Circular No. 06/2025

F. No. 225/205/2024/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
*****

New Delhi, dated 27th May, 2025

Subject: - Extension of due date for furnishing return of income for the Assessment Year 2025-26- reg.

The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (*'the Act'),* extends the due date of furnishing of Return of Income under sub-section (1) of section 139 of the Act for the Assessment Year 2025-26 in the case ofassessees referred in clause (c) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 3 pt July, 2025 to **15th September, 2025.**

LTCG Reporting Simplified: Salaried individuals and small businesses can now report LTCG up to ₹1.25 lakh in ITR-1 and ITR-4 (if no brought forward losses exist).

From New ITR 1 Form

Exempt Income For reporting purpose and Income on which no tax is payable	*Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section*	
Income on which no tax is payable: Long Term capital gains u/s 112A not chargeable to Income-tax		
i.	Total sale consideration	
ii.	Total cost of acquisition	
iii.	Long term capital gains as per sec 112A	

From Old ITR 1 Form

EXEMPT INCOME (FOR REPORTING PURPOSES)			
Sl. No.	Nature of Income	Description (If Any Other selected)	Total Amount
(1)	(2)	(3)	(4)
Total			0

No More Aadhaar Enrolment ID: The forms now exclude this field.

From New ITR 1 Form

(A5) Aadhaar Number (*12 digits*)

From Old ITR 1 Form

(A5) Aadhaar Number(12 digits)/Aadhaar Enrolment Id(28 digits) (if eligible for Aadhaar No.)
6xxx xxxx 1228

New Tax Regime Disclosure Expanded: ITR-3 and ITR-4 now require confirmation of past filing of Form 10-IEA and intent to opt out in the current year.

From New ITR 3 Form

Method of opting-out of new tax regime (if applicable) for current AY

☐ by filing 10IEA (having income from business or profession) (Answer set A)
☐ by exercising the option in the return of income only (form 10IEA is not applicable (Answer set B)

(Set A)
Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime in Form 10-IEA in AY 2024-25?

(a) ☐ Yes (If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2024-25)
(a1) Do you wish to continue to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No
(If 'No', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26)

(b) ☐ No (Please select 'No', even if Form 10IEA was filed after due date for AY 2024-25)
(b1) Do you wish to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No
(If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26)

(c) ☐ Not Applicable (Return was filed in ITR 1/ ITR 2 / ITR 3 without requirement of Form 10-IEA) for AY 2024-25
(c1) Do you wish to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No
(If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26)

(Set B)
Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") o Yes o No

Note- Option under section 115BAC(6) should be exercised in Form 10IEA on or before the due date for filing return u/s 139(1).

New Tax Regime Disclosure Expanded: ITR-3 and ITR-4 now require confirmation of past filing of Form 10-IEA and intent to opt out in the current year.

From Old ITR 3 Form

	(If option other than 'No' is selected, please furnish date of filing and Acknowledgement number of form 10-IEA) Note-For Opting out, option should be exercised in form 10-IEA on or before the due date for filing return u/s 139(1)		
	Date of filing		
	Acknowledgement number of form 10-IEA		
(c)	Are you filing return of income under Seventh proviso to Section 139(1) – If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]		☐ Yes ☑ No
(ci)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	☐ Yes ☑ No	0
(cii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	☐ Yes ☑ No	0
(ciii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	☐ Yes ☑ No	0
(civ)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop down menu)		☐ Yes ☑ No
(d)	If revised/defective/modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)		

TDS Reporting: Taxpayers must specify the section under which TDS was deducted – ensuring traceability.

From New ITR 2 Form

C1 Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16E furnished by Deductor(s)]

Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/ Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Section under which TDS is deducted	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during FY 2024-25)			TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)				Corresponding Receipt/withdrawals offered		TDS credit being carried forward
					Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)			Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	4a	(5)	(6)	(7)	(8)		(9)	(10)			(11)	(12)	(13)
								Income	TDS		Income	TDS	PAN/ Aadhaar No.			

TDS Reporting: Taxpayers must specify the section under which TDS was deducted – ensuring traceability.

