

FORM ITR-7

INDIAN INCOME TAX RETURN

(Including Fringe Benefit Tax Return)

For persons including companies required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D)

(Please see rule 12 of the Income-tax Rules, 1962) (Also see attached instructions)

Assessment Year

2009 - 10

Part A-GEN

GENERAL

- 1. PERMANENT ACCOUNT NUMBER (PAN) AAAAAA1127E
- 2. NAME (As mentioned in deed of creation/ establishing/ incorporation/ formation)
ASOM GRANA PARISHAD
- 3. ADDRESS (Flat No./Door/House No., Premises, Road, Locality)
G. N. B. ROAD
AMBAK I
GUWAHATI
- Pin 781001 Telephone _____ Fax, if any _____
- 4. Date of formation (DD-MM-YYYY) _____ 5. Status (Please see instructions) 01
- 6. e-mail ID: _____
- 7. Is there any change in Address? Yes No
- 8. Number and Date of registration under section 12A(a) _____ and _____ - _____ - _____
- 9. If claiming exemption under section 10:
(i) Mention the clause(s) and sub-clause(s) _____ N/A
(ii) Date of notification/ approval, if any _____ - _____ - _____
(iii) Period of validity _____ - _____ - _____ To _____ - _____ - _____
- 10. Whether liable to tax at maximum marginal rate under section 164 Yes No
- 11. Ward/ Circle/ Range ACIT, CIR-2
- 12. Assessment Year 2009 - 10
- 13. Residential Status (Please see instructions)
- 14. If there is change in jurisdiction, state old Ward/ Circle/ Range _____
- 15. Section under which this return is being filed (Please see instructions) Return of Income Return of fringe benefits
- 16. Whether Original or Revised Return
If revised, Receipt No. and date of filing original return: _____ and _____ - _____ - _____
- 17. Is this your first return? Yes No

For Office Use Only

For Office Use Only

Receipt No

007802

Seal and Signature of receiving official

3 FEB 2010
OFFICE OF THE
Joint Commissioner of Income Tax
Range-2, Guwahati

Joint Commissioner of Income Tax
Range-2, Guwahati

Self-occupied or Let out or Unoccupied

(Please tick as applicable)

- | | | | |
|-----|---|---|---|
| 4. | Built-up area (In square metre) | Area of land appurtenant (in square metre) | Annual lettable value |
| | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 5. | Annual lettable value / Actual rent received or receivable (whichever is higher) | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 6. | Less: Deduction claimed under section 23 | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | (a) Taxes actually paid to local authority | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | (b) Unrealised rent | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | (c) | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 7. | Total of 6 above | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 8. | Balance {(5) - (7)} | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 9. | Less: Deductions claimed under section 24 | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | (a) 30% of Annual value | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | (b) Interest on capital borrowed | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 10. | Total of 9 above | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 11. | Balance [(8) - (10)] | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 12. | Unrealised rent received in the year under section 25A and / or 25AA | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 13. | (a) Amount of arrears of rent received in the year under section 25B | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | (b) Less: Deduction admissible under section 25B (30% of arrear rent received) | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 14. | Income chargeable under section 25B [13(a) - 13(b)] | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 15. | Balance [(11)+(12)+(14)] | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 16. | Total of 15 (in case of more than one property, give total of all sheets) | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 17. | Income chargeable under the head "Income from house property" (16) | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |

SCHEDULE B: Profits and gains of business or profession

(I) General

- Nature of business or profession: Manufacturing Trading
 Manufacturing-cum-trading Service Profession Others
- Number of branches
 Attach list with full address(es)
- Method of accounting Mercantile Cash
- Is there any change in method of accounting? Yes No
- If yes, state the change
- Method of valuation of stock
- Is there any change in stock valuation method? Yes No

8. If yes, state the change:
9. Are you liable to maintain accounts as per section 44AA? Yes No
10. Are you liable to tax audit under section 44AB(a)/ (b)? Yes No
11. Are you liable to tax audit under section 44AB(c) read with section 44AD/ 44AE/ 44AF? Yes No
12. If answer to 'Item 10 or 11' is yes, have you got the accounts audited before the specified date? Yes No
13. If yes, whether audit report is furnished? Yes No
- If yes, give Receipt No..... and date of filing the same (also attach a copy) -

(II) Computation of income from business or profession other than speculation business

(In case you have more than one business or profession and maintain separate books of account, attach separate sheet(s) giving computation for each such business or profession and show the aggregate figures against various items)

4. Net profit or loss as per consolidated profit and loss account
15. Add: Adjustment on account of change in method of accounting and / or valuation of stock

