

FORM NO. 2D

SARAL

ITS – 2D

[*Income-tax return form for non-corporate assesseees other than persons claiming exemption under section 11]

[See proviso to rule 12(1)(b)(iii)]

- 1. Name : _____
- 2. Father's name : _____
- 3. Address : _____
- 4. Permanent Account Number : _____
- Pin : _____ Telephone : _____
- 5. Date of Birth : _____
- 6. Individual/Hindu Undivided Family/ Firm/Association of persons/Local Authority :
- 7. Resident/Non-Resident/Not Ordinarily Resident
- 8. Ward/Circle/Special Range : _____
- 9. Sex : Male/Female
- 10. Income for the previous year, i.e., 1-4 _____ to 31-3 _____
- 11. Assessment year : _____
- 12. Return : Original or Revised : _____

Name of the Bank	MICR Code (9 digit)	Address of Bank Branch	Type of Account (Savings/Current)	Account Number	ECS (Y/N)

14. Details of credit card :
 Credit Card Number: _____ Issued by: _____

15. Income from salary (attach Form No. 16)	701	Rs.	_____
16. Income from house property	702	Rs.	_____
17. (i) Income from business or profession	703	Rs.	_____
(ii) Profits and gains from transactions chargeable to securities transaction tax [Included in (i) above]	597	Rs.	_____
18. CAPITAL GAINS			
	15/9	15/12	15/3
(a) Short-term(u/s 111A)	676	677	678
(b) Short-term(others)	645	646	647
(c) Long-term	695	696	697
	679	710	Total
	704	776	Rs.
19. Income from other sources	706	Rs.	_____
20. Income of any other person to be added	775	Rs.	_____
21. Gross total income (15+16+17+18+19+20)	746	Rs.	_____
22. Less : Deductions under Chapter VI-A : CODE (for office use)			
	Section	Amount (Rs.)	
(a)	_____	_____	
(b)	_____	_____	
(c)	_____	_____	747
23. Total income : (21 – 22)	760	Rs.	_____
24. Add : Agricultural Income (For rate purposes)	762	Rs.	_____
25. Income claimed to be exempt from income-tax	125	Rs.	_____
26. Tax on total income			
	Income	Income-tax	
(a) At normal rates	772	802	
(b) At special rates	768	801	810
27. Less : Rebate (a+b/c+d+e)			820
(a) u/s 88	812	(b) u/s 88B	813
(c) u/s 88C	814		
(d) u/s 88D	815	(e) u/s 88E	818
(i) Tax on profits and gains from transactions chargeable to securities transaction tax [item 26(ii) of Schedule C]	816	Rs.	_____
(ii) Amount of securities transaction tax paid (Attach Form 10DB/10DC)	817	Rs.	_____
(iii) Rebate u/s 88E lower of [(i)/(ii) above]	818	Rs.	_____
28. TAX PAYABLE	826	Rs.	_____
29. ADD : SURCHARGE	828	Rs.	_____
30. ADD : EDUCATION CESS	834	Rs.	_____
31. TOTAL TAX PAYABLE : (28 + 29 + 30)	832	Rs.	_____
32. LESS : RELIEF	837	Rs.	_____
33. NET TAX PAYABLE :	840	Rs.	_____
34. LESS : TAX DEDUCTED AT SOURCE	873	Rs.	_____
35. LESS : ADVANCE TAX PAID			

Name of the Bank Branch	BSR Code of Bank Branch (7 Digit)	Date of deposit (DDMMYY)	Serial No. of challan	Amount (Rs.)

Date of instalment	Upto 15/9 (858)	16/9 to 15/12 (859)	16/12 to 15/03 (860)	16/03 to 31/03 (861)	Total (862)
Amount					

36. Add : Interest payable under sections	234A	234B	234C	Total	851	Rs.	_____
37. Less : Self-assessment tax paid					888	Rs.	_____

Name of the Bank Branch	BSR Code of Bank Branch (7 Digit)	Date of deposit (DDMMYY)	Serial No. of challan	Amount (Rs.)

38. Balance tax : Payable/refundable 891 Rs. _____

- DOCUMENTS ATTACHED WITH THE RETURN
- 1. _____
 - 2. _____
 - 3. _____
 - 4. _____
 - 5. _____
 - 6. _____

VERIFICATION

I, _____ (name in full and in block letters), son/daughter 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 are 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 _____

Receipt No _____ Date _____
 Seal _____ Signature of the receiving official _____

Date : _____
 Place : _____ Signature _____

* Please go through the instructions

INSTRUCTION FOR FILLING UP SARAL (2D)

(These instructions are non-statutory)