From Old ITR 2 Form

DETAILS OF TAX DEDUCTED AT SOURCE (TDS) ON INCOME [AS PER FORM 16A ISSUED OR FORM 16B/ 16C/16E FURNISHED BY DEDUCTOR(S)]

Sl. No.	TDS credit relating to self /other person [spouse as per section 5A /other person as per rule 37BA(2)]	PAN of Other Person (if TDS credit related to other person)	Aadhaar of Other Person (if TDS credit related to other person)	TAN of the Deductor/PAN/Aadhaar of Tenant/Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during FY 2023-24)			TDS credit being claimed this Year (only if corresponding income is being offered for tax this year. Not applicable if TDS is deducted u/s 194N)					Corresponding Receipt /withdrawals offered		TDS credit being carried forward
					Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)				Gross Amount	Head Of Income	
								Income	TDS		Income	TDS	PAN	Aadhaar			
(1)	(2)	(3)(a)	(3)(b)	(4)	(5)	(6)	(7)	(8)(a)	(8)(b)	(9)	(10)(a)	(10)(b)	(10)(c)	(10)(d)	(11)	(12)	(13)
1	Self			MUMS86163A		0	8,732	0	0	8,732	0	0			87,304	Income from Other Sources	0
Total										8,732							

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

2	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII) (where A3 is not applicable)	Where transfer was before 23rd July	Where transfer was on or after 23rd July 2024

7	Pass Through Income/ Loss in the nature of Short Term Capital Gain, *(Fill up schedule PTI) (A7ai + A7aii + A7b + A7c)*			
	ai	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%	A7a	
	aii	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 20%	A7aii	
	b	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%	A7b	
	c	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates	A7c	

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

			a	Total amount of STCG claimed as not chargeable to tax in India as per DTAA	A8a	
			b	Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA	A8b	
		A(A)	Capital Loss on buy back of shares on or after 01st October 2024 [Short Term 20% or 30% or applicable rate] (can be claimed only if respective Dividend income u/s 2(22)(f) is offered)		A(A)	

2	For residents, from sale of unlisted bonds or unlisted debenture (other than capital indexed bonds issued by Government) (applicable only where transfer was before 23rd July 2024)				
	a	Full value of consideration		2a	
	b	Deductions under section 48			
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii +biii)	biv	
	c	Balance (2a – biv)		2c	
	d	Deduction under sections 54F *(Specify details in item D below)*		2d	
	e	LTCG on bonds or debenture (2c – 2d)			
3i		From sale of, listed securities (other than a unit) or zero coupon bonds as per Section 112(1)		Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

				ia	Cost of acquisition without indexation (where transfer was before 23rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))	bia		
				ii	Cost of improvement with indexation	bii		
				iia	Cost of improvement without indexation (where transfer was before 23rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))	biia		
				iii	Expenditure wholly and exclusively in connection with transfer	biii		
				iv	Total (where transfer was before 23rd July 2024, bi + bii +biii) (where transfer was on or after 23rd July 2024, bia +biia +biii)	biv		
				iva	Total (bia + biia + biii) (for the purpose of computing excess as per proviso section 112(1)) (applicable where transfer was before 23rd July 2024)	biva		

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

ca	Balance (3a – 3biva) (for the purpose of computing excess tax as per proviso to section 112(1)) (applicable where transfer was before 23rd July 2024)	3ca				
d	Deduction under sections 54F *(Specify details in item D below)*	3d				
e	Long-term Capital Gains on assets at B3 above where transfer was (3c – 3d) i. Before 23rd July 2024 ii. On or After 23rd July 2024				B3(i)e B3(i)ei B3(i)eii	
ea	Long-term Capital Gains on assets at B3 above where transfer was before 23rd July 2024 (3ca – 3d) (for the purpose of computing excess tax as per proviso to section 112(1))				B3(i)ea	
f	Tax as per 112(1)(a)(ii)(A) or 112(1)(c)(ii)(A) [LTCG at 20 % with indexation] [B3(ei)*20%] (applicable where transfer was before 23rd July, 2024)				B3(i)f	
g	Tax as per 1st Proviso to section 112(1) [LTCG at 10 % without indexation] [B3(ea)*10%] (applicable where transfer was before 23rd July, 2024)				B3(i)g	
h	Excess amount that is required to be ignored as per 1st proviso to section 112(1) [B3(f) – B3(g)] (applicable where transfer was before 23rd July 2024)				B3(i)h	

