

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)

2. NAME (As mentioned in deed of creation/ establishing/ incorporation/ formation)

COMMUNIST PARTY OF INDIA
(MARXIST)

3. ADDRESS

(Flat No./Door/House No., Premises,
Road, Locality)

A-K GOPALAN BHAVAN
27-29 BHAI VIR SINGH
MARG
NEW DELHI

Pin 110001 Telephone 23344918 Fax, if any

4. Date of formation (DD-MM-YYYY)

20 - 09 - 1989

5. Status (Please see instructions)

07

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)

(ii) Date of notification/ approval, if any

(iii) Period of validity

- -
- -
- -

Yes ☐ No ☐

10. Whether liable to tax at maximum marginal rate under section 164

31 (1)

11. Ward/ Circle/ Range

12. Assessment Year

2009 - 10

13. Residential Status (Please see instructions)

07

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 48 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

Date

Seal and Signature of receiving official

3101000640

PART-B

(a) Computation of total income

18.	Income from house property [Sch.-(F-1A)]	000	NIL						
19.	(i) Profits and gains of business or profession [Sch.-(F-1B)]	000	NIL						
	(ii) Profits and gains from transactions chargeable to securities transaction tax included in (i) above [Sch.-(B-26(ii))]	000	NIL						
20.	Capital gains								
	(a) Short-term (under section 111A) [Sch.-F-1C(i)]	000	NIL						
	(b) Short-term (others) [Sch.- F-1C(ii)]	000	NIL						
	(c) Long-term [Sch.- F-1C(iii)]	000	NIL						
21.	Income from other sources [Sch.- F-1D]	000		1	9	2	5	7	3
22.	Deemed income under section 11 [F-4(iv)]	000		1	9	2	5	7	3
23.	Total [(18)+(19)+(20)+(21)+(22)]	000		1	9	2	5	7	3
24.	Less: Exempt income [Sch.-F3(ix)]	000		1	9	2	5	7	3
25.	Income chargeable under section 11(4) [Sch.-B(34)]	000							
26.	Total income [(23) - (24)+(25)]	000	NIL						
	In words								

(b) Statement of taxes on total income

27.	Net agricultural income [Sch.F-9]	000	NIL						
28.	Tax on total income [Sch.G-6]	000	NIL						
29.	Surcharge [Sch.G-7]	000	NIL						
30.	Education, including secondary and higher education cess [Sch.G-9]	000	NIL						
31.	Tax + Surcharge + Education Cess [Sch.G-10]	000	NIL						
32.	Tax deducted/ Collected at source [Sch.G-14B]	000	7	6	6	3			
33.	Advance tax paid [Sch.G-14A]	000	NIL						
34.	Self-assessment tax paid [Sch.G-14C]	000	-						
35.	Balance tax payable [(31) - (32) - (33) - (34)]	000							
36.	Interest payable under section 234A/ 234B/ 234C [Sch.G-11]	000							
37.	Tax and interest payable [Sch.G-16]	000							
38.	Refund due, if any [Sch.G-17]	000	7	6	6	3			

PART-C

Computation of fringe benefits and tax thereon (if applicable)

1.	Value of fringe benefits for first quarter	0000							
2.	Value of fringe benefits for second quarter	0000							
3.	Value of fringe benefits for third quarter	0000							
4.	Value of fringe benefits for fourth quarter	0000							
5.	Value of total fringe benefits (Sch.-M)	0000							

6.	Fringe benefit tax payable [30% of (5)]	0000	
7.	Surcharge on (6)	0000	
8.	Education cess, including secondary and higher education cess on [(6) + (7)]	0000	
9.	Total fringe benefit tax payable [(6) + (7) + (8)]	0000	
10.	Advance fringe benefit tax paid (Sch.-N)	0000	
11.	Balance tax payable [(9) - (10)]	0000	
12.	Interest under section 115WJ	0000	
13.	Interest under section 115WK	0000	
14.	Self-assessment tax paid (Sch.-O)	0000	
15.	Balance tax payable/ refundable [(11) + (12) + (13) - (14)]	0000	

Number of documents / statements attached

	Description	In figures	In words		Description	In figures	In words
a.	TDS Certificates (2) Two	3945 3718 7663	Seven thousand 1. Six hundred Sixty three		Applications for exercising options under section 11(1)		
b.	Audit report in Form No. 10B			g.	Form 10DB / 10DC		
c.	Audit report in Form No. 10BB			h.	Income / expenditure account and balance sheet	1	One
d.	Audit Report under section 44AB			i.	Others		
e.	Form No. 10 for exercising options under section 11(2)				1) Auditor's Report 2) Copy of Report 24 (A) under Rules 85 B with Election Commission of India 3) List of Persons contributing in excess of Rs. 20,000		

