

[See rule 12(1)(d) of the Income-tax Rules, 1962]

- (i) is in occupation of an immovable property exceeding a specified floor area, whether by way of ownership, tenancy or otherwise as specified in the Notifications SO 467(E), dated the 27th June, 1997 and SO 668(E), dated the 6th August, 1998; S.O. 243(E) dated the 9th April, 1999 and S.O. 373(E) dated the 10th April, 2000;
- (ii) is the owner or the lessee of a motor vehicle other than a two-wheeled motor vehicle;
- (iii) is a subscriber to a telephone;
- (iv) has incurred expenditure for himself or for any other person on travel to any foreign country;
- (v) is a holder of the credit card, not being an 'add-on' card, issued by any bank or institution;
- (vi) is a member of a club where entrance fee charged is twenty-five thousand rupees or more.

GENERAL INFORMATION

[illegible]

**INFORMATION IN RESPECT OF CONDITIONS SPECIFIED IN THE FIRST
PROVISO TO SUB-SECTION (1) OF SECTION 139**

Yes ☐ No ☐

PART III STATEMENT OF INCOME AND TAX PAID

Tick appropriate box - Giving your source(s) of income

A. Salaries <input style="width: 50px; height: 25px;" type="checkbox"/>	B. Income from <input style="width: 50px; height: 25px;" type="checkbox"/> house property	C. Income (net) from <input style="width: 50px; height: 25px;" type="checkbox"/> Business or Profession
D. Capital <input style="width: 50px; height: 25px;" type="checkbox"/> gains	E. Income from <input style="width: 50px; height: 25px;" type="checkbox"/> Other Sources	F. Agriculture income <input style="width: 50px; height: 25px;" type="checkbox"/>

- | | |
|---|-----------|
| 1. Gross total Income (Total of A+ B +C+D+E)
(excluding agricultural income and
income from long-term capital gain) | Rs. _____ |
| 2. Exemptions/Deductions (claimed under Income-tax Act) | Rs. _____ |
| 3. Total Income (1 - 2) | Rs. _____ |
| 4. Agriculture income for rate purposes | Rs. _____ |
| 5. Income-tax on Total Income | Rs. _____ |
| 6. Rebate of Income-tax/Relief for Income-tax | Rs. _____ |
| 7. Net tax payable | Rs. _____ |
| 8. Income from long-term capital gain | Rs. _____ |
| 9. Tax on long term capital gain | Rs. _____ |
| 10. Total tax (7 + 9) | Rs. _____ |
| 11. Tax paid
(attach copy of challan) | Rs. _____ |

Verification

I, _____ (name in full and in block letters), son/daughter/wife of _____ solemnly declare that, to the best of my knowledge and belief, the information given in this return and the annexures and statements accompanying it is correct, complete and truly stated and in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income tax for the previous year relevant to the assessment year, --

I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Date:

Place :

Name and Signature

Receipt No. _____ Date _____

Seal

Signature of the receiving official

Notes:-

1. Capacity: Write authorised person/guardian/Karta of Hindu Undivided Family/member of the Hindu Undivided Family/Managing Director/Director/Principal Officer/ Managing Partner/Partner/Chief Executive Officer as per section 140. Attach power of attorney if you are making this return as an authorised representative.
2. Status: For indicating the status, please use the following code numbers.

(a) Individual	P	(f) Body of Individual (BOI)	B
(b) Hindu Undivided Family	H	(g) Artificial Juridical Person	J
(c) Firm	F	(h) Co-operative Society	S
(d) Association of Persons (AOP)	A	(i) Local Authority	L
(e) Association of Persons (Trust)	T		
3. Strike off whichever is not applicable

INSTRUCTIONS FOR FILLING UP FORM NO. 2C

[ASSESSMENT YEAR 2000-2001]

Form No. 2C is a simple format for complying with the requirement of filing a return of income under the proviso to section 139 of the Income-tax Act. This Form is meant for the use of persons, not furnishing return of income under sub-section (1) of section 139 and satisfying any one of the six conditions laid down in the first proviso namely:

- (i) in occupation of an immovable property exceeding a specified floor area, whether by way of ownership, tenancy or otherwise as specified in the notification Nos. S.O. 467(E) dated the 27th June, 1997, S.O. 668(E) dated the 6th August, 1998, S.O. 243(E) dated the 9th April, 1999 and S.O. 373(E) dated the 10th April, 2000;
- (ii) owner or the lessee of a motor vehicle other than a two-wheeled motor vehicle;
- (iii) subscriber to a telephone;
- (iv) incurring expenditure for himself or for any other person on travel to any foreign country;
- (v) holder of the credit card, not being an "add-on" card, issued by any bank or institution;
- (vi) member of a club where entrance fee charged is twenty-five thousand rupees or more.