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

4	From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A					
	A	LTCG u/s 112A (column 14(iii) of Schedule 112A)	4a			
		i. Sum of column 14 where transfer was before 23rd July 2024	4ai			
		ii. Sum of column 14 where transfer was on or after 23rd July 2024	4aii			
	B	Deduction under sections 54F *(Specify details in item D below)* where transfer was i. Before 23rd July 2024 ii. On or after 23rd July 2024	4b 4bi 4bii			
	C	Long-term Capital Gains on sale of capital assets at B4 above where transfer was (4a – 4b) i. Before 23rd July 2024 ii. On or after 23rd July 2024			B4c B4ci B4cii	
5	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
	A	LTCG computed without indexation benefit where transfer was i. Before 23rd July 2024 – Listed Debentures ii. Before 23rd July 2024 – other than Listed Debentures iii. On or after 23rd July 2024 (Only unlisted Shares or Listed debentures)	5a 5ai 5aii 5aiii			
	B	Deduction under sections 54F *(Specify details in item D below)* where transfer was i. Before 23rd July 2024 – Listed Debentures ii. Before 23rd July 2024 – other than Listed Debentures iii. On or after 23rd July 2024 (Only unlisted Shares or Listed debentures)	5b 5bi 5bii 5biii			

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

	C	LTCG on share or debenture (5a-5b) i. where transfer was before 23rd July 2024 – Listed Debentures ii. where transfer was before 23rd July 2024 – other than Listed Debentures iii. where transfer was on or after 23rd July 2024 (Only unlisted Shares or Listed Debentures)		B5c B5ci B5cii B5ciii	
6	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up) Note: For serial number (iii), break up of income based on date of transfer is not required.	Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)		

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

		i. Sum of column 14 where transfer was before 23rd July 2024 -	7ai	
		ii. Sum of column 14 where transfer was on or after 23rd July 2024	7aii	
	b	Deduction under section 54F *(Specify details in item D below)* i. Before 23rd July 2024 ii. On or after 23rd July 2024	7b 7bi 7bii	
	c	Long-term Capital Gains on sale of capital assets at B7 above where transfer was (7a – 7b) i. Before 23rd July 2024 ii. On or after 23rd July 2024	B7c B7ci B7cii	
8		From sale of foreign exchange asset by NON-RESIDENT INDIAN *(If opted under chapter XII-A)*		
	a	LTCG on sale of foreign exchange asset (as per section 115F) where transfer was(computed without indexation)	8a	
		i. Before 23rd July 2024	8ai	
		ii. On or After 23rd July 2024	8aii	

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

						Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)
9	From sale of assets where B1 to B8 above are not applicable						
	A	i	In case assets sold include shares of a company other than quoted shares, enter the following details				
			a	Full value of consideration received/receivable in respect of unquoted shares	ia		
			b	Fair market value of unquoted shares determined in the prescribed manner	ib		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
		ii	Full value of consideration in respect of assets other than unquoted shares		aii		
		iii	Total (ic + ii)		aiii		
	B	Deductions under section 48					
		i	Cost of acquisition with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024		bi		

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From New ITR 2 Form

		ii	Cost of improvement with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024	bii		
		iii	Expenditure wholly and exclusively in connection with transfer	biii		
		iv	Total (bi + bii +biii)	biv		
	C		Balance (9aiii – biv)	9c		
	D		Deduction under sections 54F *(Specify details in item D below)*	9d	i.	ii.
	E		Long-term Capital Gains on assets at B9 above where transfer was (9c – 9d) (i) Before 23rd July 2024 (ii) On or after 23rd July 2024	B9e B9ei B9eii	i.	ii.

