| FORM ITR-V | **INDIAN INCOME TAX RETURN VERIFICATION FORM**<br>[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically]<br>(Please see Rule 12 of the Income-tax Rules, 1962) | Assessment Year 2021-22 |
|---|---|---|

| | | | |
|---|---|---|---|
| **Name** | BIMAN KUMAR BERA | | |
| **PAN** | AMUPB1943R | **Form Number** | ITR-4 |
| **Filed u/s** | 139(4) Belated- Return filed after due date | **e-Filing Acknowledgement Number** | 144781940080222 |

## VERIFICATION

I, **BIMAN KUMAR BERA** son/ daughter of **BIRAT BERA** , solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number **144781940080222** is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as **Self** and I am also competent to make make this return and verify it. I am holding permanent account number **AMUPB1943R**

| | | | |
|---|---|---|---|
| **Signature >** | | | |
| **Date of submission** | 08-Feb-2022 | **Source IP address** | 10.1.254.19 |
| **System Generated Barcode/QR Code** | **AMUPB1943R04144781940080222259BFE1BCF5472C00171B5084BDDAF10FB21689FB** | | |

## Instructions:

1. Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY, so as to reach within 120 days from date of submission of ITR. Alternatively, you may e-verify the electronically transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM.
2. If Form ITR-V is received beyond the 120$^{th}$ day of electronic transmission of the return data or e-Verified beyond the 120$^{th}$ day of electronic transmission of the return data, then the day on which the return is e-Verified or the Form ITR-V is received at Centralized Processing Centre, Income Tax Department, Bengaluru would be treated as the date of filing the Income Tax Return and all consequences of Income Tax Act, 1961, shall accordingly will be applicable.
3. Form ITR-V shall not be received in any other office of the Income Tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account.

On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of income.

# NIRMAN CONSULTANT

PROP: BIMAN BERA

ABASBARI, TAMLUK. PURBA MEDINIPUR.

PAN : AMUPB1943R

GST No: 19AMUPB1943R1Z9

Acct. Yr.- 2020 - 21

Asst. Yr.- 2021 - 22

## BALANCE SHEET AS AT 31ST MARCH 2021

| LIABILITIES | Amount Rs. | Amount Rs. |
|---|---|---|
| **CAPITAL ACCOUNT** | | |
| As per last a/c | | 131,45,845.00 |
| Add: Net Profit | 3,43,890.00 | |
| Add: Bank Interest | 1,43,461.00 | |
| Add : Accrud Intt | 22,520.00 | |
| Add : LIP Refund | 32,538.00 | 5,42,409.00 |
| | | 136,88,254.00 |
| Less: Drawings (Self Including LIP & Others) | | 1,52,000.00 |
| | | 135,36,254.00 |
| **CURRENT LIABILITIES & PROV.** | | |
| Advance for Flat Sale | | 15,35,000.00 |
| As per last a/c | 10,35,000.00 | |
| Add: This year | 5,00,000.00 | |
| **Total** | | **150,71,254.00** |

| ASSETS | Amount Rs. | Amount Rs. |
|---|---|---|
| **FIXED ASSETS** | | |
| Land | | 55,10,920.00 |
| As per last a/c | | |
| Building | | 2,12,310.00 |
| As per last a/c | | |
| Furniture | | 7,468.00 |
| As per last a/c | | |
| Machinery | | 12,035.00 |
| As per last a/c | | |
| Tools & Equipment | | 2,786.00 |
| As per last a/c | | |
| Luminious Electra | | 22,000.00 |
| As per last a/c | | |
| **INVESTMENT** | | |
| Alchemist | | 5,000.00 |
| As per last a/c | | |
| KVP | | 3,05,475.00 |
| As per last a/c | 2,82,955.00 | |
| Add: Accrued Interest | 22,520.00 | |
| **CURRENT ASSETS** | | |
| Flat Construction | | 3,35,898.00 |
| (Work-in-Progress) | 34,92,898.00 | |
| Less Sold : This Year | 31,57,000.00 | |
| Cash at Bank & P.O. | | |
| Savings A/c of PO A/c-3156113389 | 3,56,197.00 | |
| Tamluk G.C.C.Bank C/a-141020025245 | 20,55,409.00 | |
| S.B.I. Tamluk Br S/a-10460565701 IFSC-SBIN0000193 | 30,21,781.00 | |
| PNB Tamluk Br. S/a-0186012166692 | 31,87,283.00 | 86,20,670.00 |
| Cash in Hand as on 31.03.21 | | 36,692.00 |
| **Total** | | **150,71,254.00** |