For assessee's having income covered under section 44AD / 44AE / 44AF:-

16. (i) Add / Deduct – profit / loss of business(es) included in item 14 under section indicated below, if answer to any of item 9, 11, 12 or 13 above is 'No.'
- (a) for section 44AD
- (b) for section 44AE
- (c) for section 44AF
- Total

(ii) In case you were engaged in the business of civil construction or supply of labour for civil construction mentioned in section 44AD:

- (a) Gross receipts
- (b) Net profit @ 8% of gross receipt
- (c) Add: Higher of the amounts mentioned in (i)(a) and (ii)(b) above

(iii) In case you owned not more than ten goods carriages and were engaged in the business of plying, hiring or leasing of such carriages as mentioned in section 44AE:

	Number of Vehicles / carriages	Number of months during which owned	Deemed profit under section 44AE
(a) heavy goods vehicle			
(b) other goods carriages			
Total			

- (c) Add: Higher of the amount mentioned in (i)(b) above and the amount determined above as deemed profit under section 44AE

(iv) In case you were engaged in the business of retail trade in any goods or merchandise, the total turnover on account of which did not exceed forty lakh rupees, as mentioned in section 44AF:

35(1)(iv)

26. (i) Profits and gains of business or profession other than speculation business 000
- (ii) Profits and gains from the transactions chargeable to securities transaction tax included in (i) above 000

(III) Computation of income from speculation business

27. Speculation profit / loss 000
28. Add / deduct: Net statutory adjustments 000
29. Profits and gains from speculation business 000
30. Deduct: Brought forward speculation loss, if any 000
31. Net profits and gains from speculation business 000
32. Income chargeable under the head profits and gains [26(i) + 31] 599
- [Negative figure in item 31 not to be considered]

(IV) Computation of income chargeable to tax under section 11(4)

33. Income as shown in the accounts of business undertaking [refer section 11(4)] 000
34. Income chargeable to tax under section 11(4)(32) - (33) 000

SCHEDULE C: Capital Gains

Separate sheets may be used and attached to the return in case of more than one short-term / long-term asset. The aggregate figure may be shown against item No.12

A. Short-term Asset

B. Long-term Asset

- | | | |
|---|--|---|
| | (in case of more than one asset only) | |
| 1. Number of sheets 000 <input type="checkbox"/> | | 000 <input type="checkbox"/> |
| 2. Particulars of asset transferred | 000 <input type="text"/> | 000 <input type="text"/> |
| 3. Date of acquisition (DD-MM-YYYY) | 000 <input type="text"/> - <input type="text"/> - <input type="text"/> | 0000 <input type="text"/> |
| 4. Date of Transfer (DD-MM-YYYY) | 000 <input type="text"/> - <input type="text"/> - <input checked="" type="text"/> | 0000 <input type="text"/> |
| 5. Mode of transfer | 000 <input type="text"/> | 000 <input type="text"/> |
| 6. Full value consideration accrued or received | 000 <input type="text"/> | 000 <input type="text"/> |
| 7. Deductions under section 48 | | |
| (i) cost of acquisition | 0000 <input type="text"/> | 000 <input type="text"/> |
| (ii) cost of improvement | 000 <input type="text"/> | 000 <input type="text"/> |
| (iii) expenditure on transfer | 0000 <input type="text"/> | 000 <input type="text"/> |
| 8. Total of 7 above | 000 <input type="text"/> | 000 <input type="text"/> |
| 9. Balance [(6) - (8)] | 000 <input type="text"/> | 000 <input type="text"/> |
| 10. Exemption under section 11(1A) | 000 <input type="text"/> | 000 <input type="text"/> |
| 11. Balance [(9) - (10)] [Please specify short-term under section 111A / others] | 000 <input type="text"/> | 000 <input type="text"/> |
| 12. Total of 11 (in case of more than one short / long term asset, give | 000 <input type="text"/> | 000 <input type="text"/> |

- total of all sheets) 000
13. Deemed short-term capital gain on depreciable assets (section 50) 000
14. Income chargeable under the head "Capital gains" 000
- A. Short term [(12)+(13)] 000
- B. Long term (12) 000
- C. Short-term under section 111A included in 14A 000
- D. Short-term (others) (14A - 14C)