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From Old ITR 2 Form

2	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1) (ii) proviso (for FII)					
	111A [for others]					
	a		Full value of consideration	A2a	61,000	
	b		Deductions under section 48	A2b		
		i	Cost of acquisition without indexation	bi	47,315	
		ii	Cost of Improvement without indexation	bii	0	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	0	
		iv	Total (i + ii + iii)	biv	47,315	
	c		Balance (A2a – biv)	A2c		13,685

Capital Gains Reporting Split: Separate disclosure for asset transfers before 23 July 2024 and on/after 23 July 2024 Gains from unlisted bonds or unlisted debentures on/after 23 July to be treated as short-term, regardless of holding period. Belong to ITR 6

From Old ITR 2 Form

2	From sale of bonds or debenture (other than capital indexed bonds issued by Government)	B2	

Buybback Reporting Update: Proceeds post 1 October 2024 need to be reported in both "Other Income" and as Nil consideration in Schedule Capital Gain.

Disability Deduction Compliance: Sections 80DD and 80U now require Form 10-IA along with disability certificate acknowledgment number.

From New ITR 1 Form

C7	80DD	*(Details to be filled in drop down to be provided in e-filing utility)*

From Old ITR 1 Form

C7	80DD - Maintenance including medical treatment of a dependent who is a person with disability	0	0

Disability Deduction Compliance: Sections 80DD and 80U now require Form 10-IA alongwith disability certificate acknowledgment number.

From New ITR 1 Form

C18	80U	*(Details to be filled in the drop down to be provided in e-filing utility)*

From Old ITR 1 Form

C19	80U - In case of a person with disability	

Schedule AL Reporting: Threshold raised to ₹1 crore from ₹50 lakh – offering compliance relief to mid-level HNIs.

From New ITR 3 Form

Schedule AL	Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs. 1 crore)				
DETAILS OF ASSETS AND LIABILITIES	**A**	**Details of immovable assets**			
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	B	**Details of movable assets**			
	Sl. No.	Description			Amount (cost) in Rs.
	(1)	(2)			(3)
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets			Amount (cost) in Rs.
		(a) Bank (including all deposits)			
		(b) Shares and securities			
		(c) Insurance policies			
		(d) Loans and advances given			
		(e) Cash in hand			
	C	**Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof**			
	Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP		Assessee's investment in the firm/ AOP on cost basis
	(1)	(2)	(3)		(4)
	(i)				
	(ii)				
	D	**Liabilities in relation to Assets at (A + B + C)**			
NOTE ▶	*Please refer to instructions for filling out this schedule.*				

Schedule AL Reporting: Threshold raised to ₹1 crore from ₹50 lakh – offering compliance relief to mid-level HNIs.

From Old ITR 3 Form

SCHEDULE AL - ASSETS AND LIABILITIES AT THE END OF THE YEAR (OTHER THAN THOSE INCLUDED IN PART A- BS) (APPLICABLE IN A CASE WHERE TOTAL INCOME EXCEEDS RS. 50 LAKH)

A	Details of Immovable assets										
Sl. No.	Description	Address Details									Amount (cost) in Rs.
		Flat/ Door/ Block No	Name of Premises / Building / Village	Road/ Street/Post Office	Area/ Locality	Town/ City/ District	State	Country	Pin Code	ZipCode	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

B	Details of movable assets		
Sl. No.	Description		Amount (cost) in Rs.
i	Jewellery, bullion etc.		0
ii	Archaeological collections, drawings, painting, sculpture or any work of art		0
iii	Vehicles, yachts, boats and aircrafts		0
	(a)	Bank (including all deposits)	0
	(b)	Shares and securities	0
	(c)	Insurance policies	0
	(d)	Loans and advances given	0
	(e)	Cash in hand	0

From Old ITR 3 Form

C	Interest Held in the assets of a firm or association of person (AOP) as a partner or member thereof											
Sl. No.	**Name of the firm(s)/ AOP(s)**	**Address of the firm(s)/ AOP(s)_(2ii)**									**PAN of the firm/ AOP (3)**	**Assessee's investment in the firm/ AOP on cost basis (4)**
		Flat/ Door/ Block No	**Name of Premises / Building / Village**	**Road/ Street/Post Office**	**Area/ Locality**	**Town/ City/ District**	**State**	**Country**	**Pin Code**	**ZipCode**		
(1)	**(2i)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**	**(11)**	**(12)**	**(13)**
D	Liabilities in relation to Assets at (A+B+C)											0

From New ITR 7 Form

(A19) Details of registration/provisional registration or approval under the Income-tax Act (Mandatory, if required to be registered)
(Where regular registration/approval has been granted, details of provisional registration/ approval are not required)