However, the conditions specified in clause (i) to clause (vi) of the first proviso as above do not apply to any person being a non-resident. Similarly, the conditions specified in clause (i) or clause (iii) of the first proviso relating to house property and telephone do not apply to any person being an individual who has attained 65 years of age during the previous year but is not engaged in any business or profession. (Notification S.O. 710(E) dated 20th August, 1998). Please also note that travel to any foreign country does not include travel to Bangladesh, Bhutan, Maldives, Nepal, Pakistan and Sri Lanka. Similarly, travel to Saudi Arabia on Haj pilgrimage organised by Central Haj Committee, Mumbai constituted under Haj Committee Act, 1959 and that to China on pilgrimage to Kailash Mansarovar organised by Ministry of External Affairs, Government of India are not to be regarded as travel to any foreign country for the purpose of sub-section (1) of section 139 (Notification Nos. S.O. 711(E) and S.O. 712(E) dated 20th August, 1998).

Please note that the Form must be filled up and filed in the Income-tax office even if your income is below the exemption limit for this year i.e. Rs. 50,000/-

Due date : The due date for filing the return under proviso to section 139(1) for the assessment year 2000-2001 is 30.06.2000.

Rates of tax : For this year, the following rates of tax will apply :

(a) For individuals, HUFs, Association of Persons and Body of Individuals

- | | | |
|-----|--|---|
| (1) | Where the total income does not exceed Rs. 50,000 | Nil |
| (2) | Where the total income exceeds Rs.50,000 but does not exceed Rs. 60,000 | 10 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (3) | Where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 | Rs. 1,000 plus 20 per cent of the amount by which the total income exceeds Rs. 60,000; |
| (4) | Where the total income exceeds Rs. 1,50,000 | Rs. 19,000 plus 30 per cent of the amount by which the total income exceeds Rs. 1,50,000. |

Surcharge is levied at the rate of 10% on the tax payable after allowing rebate under part-A of Chapter VIII of the Income-tax Act. No surcharge is payable by non-residents and persons having income of Rs. 60,000 or less.

(b) For co-operative societies

- | | | |
|-----|--|---|
| (1) | Where the total income does not exceed Rs. 10,000 | 10 per cent of the total income; |
| (2) | Where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 plus 20 per cent of the amount by which the total income exceeds Rs. 10,000 |
| (3) | Where the total income exceeds Rs. 20,000 | Rs. 3,000 plus 35 per cent of the amount by which the total income exceeds Rs. 20,000 |

(c) For firms

On the whole of the total income	35 per cent.
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(d) For domestic companies

On the whole of the total income	35 per cent.
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In case of co-operative societies, resident firms, local authorities and domestic companies, the tax payable would be enhanced by a surcharge at the rate of ten per cent of the tax payable.

Occupation of immovable property

This includes occupation by way of ownership, tenancy or otherwise (say, as a paying guest). Occupation may be either of residential or commercial property. Please tick the “Yes” box only if the property in question is equal to or exceeds the floor area given overleaf:

Specified floor area of the immovable property for urban agglomeration* of different cities :