PARKASH KARAT VERIFICATION C.P. NAIR

I, PARKASH KARAT son/ daughter of VERIFICATION C.P. NAIR, holding permanent account number APAPK 9273M solemnly declare that to the best of my knowledge and belief, the information given in this return and the schedules, statements, etc., accompanying it is correct and complete and that the amount of total income/ fringe benefits and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income/ fringe benefits chargeable to income-tax for the previous year relevant to the assessment year 2009-10. 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: 29/09/09
Place: Delhi

K. Prakash
Name and Signature

SCHEDULE A. Income from house property

In case of more than one house property, compute the income from each property on a separate sheet (to be attached to the return) and mention the aggregate figure against item No. 16

1.	Number of sheets	000	(in case of more than one property)	Sheet No.	000
2.	Address of the property (Flat No./Door/House No., Premises, Road, Locality/ Village, Town/ District, State/ Union territory in that order)	<div style="border: 1px solid black; width: 100%; height: 100%; position: relative;"> <div style="position: absolute; top: 0; right: 0; width: 50px; height: 50px; border: 1px solid black; transform: rotate(45deg);"></div> </div>			
	Pin	<div style="border: 1px solid black; width: 100%; height: 100%; position: relative;"> <div style="position: absolute; top: 0; right: 0; width: 50px; height: 50px; border: 1px solid black; transform: rotate(45deg);"></div> </div>			
3.	State whether the above-mentioned property is				

☒ 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

5. Annual lettable value / Actual rent received or receivable (whichever is higher)

6. Less: Deduction claimed under section 23
 (a) Taxes actually paid to local authority
 (b) Unrealised rent
 (c)

7. Total of 6 above

8. Balance [(5) - (7)]

9. Less: Deductions claimed under section 24
 (a) 30% of Annual value
 (b) Interest on capital borrowed

10. Total of 9 above

11. Balance [(8) - (10)]

12. Unrealised rent received in the year under section 25A and / or 25AA

13. (a) Amount of arrears of rent received in the year under section 25B
 (b) Less: Deduction admissible under section 25B (30% of arrear rent received)

14. Income chargeable under section 25B [13(a) - 13(b)]

15. Balance [(11)+(12)+(14)]

16. Total of 15 (in case of more than one property, give total of all sheets)

17. Income chargeable under the head "Income from house property" (16)

SCHEDULE B: Profits and gains of business or profession
(I) General

1. Nature of business or profession: Manufacturing Trading
 Manufacturing-cum-trading Service Profession Others

2. Number of branches Attach list with full address(es)

3. Method of accounting Mercantile ☐ Cash ☐

4. Is there any change in method of accounting? Yes ☐ No ☐

5. If yes, state the change

6. Method of valuation of stock

7. 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)

14. Net profit or loss as per consolidated profit and loss account 000
15. Add: Adjustment on account of change in method of accounting and / or valuation of stock 000

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 (i)(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:

(a) Total turnover on account of such business

(b) Deemed profit at rate of 5% of turnover

(c) Add: Higher of the amounts mentioned in 16(i)(c) and 16(iv)(b)

17. Deduct - Amount of exempt income included in item 14, being:

(i) Share of income from firm(s) exempt under section 10(2A)

(ii) Share of income from AOP / BOI

(iii) Any other income exempt from tax (specify the section)

18. Is section 10A / 10B / 10C applicable?

If yes, have you opted out by filing declaration prescribed under section 10A(8) / 10B(8) / 10C(6)

If no, furnish the following information

Section	Year	Amount claimed deductible / not includible in total income

Deduct: Amount as per item 18 above

19. Add: Incomes specified in section 28(ii) to 28(vi), not included in item 14

20. Add: Deemed income not included in item 14 under sections 33AB, 33ABA, 35ABB, etc.

(i)	Section.....	Amount.....
(ii)	Section.....	Amount.....
(iii)	Section.....	Amount.....
(iv)	Section.....	Amount.....

Total

21. Deduct: Allowance under section 35A, 35AB, 35ABB, etc.

Section	Year No.	Installment	Amount debited in accounts	Amount allowable

Total

22. Add: Adjustment on account of profit includible under section 44B, 44BB and 44BBA

23. Add / deduct: Adjustments in accordance with sections 28 to 44DA, if any, necessary

Under section

Amount

Total

24. Add / deduct: Adjustment on account of current depreciation debited in books of account, and allowable as per the Act

25. Add / deduct: Adjustment on account of scientific research expenses under section

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**

1. Number of sheets 000 (in case of more than one asset only) 000
2. Particulars of asset transferred 000
3. Date of acquisition (DD-MM-YYYY) 00 - 00 - 0000
4. Date of Transfer (DD-MM-YYYY) 00 - 00 - 0000
5. Mode of transfer 000
6. Full value consideration accrued or received 000
7. Deductions under section 48
- (i) cost of acquisition 000
- (ii) cost of improvement 000
- (iii) expenditure on transfer 0000
8. Total of 7 above 000
9. Balance [(6) - (8)] 000
10. Exemption under section 11(1A) 000
11. Balance [(9) - (10)] [Please specify short-term under section 111A / others] 000
12. Total of 11 (in case of more than one short / long term asset, give 000)

total of all sheets)