Sl.	Section under which registered/provisionally registered or approved/notified	Date of registration/provisional registration or approval	Approval/ Notification/ Unique Registration No. (URN)	Approving/ registering Authority	Date from which registration/provisional registration/ approval is effective
1	*(Dropdowns to be provided)*				
2					

From Old ITR 7 Form

(A19)DETAILS OF REGISTRATION/PROVISIONAL REGISTRATION OR APPROVAL UNDER INCOME TAX ACT (MANDATORY IF REQUIRED TO BE REGISTERED) (WHERE REGULAR REGISTRATION/APPROVAL HAS BEEN GRANTED, DETAILS OF PROVISIONAL REGISTRATION/ APPROVAL ARE NOT REQUIRED)

Sl. No.	Section under which registered/provisionally registered or approved/notified	Indicate the registration section based on which exemption is claimed in the return	Date of registration /provisional registration or approval	Approval/ Notification/Unique Registration No. (URN)	Approving/Registering Authority	Date from which registration / provisional registration/ approval is effective
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	12A/12AB	true	21/05/2021	AADTS5366AE20214	CIT EXEMPTIONS	28/05/2021

From New ITR 7 Form

FILING STATUS	(A21) (ai)	Return filed u/s (Tick) *[Please see instruction]*	☐ 139(1)-On or before due date, ☐ 139(4)-After due date, ☐ 139(5)-Revised Return, ☐ 92CD-Modified return, ☐ 119(2)(b)- After Condonation of delay .		
	(aii)	Or filed in response to notice u/s	☐ 139(9), ☐ 142(1), ☐ 148, ☐ 153C		
	(b)	If revised/ defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)			__ /___/___
	(c)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter unique number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		*(unique number)*	__ /___/___

From Old ITR 7 Form

(b)	If revised/Defective/Modified, then enter Receipt no. and Date of filling of original return	
(c)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number /Document Identification Number(DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	
	Unique number/DIN	

From New ITR 7 Form

MEMBER'S INFORMATION	(A29)	i. Particulars of persons who were members in the AOP on 31st day of March, 2025 (to be filled by venture capital fund/ investment fund)					
		Sl. No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number	Status
		(1)	(2)	(3)	(4)	(5)	(6)

From Old ITR 7 Form

A(29)	(i)	Particulars of persons who are members in the AOP on 31st day of March, 2024 (to be filled by venture capital fund/investment fund)										
Sl. No.	Name	Address	City	State	Country	Pincode	ZIP Code	Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Status	
(1)	(2a)	(2b)	(2c)	(2d)	(2e)	(2f)	(2g)	(3)	(4)	(5)	(6)	
(ii)	Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s) etc., of the Trust or Institution (to be mandatorily filled in by all persons filing ITR-7)											

From New ITR 7 Form

B	In case if any of persons (as mentioned in row A above) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year					
Sl.	Name	Whether Resident of India?	Type of Identification (Select from drop down)	Identification Number	Address	Percentage of beneficial ownership

From Old ITR 7 Form

B	In case if any of persons (as mentioned in row A above) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year					
Sl. No.	Name	Whether Resident of India?	Type of Identification	Identification Number	Address	Percentage of beneficial ownership
(1)	(2)	(3)	(4)	(5)	(6)	(7)

From New ITR 7 Form

C	Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b) during the previous year		
Sl.	Name and address	PAN	Aadhaar Number

From Old ITR 7 Form

C	Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b) during the previous year			
Sl. No.	**Name**	**Address**	**PAN**	**Aadhaar Number/ Enrolment Id (if available)**
(1)	**(2)**	**(3)**	**(4)**	**(5)**

From New ITR 7 Form

D	Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives at any time during the previous year

Sl.	Name and address	PAN	Aadhaar Number

From Old ITR 7 Form

D	Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives at any time during the previous year

Sl. No.	Name	Address	PAN	Aadhaar Number/ Enrolment Id (if available)
(1)	(2)	(3)	(4)	(5)