	Used for Residential (other than huts & Kutcha dwellings) purposes	Used for commercial purposes
1. Agra	1100 sq.ft	175 sq.ft
2. Ahmedabad	800 sq.ft	125 sq.ft
3. Allahabad	1100 sq.ft	175 sq.ft
4. Amritsar	1100 sq.ft	175 sq.ft
5. Asansol	1100 sq.ft	175 sq.ft
6. Aurangabad	1100 sq.ft	175 sq.ft
7. Bangalore	800 sq.ft	125 sq.ft
8. Bareilly	1100 sq.ft	175 sq.ft
9. Bhopal	1100 sq.ft	175 sq.ft
10. Calcutta	1100 sq.ft	125 sq.ft
11. Chennai	1100 sq.ft	125 sq.ft
12. Chandigarh	1100 sq.ft	125 sq.ft
13. Coimbatore	1100 sq.ft	125 sq.ft
14. Delhi (including Gurgaon, Faridabad, Gaziabad & Noida)	600 sq.ft	100 sq.ft
15. Dhanbad	1100 sq.ft	175 sq.ft
16. Durg-Bhillai	1100 sq.ft	175 sq.ft
17. Gorakhpur	1100 sq.ft	175 sq.ft
18. Guwahati	1100 sq.ft	175 sq.ft
19. Gwalior	1100 sq.ft	175 sq.ft
20. Hubli-Dharwad	1100 sq.ft	175 sq.ft
21. Hyderabad	1100 sq.ft	125 sq.ft
22. Indore	1100 sq.ft	175 sq.ft
23. Jaipur	1100 sq.ft	125 sq.ft
24. Jabalpur	1100 sq.ft	175 sq.ft
25. Jalandhar	1100 sq.ft	175 sq.ft
26. Jamshedpur	1100 sq.ft	175 sq.ft
27. Jodhpur	1100 sq.ft	175 sq.ft
28. Kalyan	1100 sq.ft	175 sq.ft
29. Kanpur	1100 sq.ft	175 sq.ft
30. Kochi	1100 sq.ft	125 sq.ft
31. Kota	1100 sq.ft	175 sq.ft
32. Kozhikode	1100 sq.ft	175 sq.ft
33. Madurai	1100 sq.ft	175 sq.ft
34. Meerut	1100 sq.ft	175 sq.ft
35. Mumbai	600 sq.ft	100 sq.ft
36. Mysore	1100 sq.ft	175 sq.ft
37. Nagpur	1100 sq.ft	125 sq.ft
38. Nasik	1100 sq.ft	175 sq.ft
39. Lucknow	1100 sq.ft	175 sq.ft
40. Ludhiana	800 sq.ft	125 sq.ft
41. Patna	1100 sq.ft	175 sq.ft
42. Pune	800 sq.ft	125 sq.ft
43. Rajkot	1100 sq.ft	175 sq.ft
44. Ranchi	1100 sq.ft	175 sq.ft
45. Salem	1100 sq.ft	175 sq.ft
46. Surat	1100 sq.ft	125 sq.ft
47. Solapur	1100 sq.ft	175 sq.ft
48. Trivandrum	1100 sq.ft	175 sq.ft