1. SARAL Form is to be filled in duplicate. One copy is returned to the assessee after being duly acknowledged. With effect from 01.6.1999, the acknowledgement is deemed to be the intimation. No intimation is separately given unless there is a demand or refund.
2. **All items should be filled in capital letters.**
3. Status (Item No.6)- Please strike out whichever is not applicable.
4. Item no.13: Here, mention the name of the bank, the 9-digit MICR code, address of the bank branch, the type of account, along with your account number. In case you want the refund, if any, to be credited directly into your bank account, fill in 'Y' in the box 'ECS (Y/N)', or else fill in 'N'.
5. Income from house property (Item No.16)- Give the address of the property, its nature - whether let out or self occupied, and the computation of net income shown against item no.16 in a separate annexure.
6. Income from business or profession (Item No.17)- Income from business or profession is required to be shown against this item. Net income as appearing in your profit and loss or income and expenditure account is to be adjusted by disallowable expenses, admissible claims not charged to the accounts, deemed income, etc. This has further to be adjusted by brought forward losses/depreciation, if any, before being shown against item no.17. Attach separate annexure showing the computation of income from business or profession. The income/ loss from speculation business should be shown separately. Also attach trading, profit & loss account, balance sheet, etc., with enclosures including auditor's certificate, wherever required. Nature of business/ profession may also be indicated.
7. Capital gains (Item no.18)- Please show only net amount of capital gains against item no.18. The nature of the transferred asset, its date of acquisition, date of transfer, cost of acquisition/ expenses, value of consideration, exemption of capital gains, if any, and adjustment of brought forward losses, etc., should be indicated in a separate annexure.
 - Capital gains are to be shown separately for short term and long-term. The assets held for more than 3 years (except shares, units etc) are regarded as long term and others as short term. For shares, units etc., the period of holding for long term is more than 12 months.
 - The dates 15th September, 15th December, 15th March have ramifications on instalments of advance tax payable in relation to capital gains. Therefore capital gains arising in each period (1.4. ____ to 14.9.____, 15.9. ____ to 15.12. and thereafter) should be separately indicated against item no. 18).
8. Income from other sources (Item No.19)- Only net income from other sources such as interest, income from units, etc., to be shown against this item. However, details of such income or expenses incidental thereto should be given in a separate annexures.
9. Income of other persons (Item No.20)- Income of certain other persons like spouse or minor child is liable to be included in your income as per provisions contained in Chapter -V of the Act.
10. Deductions under Chapter VI-A (Item No.22)- Total amount of deductions claimed should be shown section-wise against this item. Detailed computation of deduction, if required, may be given in a separate annexure.
11. Income claimed to be exempt (Item No.25)- If you are claiming certain receipts as exempt from tax, please give full details thereof in a separate annexure. Total amount of exemption claimed should be indicated against this item.
12. Tax on total income (Item No.26)- In the case of Individual/ HUF/AOP/BOI tax is charged for assessment year 2004-05 at 10% for income slab of Rs.50,000 - 60,000, 20% for income slab of Rs.60,001-1,50,000 and at 30% thereafter. 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 on income exceeding Rs.8,50,000/-. Tax rates for co-operative societies are at 10% for income upto Rs.10,000, 20% for income between Rs.10,001-20,000 and 30% thereafter. Tax rate for Firms is 35% without any slab of income. In case of co-operative societies and resident firms, the tax payable would be enhanced by a surcharge at the rate of 2½ % of the tax payable. Special rates of tax are applicable on long term capital gains, @ 20% (10% where the asset is a listed security) under section 112, on income by way of winnings from lotteries, crossword puzzles, games, gambling, betting, horse race, etc., @ 30% under section 115BB. Details of income subjected to special rates should be shown in a separate annexure.
13. Rebate (Item No.27)/Relief (Item No.31)- Please indicate the tax rebate available as per section 88 of Income-tax Act, 1961.

For individuals who are aged 65 years or more, a rebate of 100% tax (subject to the maximum of Rs.20,000) is available under section 88B for assessment year 2004-2005.

For individuals being resident woman, who are aged below 65 years, a rebate of 100% tax (subject to the maximum of Rs.5,000) is available under section 88C

Relief is available under section 89/90/91.
14. Taxes deducted/paid (Item No.33 and 34)- Please attach proof of taxes paid.
15. Interest payable (Item No.35)- Interest is charged under section 234A for late filing of return, under section 234B for shortfall in payment of advance tax and under section 234C for deferment of instalments of advance tax. Please show such interest separately. Please note that interest chargeable under section 234A, 234B and 234C is at the rate of one percent with effect from 08.9.2003 onwards.
16. Item No.36: For self assessment tax paid on or before 31.5.2004, (a) should be filled up, and a copy of the challan should be attached with the return. For self assessment tax paid after 31.5.2004, table at (b) should be filled up. Copy of acknowledgement counterfoil (in respect of self assessment tax paid after 31.5.04) is not required to be attached, however, from the counterfoil, the name of the bank branch, BSR Code of the Bank Branch (7 digit), date of deposit, challan serial no., and amount of tax paid should be filled up.