From New ITR 7 Form

Schedule D	Details of deemed application of income under clause (2) of Explanation 1 to sub-section (1) of section 11.							
Year in which income is deemed to be applied (F.Yr.)	Amount deemed to be applied during the previous year of deeming	Reason of deeming application (ग) income has not been received during that year (घ) any other reason	Out of the deemed application claimed, amount required to be applied	Amount taxed in any earlier assessment year(s)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current Assessment year	Amount of deemed application claimed in earlier years, applied during the financial year pertaining to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2025-26 onwards

From Old ITR 7 Form

SCHEDULE D - DETAILS OF DEEMED APPLICATION OF INCOME UNDER CLAUSE (2) OF EXPLANATION 1 TO SUB-SECTION (1) OF SECTION 11.								
Year in which income is deemed to be applied (F.Yr.)	Amount deemed to be applied during the previous year of deeming	Reason of deeming application	Out of the deemed application claimed, amount required to be applied	Amount taxed in any earlier Assessment Year(s)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current Assessment year	Amount of deemed application claimed in earlier years, applied during the financial year pertaining to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2024-25 onwards
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6-7)	(9) = (4-6)
Total	0		0	0	0	0	0	0

From New ITR 7 Form

Schedule J	**Statement showing the funds and investments as on the last day of the previous year** *[to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via))]*										
ESTMENT OF FUNDS	**A 1**	**Details of corpus**									
		Corpus Donation	**Opening Balance as on 01.04.2024 (corpus not applied till 31.03.2024)**	**Received/ Treated as corpus during the year**	**Applied during the year**	**Amount invested or deposited back into corpus (which was earlier application from corpus is made on or after 01.04.2021**	**Total amount invested or deposited back into corpus**	**Financial year in which (4) was applied earlier**	**Closing Balance as on 31.03.2025**	**Invested in modes specified in Sec 11(5) as on 31.03.2025**	**Amount taxed in earlier assessment years**
			(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7) = (1+2+5-3)**	**(8)**	**(9)**

Invested in modes other than specified in Sec 11(5) as on 31.03.2025
(10) = (7-8-9)

From New ITR 7 Form

DETAILS OF INV			i. Representing donations received for the renovation or repair of places notified u/s 80G(2)(										
			b) on or after 01.04.2020										
			ii. – Other than (i) above received on or after 01.04.2021										
			iii.- Other than (i)										

From Old ITR 7 Form

SCHEDULE VC - VOLUNTARY CONTRIBUTIONS (TO BE MANDATORILY FILLED IN BY ALL PERSONS FILING ITR-7)]					
A	Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)				
	i	Corpus donation(Aia + Aib)		Ai	0
		ia	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	ia	0
		ib	Corpus other than above	ib	0
	ii	Other than corpus donation			
		(a)	Grants Received from Government	Aiia	0
		(b)	Grants Received from Companies under Corporate Social Responsibility	Aiib	0
		(c)	Other specific grants	Aiic	0
		(d)	Other Donations	Aiid	5,77,750
		(e)	Total	Aiie	5,77,750
	iii	Voluntary contribution Domestic (Ai + Aiie)		Aiii	5,77,750
B	Foreign contribution (Other than anonymous donations taxable u/s 115BBC)				

From Old ITR 7 Form

	i	Corpus donation (Bia +Bib)		Bi	0
		ia	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	ia	0
		ib	Corpus other than above	ib	0
	ii	Other than corpus donation		Bii	0
	iii	Foreign contribution (Bi + Bii)		Biii	0
	iv	Specify the purpose for which foreign contribution has been received		Biv	
C	Total Contributions (Aiii + Biii)			C	5,77,750
D	Anonymous donations,chargeable u/s 115BBC [Applicable to assessee claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiiad) or 10(23C)(iiiae)]				
	i	Aggregate of such anonymous donations received		i	0
	ii	5% of total donations received at (Sl. No. C+ Di) or 1,00,000 whichever is higher		ii	0
	iii	Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)		iii	0
E	Anonymous donations other than those included at Sl. No. Diii (Di-Diii of Schedule VC)			E	0