# BIMAN BERA

S/O : BIRAT CHANDRA BERA
ABASBARI, TAMLUK, PURBA MEDINIPUR, 721636.
Adhar No. 345353321901
DOB: 04-10-1964

Acct. Yr.- 2020 - 21
Asst. Yr.- 2021 - 22

PAN : AMUPB1943R
GST No: 19AMUPB1943R1Z9

## COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31.03.2021

| | | Amount Rs. | Amount Rs. |
|---|---|---|---|
| 1) Computation of presumptive Income from Contractual work | | | |
| Total Contractual Charges received | 31,57,000.00 | | |
| Net Profit >8% | 3,43,890.00 | | 3,43,890.00 |
| 2) Income from Other Sources | | | 1,65,981.00 |
| | Gross Income | | 5,09,871.00 |
| Less: Deduction Under Chapter VIA | | | 10,000.00 |
| | Net Income | | 4,99,871.00 |
| | Rounded Off (U/s 288A) | | ***4,99,870.00*** |
| | Normal Tax | | NIL |

**Indian Overseas Bank**
Good People to grow with

## Payment of Direct Tax - Cyber Receipt
## Payment for Challan No-ITNS 280

| | |
|---|---|
| CIN | BSR Code: 0271852<br>Tender Date: 08/02/2022<br>Challan Serial No: 51715 |
| Tax | 1000 |
| Surcharge | 0 |
| Education Cess | 0 |
| Interest | 0 |
| Penalty | 0 |
| Others | 0 |
| Fee | 0 |
| Amount | 1000.00 |
| Amount in words | Rupees One Thousand Only |
| Major Code | 0021-Income-Tax (Other than Companies) |
| Minor Code | 300-Self Assessment Tax |
| Assessment Year | 2021-22 |
| PAN | AMUPB1943R |
| Name | BIMXX XXMAR BERA |
| Nature Of Payment | |

For future reference please quote CIN.

# Taxpayer Information Summary (TIS)

Financial Year 2020-2
Assessment Year 2021-2

## General Information

Permanent Account Number (PAN)
**AMUPB1943R**

Aadhaar Number
**XXXX XXXX 1901**

Name of Assessee
**BIMAN KUMAR BERA**

Date of Birth
**04/10/1964**

Mobile Number
**7797443855**

E-mail Address
**manasidas2010@rediffmail.com**

Address
**TOWN PADUMBASAN,,TAMLUK,PURBA MIDNAPORE,0,WEST BENGAL**

------------------------------------------ Taxpayer Information Summary (TIS) ------------------------------------------

(All amount values are in INR)

| SR. NO. | INFORMATION CATEGORY | PROCESSED VALUE | DERIVED VALUE |
|---|---|---|---|
| 1 | Interest from savings bank | 1,43,461 | 1,43,461 |

The information details under each information category is provided on next page.

- **Reported Value** - Value as reported by the information source
- **Processed Value** - Value after processing (including deduplication of information) based on pre-defned rules
- **Derived Value** - Value derived after considering the taxpayer's feedback (if any) and processed value

**Disclaimer**
Taxpayer Information Summary (TIS) includes information presently available with Income Tax Department. There may be other transactions relating to the taxpayer which are not presently displayed in Taxpayer Information Summary (TIS). Taxpayer is expected to check all related information and report complete and accurate information in the Income Tax Return.