SCHEDULE D. Income from other sources

1. Income other than from owning race horse(s):- 000
- (a) Dividends 000
- (b) Interest 000
- (c) Rental income from machinery, plants, buildings, etc. 000
- (d) Voluntary contributions / donations including donations for the corpus 000
- (e) Others 000
2. Total of 1 above 269
3. Deductions under section 57:- 000
- (a) Depreciation..... 000
- (b) 000
- (c) 000
4. Total of 3 above 000
5. Balance [(2) - (4)] 000
6. (a) Income from owning and maintaining race horses 000
- (b) Deductions under section 57 000
7. Balance income from owning and maintaining race horse(s) [6(a) - 6 (b)] 000
8. Winnings from lotteries, crossword puzzles, races, etc. [see section 115BB] 000
9. Income chargeable under the head "Income from other sources" [(5) + (7) + (8)] 000
- [Negative figure, if any, in item 7 shall not be considered here]

SCHEDULE E: Statement of set off of current year's losses under section 71

Fill in this schedule only if there is loss from any of the following sources for set-off against income from any other source; else, write N.A.

1. Amount of loss arising from house property [see item A-17] 0000
2. Amount of loss from business (excluding speculation loss) [see item B-26] 0000
3. Amount of loss from other sources (excluding loss from race horses) [see item D-5] 0000

S.No	Head/ Source of income	Income of previous year	House property loss of the previous year set off†	Business loss (other than speculation loss) of the previous year set off†	Other sources loss (other than loss from owning race horses) of the previous year set off†	Current year's income remaining after set off
		(i)	(ii)	(iii)	(iv)	(v)
	Loss to be adjusted					
1.	House Property					
2.	Business (including speculation profit)					
3.	Short-term capital gain					
4.	Long-term capital gain					
5.	Other sources (including profit from owning race horses)					

Under column (i), write only the positive incomes from the heads/ sources of income mentioned in rows (1) to (5)

0000

†Under columns (ii), (iii) and (iv) write the appropriate amount of loss against the head / source of income with which it is set-off.

SCHEDULE F. Statement of Total Income

1.	A. Income from house property [Sch. A-17 or E.1.(v)]	000	171990
	B. As per books of account – Profits and gains of business or profession [Sch. B-33 or E.2.(v)]	000	
	C. Capital gains		
	(i) Short-term under section 111A [Sch. C.14C]	000	
	(ii) Short-term (others) [Sch. C.14D]	000	
	(iii) Long-term [Sch. C.14B]	000	
	D. Income from other sources [Sch. D.9 or E.5.(v)]	000	269
	Total [(A) to (D)], i.e., Gross income	000	172259
3.	Deduct:		
	(i) Amount applied to charitable or religious purposes in India during the previous year	000	
	(ii) Amount deemed to have been applied to charitable or religious purposes in India during the previous year – clause (2) of the Explanation to section 11(1)	0000	
	(iii) Amount accumulated or set apart / finally set apart for application to charitable or religious purposes to the extent it does not exceed 15 per cent of income derived from property held in trust wholly or in part only for such purposes under 11(1)(a)	000	
	(iv) Amount eligible for exemption under section 11(1)(c)	000	
	(v) Amount eligible for exemption under section 11(1)(d)	000	
	(vi) Amount in addition to the amount referred to in (iii) above accumulated or set apart for specified purposes if all the conditions in section 11(2) are fulfilled	000	
	(vii) Income claimed exempt under section 10(...), specify clause / sub-clause		

SCHEDULE J. Book Profits under section 115JB

Net profit as shown in the profit and loss account for the relevant previous year -

Section 115JB(2)

Adjustments (if any) - vide the first and second proviso to section 115JB(2)

Adjustments - vide Explanation to section 115JB(2)

Nature of item	Add	Deduct

4. Total adjustments [(2) + (3)]

5. Balance book profit [(1) + (4)]

6. 10% of the book profit

SCHEDULE - JA: Tax credit under section 115JAA

Sl.No.	Item	Assessment Year 2008-09	Assessment Year 2009-10
		(iii)	(iv)
1.	Tax under section 115JB	<input type="text" value="0000"/> <input type="text"/>	<input type="text" value="0000"/> <input type="text"/>
2.	Tax under other provisions of the Act	<input type="text" value="0000"/> <input type="text"/>	<input type="text" value="0000"/> <input type="text"/>
3.	Excess tax under 115JB	<input type="text" value="0000"/> <input type="text"/>	<input type="text" value="0000"/> <input type="text"/>
		[1(iii) - 2(iii)] if 1(iii) is more than 2(iii) + brought forward MAT credit for A.Y. 2006-07 and 2007-08 = 3(v)	[1(iv) - 2(iv)] if 1(iv) is more than 2(iv)
4.	Excess tax under other provisions of the Act		<input type="text" value="0000"/> <input type="text"/>
			[2(iv) - 1(iv)] if 2(iv) is more than 1(iv)
5.	Tax credit under section 115JAA. [Lower of 3(v) and 4(v)]		<input type="text" value="0000"/> <input type="text"/>