49.	Tiruchirapalli	1100 sq.ft	175 sq.ft
50.	Thane	1100 sq.ft	175 sq.ft
51.	Vadodara	1100 sq.ft	175 sq.ft
52.	Varanasi	1100 sq.ft	175 sq.ft
53.	Vijayawada	1100 sq.ft	175 sq.ft
54.	Visakhapatnam	1100 sq.ft	175 sq.ft
55.	Bhavnagar	1500 sq.ft	225 sq.ft
56.	Jamnagar	1500 sq.ft	225 sq.ft
57.	Delgaum	1500 sq.ft	225 sq.ft
58.	Bellary	1500 sq.ft	225 sq.ft
59.	Devangere	1500 sq.ft	225 sq.ft
60.	Gulbarga	1500 sq.ft	225 sq.ft
61.	Mangalore	1500 sq.ft	225 sq.ft
62.	Bilaspur	1500 sq.ft	225 sq.ft
63.	Raijpur	1500 sq.ft	225 sq.ft
64.	Sagar	1500 sq.ft	225 sq.ft
65.	Ujjain	1500 sq.ft	225 sq.ft
66.	Brahmapur	1500 sq.ft	225 sq.ft
67.	Bhubaneswar	1500 sq.ft	225 sq.ft
68.	Cuttack	1500 sq.ft	225 sq.ft
69.	Raurkela	1500 sq.ft	225 sq.ft
70.	Bardhaman (Burdwan)	1500 sq.ft	225 sq.ft
71.	Durgapur	1500 sq.ft	225 sq.ft
72.	Kharaghpur	1500 sq.ft	225 sq.ft
73.	Ondal	1500 sq.ft	225 sq.ft
74.	Siliguri	1500 sq.ft	225 sq.ft
75.	Patiala	1500 sq.ft	225 sq.ft
76.	Pondicherry	1500 sq.ft	225 sq.ft
77.	Erode	1500 sq.ft	225 sq.ft
78.	Thanjavur	1500 sq.ft	225 sq.ft
79.	Tirunelveli	1500 sq.ft	225 sq.ft
80.	Tiruppur	1500 sq.ft	225 sq.ft
81.	Tuticorin	1500 sq.ft	225 sq.ft
82.	Vellore	1500 sq.ft	225 sq.ft
83.	Alappuzha	1500 sq.ft	225 sq.ft
84.	Kollam	1500 sq.ft	225 sq.ft
85.	Kannur (Cannanore)	1500 sq.ft	225 sq.ft
86.	Trissur (Trichur)	1500 sq.ft	225 sq.ft
87.	Imphal	1500 sq.ft	225 sq.ft
88.	Shillong	1500 sq.ft	225 sq.ft
89.	Cuddapah	1500 sq.ft	225 sq.ft
90.	Ellore	1500 sq.ft	225 sq.ft
91.	Guntur	1500 sq.ft	225 sq.ft
92.	Kakinada	1500 sq.ft	225 sq.ft
93.	Kurnool	1500 sq.ft	225 sq.ft
94.	Nellore	1500 sq.ft	225 sq.ft
95.	Nizamabad	1500 sq.ft	225 sq.ft
96.	Rajahmundry	1500 sq.ft	225 sq.ft
97.	Ramagundam	1500 sq.ft	225 sq.ft
98.	Warangal	1500 sq.ft	225 sq.ft
99.	Ajmer	1500 sq.ft	225 sq.ft
100.	Alwar	1500 sq.ft	225 sq.ft
101.	Bikaner	1500 sq.ft	225 sq.ft
102.	Udaipur	1500 sq.ft	225 sq.ft
103.	Aligarh	1500 sq.ft	225 sq.ft
104.	Dehradun	1500 sq.ft	225 sq.ft
105.	Farrukhabad-cum-Fatehgarh	1500 sq.ft	225 sq.ft
106.	Ferozabad	1500 sq.ft	225 sq.ft
107.	Jhansi	1500 sq.ft	225 sq.ft
108.	Madhura	1500 sq.ft	225 sq.ft
109.	Muzaffarnagar	1500 sq.ft	225 sq.ft
110.	Saharanpur	1500 sq.ft	225 sq.ft

111. Moradabad	1500 sq.ft	225 sq.ft
112. Shahjahanpur	1500 sq.ft	225 sq.ft
113. Rampur	1500 sq.ft	225 sq.ft
114. Rohtak	1500 sq.ft	225 sq.ft
115. Yamunagar	1500 sq.ft	225 sq.ft
116. Bhagalpur	1500 sq.ft	225 sq.ft
117. Bihar (Sharif)	1500 sq.ft	225 sq.ft
118. Bokara Steel City	1500 sq.ft	225 sq.ft
119. Darbhanga	1500 sq.ft	225 sq.ft
120. Gaya	1500 sq.ft	225 sq.ft
121. Muzaffarpur	1500 sq.ft	225 sq.ft
122. Ahmadnagar	1500 sq.ft	225 sq.ft
123. Akota	1500 sq.ft	225 sq.ft
124. Bhiwandi	1500 sq.ft	225 sq.ft
125. Chandrapur	1500 sq.ft	225 sq.ft
126. Dhule	1500 sq.ft	225 sq.ft
127. Ichalkaranji	1500 sq.ft	225 sq.ft
128. Kolhapur	1500 sq.ft	225 sq.ft
129. Malegaon	1500 sq.ft	225 sq.ft
130. Nanded	1500 sq.ft	225 sq.ft
131. Jalgaon	1500 sq.ft	225 sq.ft
132. Sangli	1500 sq.ft	225 sq.ft
133. Amravati	1500 sq.ft	225 sq.ft

**The urban agglomerations of the cities mentioned above are given in Annexures*

Subscriber to a telephone: Please note that 'telephone' includes cellular telephone also.

CODES :- Please fill in the appropriate for status as given in the Notes to Form No. 2C.

Steps for filling up the Return

Please fill up Part I carefully, leaving one box blank between words/lines, individuals should give their date, month and year of birth. In the case of companies, firms and trusts, the date of incorporation date of partnership deed and date of trust deed; are to be mentioned.