Annexure to Taxpayer Information Summary (TIS)

| SR. NO. | INFORMATION CATEGORY | PROCESSED VALUE | DERIVED VALUE |
|---|---|---|---|
| 1 | Interest from savings bank | 1,43,461 | 1,43,461 |

| SR. NO. | PART | INFORMATION DESCRIPTION | INFORMATION SOURCE | AMOUNT DESCRIPTION | REPORTED VALUE | PROCESSED VALUE | DERIVED VALUE |
|---|---|---|---|---|---|---|---|
| 1 | SFT | Interest income (SFT-016) – Savings | PUNJAB NATIONAL BANK (AAACP0165G.AB690) | Interest | 83,866 | 83,866 | 83,866 |
| 2 | SFT | Interest income (SFT-016) – Savings | STATE BANK OF INDIA (AAACS8577K.AB703) | Interest | 59,595 | 59,595 | 59,595 |

# Annual Information Statement (AIS)

Financial Year 2020-21
Assessment Year 2021-22

## Part A

| Permanent Account Number (PAN) | Aadhaar Number | Name of Assesses |
|---|---|---|
| **AMUPB1943R** | **XXXX XXX X 19 01** | **BIMAN KUMAR BERA** |
| Date of Birth | Mobile Number | E-mail Address |
| **04/10/1964** | **7797443855** | **manasidas2010@rediffmail.com** |

Address

**TOWN PADUMBASAN,,TAMLUK,PURBA MIDNAPORE,0,WEST BENGAL**

Annual Information Statement (Part B)

(All amount values are in INR)

### Part B1-Information relating to tax deducted or collected at source

| SR. NO. | INFORMATION CODE | INFORMATION DESCRIPTION | INFORMATION SOURCE | COUNT | AMOUNT |
|---|---|---|---|---|---|
| No Transactions Present | | | | | |

**Note** - *If there is variation between the TDS/TCS information as displayed in Form26AS on TRACES portal, and the TDS/TCS information as displayed in AIS on Compliance Portal, the taxpayer may rely on the information displayed on TRACES portal for the purpose of filing of tax return and for other tax compliance purposes.*

### Part B2-Information relating to specified financial transaction (SFT)

Interest from savings bank

| SR. NO. | INFORMATION CODE | INFORMATION DESCRIPTION | INFORMATION SOURCE | COUNT | AMOUNT |
|---|---|---|---|---|---|
| 1 | SFT-016(SB) | Interest income (SFT-016) – Savings | PUNJAB NATIONAL BANK (AAACP0165G.AB690) | 1 | 83,866 |

| SR. NO. | REPORTED ON | ACCOUNT NUMBER | ACCOUNT TYPE | INTEREST AMOUNT | STATUS |
|---|---|---|---|---|---|
| 1 | 20/06/2021 | 0186012166692 | Saving | 83,866 | Active |

| SR. NO. | INFORMATION CODE | INFORMATION DESCRIPTION | INFORMATION SOURCE | COUNT | AMOUNT |
|---|---|---|---|---|---|
| 1 | SFT-016(SB) | Interest income (SFT-016) – Savings | STATE BANK OF INDIA (AAACS8577K.AB703) | 1 | 59,595 |

| SR. NO. | REPORTED ON | ACCOUNT NUMBER | ACCOUNT TYPE | INTEREST AMOUNT | STATUS |
|---|---|---|---|---|---|
| 1 | 20/12/2021 | 10460565701 | Saving | 59,595 | Active |
| 2 | 18/06/2021 | 00000010460565701 | Saving | 59,994 | Inactive |

### Part B3-Information relating to payment of taxes

| SR. NO. | ASSESSMENT YEAR | MAJOR HEAD | MINOR HEAD | TAX (A) | SURCHARGE (B) | EDUCATION CESS (C) | OTHERS (D) | TOTAL (A +B+C+D) | DATE OF DEPOSIT | CHALLAN IDENTIFICATION NUMBER (CIN) |
|---|---|---|---|---|---|---|---|---|---|---|
| No Transactions Present | | | | | | | | | | |

**Note** - *If there is variation between the details of tax paid as displayed in Form26AS on TRACES portal and the information relating to tax payment as displayed in AIS on Compliance Portal, the taxpayer may rely on the information displayed on TRACES portal for the purpose of filing of tax return and for other tax compliance purposes.*

### Part B4-Information relating to demand and refund

Refund

| SR. NO. | ASSESSMENT YEAR | MODE | NATURE OF REFUND | REFUND AMOUNT | DATE OF PAYMENT |
|---|---|---|---|---|---|
| No Transactions Present | | | | | |

Part B7-Any other information in relation to sub-rule (2) of rule 114-I

| SR. NO. | INFORMATION CODE | INFORMATION DESCRIPTION | INFORMATION SOURCE | COUNT | AMOUNT |
|---|---|---|---|---|---|
| No Transactions Present | | | | | |