SCHEDULE K. Statement showing the investment of all funds of the Trust or Institution as on the last day of the previous year

Part A - Details of investment/deposits made under section 11(5) (may be given in a separate sheet if space is not sufficient)

Part B - Investments held at any time during the previous year(s) [in concern in which persons referred to in section 13(3) have a substantial interest]

Sl. No.	Name and address of the concern	Where the concern is a company, No. and class of shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeds 5 per cent of the capital of the concern during the previous year - say Yes / No
1	2	3	4	5	6

if yes date of audit

4. Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted

Yes No

SCHEDULE M. Value of fringe benefits (if applicable)

Nature of expenditure (i)	Amount/ Value of expenditure (ii)	Percentage (iii)	Value of fringe benefit (iv) = (ii) x (iii) + 100
1. Any specified security or sweat equity shares [Sections 115WB(1)(d)] [Difference between the fair market value on the vesting date and amount recovered from or paid by the employee] and free or concessional tickets provided for private journeys of employees or their family members (The value in column (ii) shall be the cost of the ticket to the general public as reduced by the amount, if any, paid by or recovered from the employee).	<input type="text"/>	100	<input type="text"/>
2. Contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect of each employee).	<input type="text"/>	100	<input type="text"/>
3. Entertainment	<input type="text"/>	20	<input type="text"/>
4(a). Hospitality in the business other than the business referred to in 4(b), 4(c) or 4(d).	<input type="text"/>	20	<input type="text"/>
4(b). Hospitality in the business of hotel.	<input type="text"/>	5	<input type="text"/>
4(c). Hospitality in the business of carriage of passengers or goods by aircraft.	<input type="text"/>	5	<input type="text"/>
4(d). Hospitality in the business of carriage of passengers or goods by ship.	<input type="text"/>	5	<input type="text"/>
5. Conference (other than fee for participation by the employees in any conference)	<input type="text"/>	20	<input type="text"/>
6. Sale promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB (2) (D).	<input type="text"/>	20	<input type="text"/>
7. Employees welfare	<input type="text"/>	20	<input type="text"/>
8(a). Conveyance. In the business other than the business referred to in 8(b), 8(c) and 8(d).	<input type="text"/>	20	<input type="text"/>
8(b). Conveyance in business of construction.	<input type="text"/>	5	<input type="text"/>
8(c). Conveyance in the business of manufacture or production of pharmaceuticals.	<input type="text"/>	5	<input type="text"/>
8(d). Conveyance in the business of	<input type="text"/>	5	<input type="text"/>

manufacture or production computer software.

9(a).	Use of hotel, boarding and lodging facilities in the business other than the business referred to in 9(b), 9(c), 9(d) or 9(e).	<input type="text"/>	20	<input type="text"/>	<input type="text"/>
9(b).	Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals.	<input type="text"/>	5	<input type="text"/>	<input type="text"/>
9(c).	Use of hotel, boarding and lodging facilities in the business of manufacture or production of computer software.	<input type="text"/>	5	<input type="text"/>	<input type="text"/>
9(d).	Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by aircraft.	<input type="text"/>	5	<input type="text"/>	<input type="text"/>
9(e).	Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by ship.	<input type="text"/>	5	<input type="text"/>	<input type="text"/>
10(a).	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by motor car.	<input type="text"/>	20	<input type="text"/>	<input type="text"/>
10(b).	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business of carriage of passengers or goods by motor car.	<input type="text"/>	5	<input type="text"/>	<input type="text"/>
11.	Repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon in the business other than business of carriage of passengers or goods by aircraft.	<input type="text"/>	20	<input type="text"/>	<input type="text"/>
12.	Use of telephone (including mobile phone) other than expenditure on leased telephone thereon.	<input type="text"/>	20	<input type="text"/>	<input type="text"/>
13.	Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes.	<input type="text"/>	0	<input type="text"/>	<input type="text"/>
14.	Festival celebrations.	<input type="text"/>	20	<input type="text"/>	<input type="text"/>
15.	Use of health club and similar facilities.	<input type="text"/>	50	<input type="text"/>	<input type="text"/>
16.	Use of any other club facilities	<input type="text"/>	50	<input type="text"/>	<input type="text"/>
17.	Gifts	<input type="text"/>	50	<input type="text"/>	<input type="text"/>
18.	Scholarships.	<input type="text"/>	50	<input type="text"/>	<input type="text"/>