- In Part III, the **gross total income** consists of income from the following heads/sources:-

(A) Salaries

Salary includes arrears or advance of salary, payment received in lieu of leave not availed of, bonus, wages, fees, pension (including commuted value of pension (including commuted value of pension), any annuity or gratuity and profits in lieu of salary, perquisites and all other cash allowances. Salary received/receivable from more than one employer should be included in the gross salary. Relevant provisions are in sections 15 and 17 of the IT act, 1961. Income of the nature exempt u/s 10, is not to be included in this figure. Normally, all cash allowances are taxable. However, relevant exemptions u/s 10(5), 10(13A) and 10(14) are available to the extent stipulated. Perquisites provided by an employer are taxable under Section 17(2)(i) and (iii), Section 17(2)(iii) read with Rule 3 and 17(2) (iv) and (v).

The following deductions are allowed from the Salaries.

1. For assessment year 2000-2001, salaried tax payers whose income from salary does not exceed Rs. 1 lakh will be entitled to a standard deduction of a sum of $33\frac{1}{3}\%$ of the salary or Rs.25,000/-, whichever is less. In case of salaried employees whose income exceeds Rs. 1 lakh but does not exceed Rs. 5 lakhs, the standard deduction is limited to Rs. 20,000 and standard deduction has been withdrawn in cases of salaried employees whose income exceeds Rs. 5 lakhs. Surcharge is levied at the rate of 10% on the tax payable after allowing rebate under part-A of Chapter VIII of the Income-tax Act. No surcharge is payable by non-residents and persons having income of Rs. 60,000 or less. Standard deduction to the extent of 1/3 rd of the gross salary or Rs. 20,000/-, whichever is less, is allowed for assessment year 1998-99.
2. Entertainment allowance, to the extent provided in Section 16(ii).
3. Professional tax or tax on employment levied by a State government.

After deducting these amounts from salaries, you arrive at the income chargeable under the head "Salaries".

(B) House Property

Annual value. For computing the annual value, first the amount for which the property might reasonably be expected to let from year to year or the actual amount received, whichever is higher, is to be taken. From this, municipal taxes, either current or arrears paid during the previous year and the deductions under section 24 namely repairs, insurance paid, annual charge, ground rent and vacancy allowance etc. are allowed.

No deduction u/s 24 is allowed in respect of a self-occupied property or a property which could not be occupied because of employment, business or profession at another place or where the annual value is occupied because of employment, business or profession at another place or where the annual value is taken as nil. However, in respect of the self-occupied property, deduction for interest on borrowed capital has been increased to Rs.75,000/- for the assessment year 2000-2001. This enhanced deduction is allowable in respect of the borrowed capital taken after 01.04.1999 for construction or acquisition of self-occupied property and such construction or acquisition should be completed before 01.04.2001. Rs.30,000 is allowable in respect of loans taken prior to 01.04.1999. The deduction is also available to a person, whose house is vacant due to employment, etc. elsewhere. In such a case, the net result of computation will be a loss upto Rs. 30,000 or 75,000, as the case may be.

Carry forward and set-off of loss from house property: Section 71B has been inserted to provide that where net result of computation under the head 'Income from House Property' is a loss to the assessee and such loss cannot be or is not wholly set-off against income from any other head of income in accordance with provisions of section 71, so much of loss as has not been so set-off or where he has no income under any other head, the whole loss shall be allowed to be carried forward and set-off in the subsequent eight assessment years against the income from house property. Further, section 192(2B) has been amended to provide that the loss from house property is allowed to be adjusted against salary income for the purposes of determining the tax deductible from salary at source.

(C) Business or Profession

The net income from business or profession is arrived at after deducting expenditure allowable under this head. Depreciation under section 32 is admissible as per Income-tax Rules.

(D) Capital Gains

Short-term and long-term capital assets. Profits and gains arising from the transfer of a capital asset are included in the taxable income as 'capital gains'. If the asset in question was held by the taxpayer for more than 36 months upto the date of transfer, the asset is regarded as a long term capital asset. In case of shares in a company, units of UTI and Mutual Funds and the securities listed in the stock exchanges, the period of holding is more than 12 months for being considered a long term capital asset. An asset which does not qualify for being considered a long-term asset is considered to be a short-term asset. Capital gain arising from the transfer of long term capital asset gets concessional treatment vis-a-vis capital gains arising from the transfer of a short term capital asset.

a. Computation of short-term capital gain. The short-term capital gain is to be computed by deducting the following from the full value of consideration:

(i) Cost of acquisition (ii) Cost of improvement (iii) Cost of transfer.

b. Computation of long-term capital gain. The long-term capital gain is to be computed by deducting the following from the full value of consideration.