Data updated till 8-Feb-2022

TDS
Centralized Processing Cell

**TRACES**
TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

# Form 26AS

## Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

- See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Permanent Account Number (PAN) | AMUPB1943R | Current Status of PAN | Active | Financial Year | 2020-21 | Assessment Year | 2021-22 |
| Name of Assessee | BIMAN KUMAR BERA | | | | | | |
| Address of Assessee | TOWN PADUMBASAN, TAMLUK,<br>PURBA MIDNAPORE, WEST BENGAL, 721636 | | | | | | |

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections. Refer www.tin-nsdl.com / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

*(All amount values are in INR)*

**PART A - Details of Tax Deducted at Source**

| Sr. No. | Name of Deductor | TAN of Deductor | Total Amount Paid / Credited | Total Tax Deducted | Total TDS Deposited |
|---|---|---|---|---|---|

| Sr. No. | Section 1 | Transaction Date | Status of Booking* | Date of Booking | Remarks** | Amount Paid / Credited | Tax Deducted ## | TDS Deposited |
|---|---|---|---|---|---|---|---|---|

No Transactions Present

**PART A1 - Details of Tax Deducted at Source for 15G / 15H**

| Sr. No. | Name of Deductor | TAN of Deductor | Total Amount Paid / Credited | Total Tax Deducted | Total TDS Deposited |
|---|---|---|---|---|---|

| Sr. No. | Section 1 | Transaction Date | Date of Booking | Remarks** | Amount Paid/Credited | Tax Deducted ## | TDS Deposited |
|---|---|---|---|---|---|---|---|

No Transactions Present

**PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB / TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)**

| Sr. No. | Acknowledgement Number | Name of Deductor | PAN of Deductor | Transaction Date | Total Transaction Amount | Total TDS Deposited |
|---|---|---|---|---|---|---|

| Sr. No. | TDS Certificate Number | Date of Deposit | Status of Booking* | Date of Booking | Demand Payment | TDS Deposited*** |
|---|---|---|---|---|---|---|
| Gross Total Across Deductors | | | | | | |

No Transactions Present

**PART B - Details of Tax Collected at Source**

| Sr. No. | Name of Collector | TAN of Collector | Total Amount Paid/ Debited | Total Tax Collected | Total TCS Deposited |
|---|---|---|---|---|---|

| Sr. No. | Section 1 | Transaction Date | Status of Booking* | Date of Booking | Remarks** | Amount Paid/ Debited | Tax Collected ++ | TCS Deposited |
|---|---|---|---|---|---|---|---|---|

No Transactions Present

**PART C - Details of Tax Paid (other than TDS or TCS)**

| Sr. No. | Major Head 1 | Minor Head 2 | Tax | Surcharge | Education Cess | Penalty | Interest | Others | Total Tax | BSR Code | Date of Deposit | Challan Serial Number | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

No Transactions Present

**Part D - Details of Paid Refund**

| Sr. No. | Assessment Year | Mode | Refund Issued | Nature of Refund | Amount of Refund | Interest | Date of Payment | Remarks |
|---|---|---|---|---|---|---|---|---|

No Transactions Present

**Part E - Details of SFT Transaction**

| Sr. No. | Type Of Transaction | Name of SFT Filer | Transaction Date | Amount (Rs.) | Remarks |
|---|---|---|---|---|---|

No Transactions Present

**Notes for SFT: -**
**1. Amount shown for SFT-005 and SFT-010 is as per below formula:-**
**Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person**

**PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB /TDS on payment to resident contractors and professionals u/s**

194M (For Buyer/Tenant of Property /Payer of resident contractors and professionals)

| Sr. No. | Acknowledgement Number | Name Of Deductee | PAN of Deductee | Transaction Date | Total Transaction Amount | Total TDS Deposited** | Total Amount Deposited other than TDS |
|---|---|---|---|---|---|---|---|
| **Sr. No.** | **TDS Certificate Number** | **Date of Deposit** | **Status of Booking*** | **Date of Booking** | **Demand Payment** | **TDS Deposited***** | **Total Amount ### Deposited other than TDS** |
| Gross Total Across Deductee(s) | | | | | | | |