From New ITR 7 Form

Schedule VC		Voluntary Contributions *[to be mandatorily filled in by all persons filing ITR-7]*				
A		Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)				
	i	Corpus donation (Aia +Aib)			Ai	
	a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	Aia			
	b	Corpus other than above	Aib			
	ii	Other than corpus donation				
		(a)	Grants Received from Government		Aiia	
		(b)	Grants Received from Companies under Corporate Social Responsibility		Aiib	
		(c)	Other specific grants		Aiic	
		(d)	Other Donations		Aiid	
		(e)	Total		Aiie	
	iii	Voluntary contribution Domestic (Ai + Aiie)			Aiii	
B		Foreign contribution (other than anonymous donations taxable u/s 115BBC)				

From New ITR 7 Form

	i	Corpus donation (Bia + Bib)		Bi	
	a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	Bia		
	b	Corpus other than above	Bib		
	ii	Other than corpus donation		Bii	
	iii	Foreign contribution (Bi + Bii)		Biii	
	iv	Specify the purpose for which foreign contribution has been received		Biv	Free text box
C	Total Contributions (Aiii + Biii)			C	

D	Anonymous donations, chargeable u/s 115BBC [Applicable to assessee claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiiad) or 10(23C)(iiiae)]			
	i	Aggregate of such anonymous donations received	i	
	ii	5% of total donations received at Sl. No. C+Di or 1,00,000 whichever is higher	ii	
	iii	Anonymous donations taxable u/s 115BBC @ 30% (i – ii)	iii	{to be taken as nil, if negative}
E	Anonymous donations other than those included at Sl. No. Diii *(Di-Diii of Schedule VC)*		E	

From New ITR 7 Form

Schedule CG	Capital Gains				
A	Short-term Capital Gains (STCG) *(Sub-items 4 & 5 are not applicable for residents)*				
1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)				
	Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY	

c	Balance (aiii – biv)	1c	
d	Deduction under section 54G/54GA *(Specify details in item D below)*	1d	
e	Short-term Capital Gains on Immovable property (1c - 1d)	A1e	
F	In case of transfer of immovable property, please furnish the following details (see note)		

S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State

NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.

▶ In case of more than one buyer, please indicate the respective percentage share and amount.

From New ITR 7 Form

2	From slump sale				
	A	i	Fair market value as per Rule 11UAE(2)	2ai	
		ii	Fair market value as per Rule 11UAE(3)	2aii	
		iii	Full value of consideration (higher of ai or aii)	2aiii	
	B	Net worth of the undertaking or division		2b	*(6(e) of Form 3CEA)*
	C	Short term capital gains from slump sale (2aiii-2b)			A2c

3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII) (where A4 is not applicable)		Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)
a	Full value of consideration	3a		
b	Deductions under section 48			
i	Cost of acquisition without indexation	bi		
ii	Cost of Improvement without indexation	bii		
iii	Expenditure wholly and exclusively in connection with transfer	biii		
iv	Total (i + ii + iii)	biv		

From New ITR 7 Form

	c	Balance (3a – biv)	3c		
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d		
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)	A3e	A3ei	A3eii
4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	a	STCG on transactions covered u/s 111A (A4ai+A4aii)	A4a		
		(i) Where the transfer was before 23rd July 2024	A4ai		
		(ii) Where the transfer was on or after 23rd July 2024	A4aii		
	b	STCG from sale of shares not covered in sl.no 4a or sale of debentures	A4b		

From New ITR 7 Form

	10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 - A9a +A(A))			A10	
B	Long-term capital gain (LTCG) *(Sub-items 6, 7& 8 are not applicable for residents)*					
Long-term Capital Gains	1	From sale of land or building or both *(fill up details separately for each property)* (in case of co-ownership, enter your share of Capital Gain)				
		Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY	
		a	i	Full value of consideration received/receivable	ai	
			ii	Value of property as per stamp valuation authority	aii	
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii	
		b	Deductions under section 48			
			i	Cost of acquisition without indexation	bi	
			iia	Cost of acquisition with indexation (Applicable only for transfers before 23rd July 2024)	biia	
			iib	Total Cost of Improvement	biib	

From New ITR 7 Form

			(a)Cost of improvement without indexation	biib(a)	
			(b)Year of improvement		
			(c)Cost of Improvement with indexation (b & c applicable only for transfers before 23rd July 2024)	biib(c)	
			Add row		
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (where transfer is before 23rd July 2024 biia + biib(c) + biii ; where transfer is on or after 23rd July 2024 bi + biib(a) + biii)	biv	