13. Deemed short-term capital gain on depreciable assets (section 50)

000

14. Income chargeable under the head "Capital gains"

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)

000

SCHEDULE D. Income from other sources

1. Income other than from owning race horse(s):-

(a) Dividends

000 NIL

(b) Interest

000 57409516

(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

000

3. Deductions under section 57 -

(a) Depreciation

(b)

(c)

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)
1	Loss to be adjusted					
2	House Property					
3	Business (including speculation profit)					
4	Short-term capital gain					
5	Long-term capital gain					
6	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

B. As per books of account – Profits and gains of business or profession [Sch. B-33]

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

Total [(A) to (D)] i.e., Gross income

000

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

[illegible]

Nature of income	Section under which chargeable	Amount of income	Rate of Tax	Amount of Tax

[illegible]

SCHEDULE G. Statement of taxes on total income

1.	Tax on total income	
	(a) At special rates	000
	(b) At normal rates	000
	(c) At maximum marginal rate	000
	(d) Under section 115BBC	000
2.	Tax on total income [1(a)+1(b)+1(c)+1(d)]	000
3.	Tax payable under section 115JB [Sch. J-6]	000
4.	Higher of 2 and 3	000
5.	Credit under section 115JAA of tax paid in earlier years [Sch. JA-4]	000

SCHEDULE H. General Information

1. In case of change in address, please furnish new address (tick):

A. Residence ☐

or B. Office ☐

N.A

Flat Door Block No.

[illegible]

Name of Premises / Building / Village

[illegible]

Road / Street / Lane / Post Office

Area / Locality / Taluka / Sub-Division

[illegible]

Town / City / District

[illegible]

State / Union territory

[illegible]

Part:

P_{in}

2. Particulars of Bank Account (Mandatory in Refund cases)

Name of the Bank	MICR Code (9 digit)	Address of Bank Branch	Type of Account (Savings/ Current)	Account Number	ECS (Y/N)
PUNJAB & SIND	110023052	GATE MARKET	Savings	4811	

BANK
Income claimed exempt:

NEW DELHI -
110001

Nature of income	Amount (in Rs)	Reasons for claim

- 4 If claiming exemption under sub-clause (iiiad) or (iiiae) or (vi) or (via) of clause (23C) of section 10, state the amount of aggregate annual receipts

[illegible]

5. State the nature of charitable or religious or educational or philanthropic objects/ activities

- Are you assessed to wealth-tax?

Yes ☐

No

(If yes, the wealth tax return should be filed along with this return)

SCHEDULE I. Details of amounts accumulated / set apart within the meaning of section 11(2) in the last eleven years, viz., previous years relevant to the current assessment year and the ten preceding assessment years

Year of accumulation	Amount accumulated	Whether invested in accordance with the provisions of section 11(5)	Purpose of accumulation	Amounts applied during the year	Balance amount available for application	Amount deemed to be income within meaning of sub-section (3) of section 11

SCHEDULE J. Book Profits under section 115JB

1.	Net profit as shown in the profit and loss account for the relevant previous year – section 115JB(2)	000	
2.	Adjustments (if any) – vide the first and second proviso to section 115JB(2)	000	
3.	Adjustments – vide Explanation to section 115JB(2)	000	

Nature of item	Add	Deduct

4.	Total adjustments [(2) + (3)]	000	
5.	Balance book profit [(1) + (4)]	000	
6.	10% of the book profit	000	

SCHEDULE – JA: Tax credit under section 115JAA

Sl.No.	Item	Assessment Year 2008-09	Assessment Year 2009-10
(i)	(ii)	(iii)	(iv)
1.	Tax under section 115JB	0000	0000
2.	Tax under other provisions of the Act	0000	0000
3.	Excess tax under 115JB	0000	0000
		[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		0000
			[2(iv) – 1(iv)] if 2(iv) is more than 1(iv)
5.	Tax credit under section 115JAA, [Lower of 3(v) and 4(iv)]		0000

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

	Total			

Part C – Other investments as on the last day of the previous year(s)

Sl No	Name and address of the concern	Where the concern is a company, class of shares held	No. and nominal value of investment
1	2	3	4

SCHEDULE L. Statement of particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution

1. Name(s) of author(s) / founder(s) / and address(es), if alive
2. Date on which the trust was created or institution established or company incorporated
3. Name(s) of the person(s) who was / were trustee(s) / manager(s) during the previous year(s)
4. Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b)
5. 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

SCHEDULE LA (In case of a Political Party)

1. Whether books of account were maintained? Yes ☒ No ☐
2. Whether record of each voluntary contribution in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? Yes ☒ No ☐
3. Whether the accounts have been audited, Yes ☒ No ☐
- 25 - 09 - 2009

if yes date of audit

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 the 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"/>