No Transactions Present

*(All amount values are in INR)*

**PART G - TDS Defaults* (Processing of Statements)**

| Sr. No | Financial Year | Short Payment | Short Deduction | Interest on TDS Payments Default | Interest on TDS Deduction Default | Late Filing Fee u/s 234E | Interest u/s 220(2) | Total Default |
|---|---|---|---|---|---|---|---|---|
| **Sr. No.** | **TANs** | **Short Payment** | **Short Deduction** | **Interest on TDS Payments Default** | **Interest on TDS Deduction Default** | **Late Filing Fee u/s 234E** | **Interest u/s 220(2)** | **Total Default** |

No Transactions Present

***Notes:**

**1.Defaults relate to processing of statements and donot include demand raised by the respective Assessing Officers.**

**2.For more details please log on to TRACES as taxpayer.**

**PART H - Details of Turnover as per GSTR-3B**

| Sr. No | GSTIN | Application Reference Number (ARN) | Date of filing | Return Period | Taxable Turnover | Total Turnover |
|---|---|---|---|---|---|---|
| 1 | 19AMUPB1943R1Z9 | AA1907204221499 | 04-Sep-2020 | July,2020 | 0.00 | 0.00 |
| 2 | 19AMUPB1943R1Z9 | AA1908200487423 | 04-Sep-2020 | August,2020 | 0.00 | 0.00 |
| 3 | 19AMUPB1943R1Z9 | AA190620751609X | 04-Sep-2020 | June,2020 | 0.00 | 0.00 |
| 4 | 19AMUPB1943R1Z9 | AA190920419737T | 19-Oct-2020 | September,2020 | 0.00 | 0.00 |
| 5 | 19AMUPB1943R1Z9 | AA190420647459X | 04-Sep-2020 | April,2020 | 0.00 | 0.00 |
| 6 | 19AMUPB1943R1Z9 | AA1905206129926 | 04-Sep-2020 | May,2020 | 0.00 | 0.00 |
| 7 | 19AMUPB1943R1Z9 | AA191120579541A | 24-Dec-2020 | November,2020 | 0.00 | 0.00 |
| 8 | 19AMUPB1943R1Z9 | AA191020533692H | 23-Nov-2020 | October,2020 | 0.00 | 0.00 |
| 9 | 19AMUPB1943R1Z9 | AB1912200736738 | 19-Feb-2021 | December,2020 | 0.00 | 0.00 |
| 10 | 19AMUPB1943R1Z9 | AA190121422352S | 20-Feb-2021 | January,2021 | 0.00 | 3157000.00 |
| 11 | 19AMUPB1943R1Z9 | AA1902213410671 | 16-Mar-2021 | February,2021 | 0.00 | 0.00 |
| 12 | 19AMUPB1943R1Z9 | AA1903217163975 | 20-Apr-2021 | March,2021 | 0.00 | 0.00 |

**Notes:-**

**1. The GSTN data displayed above includes internal stock transfers as well.**

## Contact Information

| Part of Form 26AS | Contact in case of any clarification |
|---|---|
| A | Deductor |
| A1 | Deductor |
| A2 | Deductor |
| B | Collector |
| C | Assessing Officer / Bank |
| D | Assessing Officer / ITR-CPC |
| E | Concerned AIR Filer/SFT Filer |
| F | NSDL / Concerned Bank Branch |
| G | Deductor |
| H | GSTN |

## Legends used in Form 26AS

### *Status Of Booking

| Legend | Description | Definition |
|---|---|---|
| U | Unmatched | Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement |
| P | Provisional | Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO) |
| F | Final | In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO) |
| O | Overbooked | Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement |

****Remarks**

| Legend | Description |
|---|---|
| 'A' | Rectification of error in challan uploaded by bank |
| 'B' | Rectification of error in statement uploaded by deductor |
| 'C' | Correction/Rectification of error in Statement uploaded by SFT Filer |
| 'D' | Rectification of error in Form 24G filed by Accounts Officer |
| 'E' | Rectification of error in Challan by Assessing Officer |
| 'F' | Lower/ No deduction certificate u/s 197 |
| 'G' | Reprocessing of Statement |
| 'O' | Original Statement uploaded by SFT Filer |
| 'R' | Reversal of Entry in Original/Correction Statement uploaded by SFT Filer |
| 'T' | Transporter |