		NOTE ▶	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.		
		g	Total Long-term Capital Gains on Immovable property (ΣB1e) where transfer was	B1g	
			(a) Before 23rd July 2024 (sum of capital gains on all properties transferred before 23rd July 2024)	B1ga	
			(b) On or after 23rd July 2024 (sum of capital gains on all properties transferred on or after 23rd July 2024)	B1gb	

From New ITR 7 Form

2	From slump sale					Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)
	a	i	Fair market value as per Rule 11UAE(2)		2ai		
		ii	Fair market value as per Rule 11UAE(3)		2aii		
		iii	Full value of consideration (higher of ai or aii)		2aiii		
	b	Net worth of the undertaking or division			2b	*(6(e) of Form 3CEA)*	*(6(e) of Form 3CEA)*
	c	Balance (2aiii – 2b)			2c		
	d	Deduction u/s 54EC			2d		
	e	Long term capital gains from slump sale(2c-2d)			B2e	B2ei	B2eii
3	For residents, from sale of unlisted bonds or unlisted debenture (other than capital indexed bonds issued by Government) (applicable only where transfer was before 23rd July 2024)						

From New ITR 7 Form

4	From sale of listed securities (other than a unit) or zero coupon bonds as per sec 112(1)			Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)
	a	Full value of consideration	4a		
	b	Deductions under section 48			
		i — Cost of acquisition with indexation	bi		
		ia — Cost of acquisition without indexation (where transfer was before 23rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))	bia		
		ii — Cost of improvement with indexation	bii		
		iia — Cost of improvement without indexation (where transfer was before 23rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per	biia		

From New ITR 7 Form

				iv	Total where transfer was before 23rd July 2024, (bi + bii +biii) (where transfer was on or after 23rd July 2024, bia +biia +biii)	biv			

				iva	Total (bia + biia + biii) (for the purpose of computing excess as per proviso section 112(1)) (applicable where transfer was before 23rd July 2024)	biva			
			c		Long Term Capital Gains on assets at B4 (4a – biv)	B4c			
				i.	Before 23rd July 2024	B4ci			
				ii.	On or After 23rd July 2024	B4cii			
			ca		Long Term Capital Gains on assets at B4 above where transfer was before 23rd July 2024) (4a – biva) (for the purpose of computing excess tax as per proviso to section 112(1))	B4ca			

From New ITR 7 Form

	i	Long-term Capital Gains on sale of capital assets at B5 transferred before 23rd of July 2024		B5i	
	ii	Long-term Capital Gains on sale of capital assets at B5 transferred on or after 23rd of July 2024		B5ii	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	LTCG computed without indexation benefit where transfer was i. Before 23rd July 2024- Listed Debentures ii. Before 23rd July 2024- other than Listed Debentures iii. On or after 23rd July 2024 (only Unlisted shares or Listed debentures)			B6i B6ii B6iii	
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD Note : For serial number (iv), break up of income based on date of transfer is not required.		Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)	

From New ITR 7 Form

	c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv)	B7c		
		(i) Where transfer was before 23rd July 2024 [applicable for (7(i),7(ii)& 7(iii)]	B7ci		
		(ii) Where transfer was on or after 23rd July for (7i),7(ii) & (7iii)	B7cii		
		(iii) From sale of securities by FII as referred to in sec. 115AD	B7ciii		
8		For FII/FPI (NON-RESIDENTS) - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A read with section 115AD		B8	
	i	Long-term Capital Gains on sale of capital assets at B8 transferred before 23rd July 2024			B8i
	ii	Long-term Capital Gains on sale of capital assets at B8 transferred on or after 23rd July 2024			B8ii
9		From sale of assets where B1 to B8 above are not applicable		Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)

From New ITR 7 Form

b	Deductions under section 48						
	i	Cost of acquisition with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024	bi				
	ii	Cost of improvement with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024	bii				
	iii	Expenditure wholly and exclusively in connection with transfer	biii				

a Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?

☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below

S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)	Whether date of limitation / withdrawal was before 23rd July 2024
			Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account		


THANK
YOU