(i) Indexed cost of acquisition (ii) Indexed cost of improvement (iii) Cost of transfer.

The indexed cost of acquisition and indexed cost of improvement are to be computed by indexing the cost of acquisition and cost of improvement using the following cost of inflation index.

Financial Year	Index	Financial Year	Index	Financial Year	Index	Financial Year	Index
1981-82	100	1986-87	140	1991-92	199	1996-97	305
1982-83	109	1987-88	150	1992-93	223	1997-98	331
1983-84	116	1988-89	161	1993-94	244	1998-99	351
1984-85	125	1989-90	172	1994-95	259	1999-2000	389
1985-86	133	1990-91	182	1995-96	281		

Exemption. The following exemptions are admissible to the extent prescribed in the respective sections. The amount exempted is to be reduced from the capital gain computed as above and the balance amount is to be shown in the return.

Short-term capital gains

1. Amount exempt u/s 54B(1), 54(D)(1) or 54G(1)
2. Amount deposited u/s 54B(2), 54D(2) or 54G(2).

Long-term capital gains

1. Amount exempt u/s 54(1), 54B(1), 54D(1), 54EA(1), 54EB(1), 54F(1) or 54G(1)
2. Amount deposited u/s 54(2), 54B(2), 54D(2), 54F(4) or 54G(2).

The sum total of short-term capital gains and long term capital gains is the income from capital gains. If there is loss on transfer of either short-term or long-term capital asset, it can be set off against income from capital gain arising on transfer of any other asset.

(E) Income from other sources

- a. Gross income.** Income which is not chargeable under any of the above mentioned heads and which is not from business or profession is to be shown here. Examples of other sources of income are dividend, interest, winnings from lotteries, crossword puzzles, horse-races, royalty, rent for plot of land etc.
- b. Deductions.** Deductions are allowable u/s 57. These include expenses laid out for earning the income. In the case of income from family pension, a standard deduction to the extent of 1/3 rd of pension or Rs. 12,000 whichever is lower is allowed.

Gross total income

It will be the aggregate of the net income from each head/source of income and is to be mentioned in column 1 of Part III of the form.

Deductions

If you are eligible for any deductions under Chapter VI A of the Income-tax Act, please mention the amount in the place provided. You may, for example, be eligible to claim deduction(s) in respect of payment of medical insurance premia, or medical treatment of handicapped dependant(s), or repayment of loan taken for higher education, etc. You may like to contact the Public Relations Officer in the Income-tax office for guidance on the deductions available to you. The aggregate amount of the deductions for which you are eligible should be reduced from the gross total income.

Net agricultural income

The net agricultural income is to be computed in accordance with Part IV of the First Schedule to the Finance Act, 1999.

Rebate under section 88

You are entitled to a rebate from the tax payable on total income, i.e., total income as reduced by long-term capital gains, of an amount equal to 20% of the aggregate sums of prescribed investments or payments, subject to maximum rebate of Rs. 12,000 (Rs. 14,000) in case of subscriptions to shares and debentures offered in approved issues of public companies for infrastructure and power sectors). The prescribed investments/payments include life insurance premia, provident fund contribution, debentures of a equity shares in a public company engaged in infrastructure, repayment of housing loan etc.

Rebate under section 88B to senior citizen

If you are a senior citizen, i.e. you have attained the age of sixty five years during the previous year or earlier, you are entitled to claim a rebate at the rate of hundred percent of tax on total income subject to a maximum limit of Rs 10,000/-.

⇒ If you are entitled to tax rebate u/s 88 or 88B, please mention the amount in column 6.

⇒ If, after claiming the deductions and rebate, some tax is payable, please pay it before filing the return.

General

- **Do not forget to attach a copy of the challan.** the nearest Income-tax office will be happy to supply you a challan and to guide you regarding the authorised banks which accept payment of income-tax.
- Please satisfy yourself that the return has been correctly filled in and then sign the verification before filing the return.
- With effect from 1.6.99, the acknowledgement is deemed to be the intimation and no intimation is required to be sent unless there is demand or refund. ***You are therefore, requested to the file form of return in duplicate, one copy of which will be returned after being duly acknowledged in the Box provided for this purpose.***