# Total Tax Deducted includes TDS, Surcharge and Education Cess
## Tax Deducted includes TDS, Surcharge and Education Cess
+ Total Tax Collected includes TCS, Surcharge and Education Cess
++ Tax Collected includes TCS, Surcharge and Education Cess
*** Total TDS Deposited will not include the amount deposited as Fees and Interest
### Total Amount Deposited other than TDS includes the Fees , Interest and Other ..etc

**Notes for Form 26AS**

a. Figures in brackets represent reversal (negative) entries
b. In Part C, details of tax paid are displayed excluding TDS or TCS, payments related to Securities Transaction Tax and Banking Cash Transaction Tax
c. Tax Credits appearing in Part A, A1, A2 and B of the Annual Tax Statement are on the basis of details given by deductor in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed
d. This statement is issued on behalf of the Income Tax Department. See Section 203AA and second provision to Section 206C(5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962
e. This statement does not include payments pertaining to Assessment Year (AY) other than the AY mentioned above and payments against penalties
f. Date is displayed in dd-MMM-yyyy format
g. Details of Tax Deducted at Source in Form 26AS, for Form 15G/15H includes transactions for which declaration under section 197A has been Quoted

**1.Sections**

| Section | Description |
|---|---|
| 192 | Salary |
| 192A | TDS on PF withdrawal |
| 193 | Interest on Securities |
| 194 | Dividends |
| 194A | Interest other than 'Interest on securities' |
| 194B | Winning from lottery or crossword puzzle |
| 194BB | Winning from horse race |
| 194C | Payments to contractors and sub-contractors |
| 194D | Insurance commission |
| 194DA | Payment in respect of life insurance policy |
| 194E | Payments to non-resident sportsmen or sports associations |
| 194EE | Payments in respect of deposits under National Savings Scheme |
| 194F | Payments on account of repurchase of units by Mutual Fund or Unit Trust of India |
| 194G | Commission, price, etc. on sale of lottery tickets |
| 194H | Commission or brokerage |
| 194I(a) | Rent on hiring of plant and machinery |
| 194I(b) | Rent on other than plant and machinery |
| 194IA | TDS on Sale of immovable property |
| 194IB | Payment of rent by certain individuals or Hindu undivided family |
| 194IC | Payment under specified agreement |
| 194J | Fees for professional or technical services |
| 194J(a) | Fees for technical services |
| 194J(b) | Fees for professional services or royalty etc |
| 194K | Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India |
| 194LA | Payment of compensation on acquisition of certain immovable |
| 194LB | Income by way of Interest from Infrastructure Debt fund |
| 194LC | Income by way of interest from specified company payable to a non-resident |
| 194LBA | Certain income from units of a business trust |
| 194LBB | Income in respect of units of investment fund |
| 194LBC | Income in respect of investment in securitization trust |

| Section | Description |
|---|---|
| 194LD | TDS on interest on bonds / government securities |
| 194M | Payment of certain sums by certain individuals or Hindu Undivided Family |
| 194N | Payment of certain amounts in cash |
| 194O | Payment of certain sums by e-commerce operator to e-commerce participant |
| 195 | Other sums payable to a non-resident |
| 196A | Income in respect of units of non-residents |
| 196B | Payments in respect of units to an offshore fund |
| 196C | Income from foreign currency bonds or shares of Indian |
| 196D | Income of foreign institutional investors from securities |
| 196DA | Income of specified fund from securities |
| 206CA | Collection at source from alcoholic liquor for human |
| 206CB | Collection at source from timber obtained under forest lease |
| 206CC | Collection at source from timber obtained by any mode other than a forest lease |
| 206CD | Collection at source from any other forest produce (not being tendu leaves) |
| 206CE | Collection at source from any scrap |
| 206CF | Collection at source from contractors or licensee or lease relating to parking lots |
| 206CG | Collection at source from contractors or licensee or lease relating to toll plaza |
| 206CH | Collection at source from contractors or licensee or lease relating to mine or quarry |
| 206CI | Collection at source from tendu Leaves |
| 206CJ | Collection at source from on sale of certain Minerals |
| 206CK | Collection at source on cash case of Bullion and Jewellery |
| 206CL | Collection at source on sale of Motor vehicle |
| 206CM | Collection at source on sale in cash of any goods(other than bullion/jewelry) |
| 206CN | Collection at source on providing of any services(other than Chapter-XVII-B) |
| 206CO | Collection at source on remittance under LRS for purchase of overseas tour program package |
| 206CP | Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E |
| 206CQ | Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution |
| 206CR | Collection at source on sale of goods |

**2.Minor Head**

| Code | Description |
|---|---|
| 100 | Advance tax |
| 102 | Surtax |
| 106 | Tax on distributed profit of domestic companies |

**3.Major Head**

| Code | Description |
|---|---|
| 0020 | Corporation Tax |
| 0021 | Income Tax (other than companies) |
| 0023 | Hotel Receipt Tax |

| | | | |
|---|---|---|---|
| 107 | Tax on distributed income to unit holder | 0024 | Interest Tax |
| 300 | Self Assessment Tax | 0026 | Fringe Benefit Tax |
| 400 | Tax on regular assessment | 0028 | Expenditure Tax / Other Taxes |
| 800 | TDS on sale of immovable property | 0031 | Estate Duty |
| | | 0032 | Wealth Tax |
| | | 0033 | Gift Tax |

## 4.Type of Transaction

| Code | Description |
|---|---|
| SFT-001 | Payment made in cash for purchase of bank drafts or pay orders or banker's cheque of an amount aggregating to ten lakh rupees or more in a financial year. |
| SFT-002 | Payments made in cash aggregating to ten lakh rupees or more during the financial year for purchase of pre-paid instruments issued by Reserve Bank of India under section 18 of the Payment and Settlement Systems Act, 2007 (51 of 2007) |
| SFT-003 | 03A - Cash deposits aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person. |
| | 03B - Cash withdrawals (including through bearer's cheque) aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person. |
| SFT-004 | Cash deposits aggregating to ten lakh rupees or more in a financial year, in one or more accounts (other than a current account and time deposit) of a person. |
| SFT-005 | One or more time deposits (other than a time deposit made through renewal of another time deposit) of a person aggregating to ten lakh rupees or more in a financial year of a person. |
| SFT-006 | Payments made by any person of an amount aggregating to--- (i) One lakh rupees or more in cash; or (ii) Ten lakh rupees or more by any other mode, against bills raised in respect of one or more credit cards issued to that person, in a financial year |
| SFT-007 | Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring bonds or debentures issued by the company or institution (other than the amount received on account of renewal of the bond or debenture issued by that company). |
| SFT-008 | Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring shares (including share application money) issued by the company. |
| SFT-009 | Buy back of shares from any person (other than the shares bought in the open market) for an amount or value aggregating to ten lakh rupees or more in a financial year. |
| SFT-010 | Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring units of one or more schemes of a Mutual Fund (other than the amount received on account of transfer from one scheme to another scheme of that Mutual Fund). |
| SFT-011 | Receipt from any person for sale of foreign currency including any credit of such currency to foreign exchange card or expense in such currency through a debit or credit card or through issue of travellers cheque or draft or any other instrument of an amount aggregating to ten lakh rupees or more during a financial year. |
| SFT-012 | Purchase or sale by any person of immovable property for an amount of thirty lakh rupees or more or valued by the stamp valuation authority referred to in section 50C of the Act at thirty lakh rupees or more. |
| SFT-013 | Receipt of cash payment exceeding two lakh rupees for sale, by any person, of goods or services of any nature (other than those specified at Sl. Nos. 1 to 10 of Rule 114E) |
| SFT-014 | Cash deposits during the period 09th November, 2016 to 30th December, 2016 aggregating to (i) twelve lakh fifty thousand rupees or more, in one or more current account of a person; or (ii) two lakh fifty thousand rupees or more, in one or more accounts (other than a current account) of a person. Cash deposits during the period 1st April, 2016 to 9th November, 2016 in respect of accounts that are reportable. |

## Glossary

| Abbreviation | Description | Abbreviation | Description |
|---|---|---|---|
| AIR | Annual Information Return | TDS | Tax Deducted at Source |
| AY | Assessment Year | TCS | Tax Collected at Source |
| EC | Education Cess | GSTIN | Goods and Services Tax Identification Number |
| SFT | Statement of Financial Transaction | | |