Income Tax Return (ITR) Filing

An overview covering Belated return, Updated return & Defective Return

Agenda

- Section 139(1) of old Act – Applicability, Basic thresholds, Key amendments
- Key changes (ITR 1 to ITR 7)
- Section 139(9) – Defective return (also covering Sec. 263(7)
- Practical issues
- Section 139(8A) - Updated return - overview & timelines
- Knowledge Check

Applicability (AY 2026-27)

Assessee	Condition	Due Date for AY 2026-2
Company or Firm	**Mandatory** (no limits applicable)	**31 October 2026**
Individual / HUF / AOP / BOI	If total income exceeds Basic Exemption Limit (before deductions & exemptions)	**31 July 2026 (Non-Aud** **31 August 2026 (Busin Profession – Non-Audi** **31st October 2026 (Aud**
Political Parties & Trusts	If total income exceeds Basic Exemption Limit	
Persons with Foreign Assets or signing authority in Foreign Accounts (Only Residents)	**Mandatory (no limits applicable)**	
Persons meeting high-value transaction thresholds	**Mandatory in case of applicable transactions**	
****In case of transfer pricing applicability, the due date will be 30 November 2026***		
****Mandatory filing if Carry-forward of Loss in Business/Profession, Capital Loss***		

High-Value Triggers

#	Nature of Transaction	Value Threshold (in INR)	Trigger Source
1	Electricity Expenditure	>= 1 Lac	Section 139
2	Deposit into Current Account	> 1 crore (Aggregate)	Section 139
3	Foreign Travel Expenditure	> 2 Lacs	Section 139
4	Business Turnover	> 60 Lacs	Notification 37/2022 d 21/04/2022
5	Professional Turnover	>10 Lacs	
6	TDS / TCS	>=25,000 >=50,000 (Senior Citizen)	
7	Deposit into Savings Account	>= 50 Lacs (Aggregate)	

Specified Financial Transactions

Section 285BA r.w.r Rule 114E

#	Nature of Transaction	Value Threshold (in INR)	Source?
1	Cash deposit / Cash Withdrawal into / from Current Account	> 50 Lacs (Aggregate)	Bank
2	Cash deposit into Savings Account	> 10 Lacs (Aggregate)	Bank / Post office
3	Payment for Credit card	>= 10 Lacs >= 1 Lac (Cash)	Bank / Credit card comp
4	Time Deposits	>= 10 Lacs	Bank / Post office etc.
5	Purchase / Sale of Immovable Property	>= 30 Lacs	Local Sub-Registrar
6	Purchase foreign currency	>= 10 Lacs	AD / money changer etc
7	Expense in foreign currency	>= 10 Lacs	AD / money changer etc
Dividend, Interest, Sale/Purchase of securities & mutual funds also are reported under SFT			

Section 139(1) – Key Amendments by Finance Act 2026

Extended Revised Return Window – **31st December to 31st March of relevant AY**

Fees for revised returns **after 31st December Fee: ₹1,000 (income ≤ ₹5 lakh) | ₹5,000 (income > ₹5**

Encourages timely filing and early revision

Fees for Belated Return - ₹1,000 if total income does not exceed ₹5,00,000 | ₹5,000 in all other ca delayed filing **(Due date remains 31 December 2026 for AY 2026-27)**

234A Interest continues to apply

ITR-U (Updated Return) now available for **48 months from end of relevant assessment year (up fr months)**

What Changed in 2025 Act?

- Section 263 of Income Tax Act, 2025 replaces Section 139, 139D (e-return) & 194P (Specified seni the old Act
- Mandatory filers list — same broad categories as old Act but now companies, NRIs, trusts, high-va cases clearly enumerated in one place
- 263(4) Belated Return – Same as old Act
- 263(5) Revised Return – Same as old Act (as amended by FA 2026)
- 263(6) Updated Return – Same as old Act
- 263(7) Defective Return – Same as old Act (15-day window)
- Search/survey cases explicitly covered under Section 263 instead of a Proviso in old section

ITR Form Quick Reference – Who files what?

ITR Form	For Whom	Key Eligibility / Applicability Criteria	Due Da
ITR 1 (Sahaj)	Resident Individuals	Salary/Pension, up to 2 house properties, LTCG ≤ ₹1.25L u/s 112A, Total Income ≤ ₹50L	31-Jul-2
ITR 2	Individuals & HUF	Capital gains, foreign income, more than 2 house properties, director/unlisted shares	31-Jul-2
ITR 3	Individuals & HUF	Business/profession income (not presumptive), F&O/intraday trading, Partners in a Firm	31 Aug 31-Oct cases)
ITR 4 (Sugam)	Individuals, HUF & Firms	Presumptive income u/s 44AD, 44ADA, 44AE — turnover limits apply	31-Jul-2
ITR 5	Firms, LLPs, AOPs	Partnership firms, LLPs, AOPs, BOIs, cooperative societies	31-Oct-
ITR 6	Companies	All companies except those claiming exemption u/s 11 (charitable etc.)	31-Oct-
ITR 7	Special Entities	Trusts, political parties, research associations, universities u/s 139(4A)–(4D)	31-Oct-

Key Changes – ITR 1

Particulars	Change
Income from House Property	Eligible for 2 house properties. Only 1 was allowed earlier
Long Term Capital Gains (112A)	Dual Rate reporting is no longer there. Exempt LTCG upto 1.2 be mentioned
Unrealised Rent field	New field: "Amount of rent which cannot be realised" added accurate rental income reporting.
Tenant Disclosure	Name, PAN/Aadhaar/TAN of tenant now required
Section 80GGC	Political donation — party name and party PAN now mandat disclosure.
Section 234I Fees	Separate field for late revised return fee (post Dec 31st) unde Act 2026. (This is across all ITRs)

Key Changes – ITR 2 & 3

ITR 2

Particulars	Change
Capital Gains reporting	Dual rates removed. In line with uniform rates brought in by Act 2024
Section 80C granular disclosure	Detailed breakup of Section 80C components (PPF, EPS along PRAN, LIC, ELSS, tuition etc.) now required
Schedule AL	Mandatory if income exceeds INR 1 crore (up from INR 50 La

ITR 3

Particulars	Change
F&O Separate Schedule	Separate dedicated section for reporting F&O (Futures & Opt Intraday trading income/loss in Trading Account
Cash Transaction Slabs	Upgraded from Yes/No to slab-based reporting: "Up to 5%" c than 5%" of total receipts/payments in cash
MSME Interest Disallowance	New field for interest paid to MSMEs disallowed u/s 43B(h) i not within 45 days — Schedule OI

Key Changes – ITR 4

Particulars	Change
Two House properties	Now covers up to 2 house properties — same expansion as I
Bank Balance & Investments	New mandatory disclosure: bank balances and investments (held during the year
Unrealised Rent Field	Same as ITR 1
Tenant details	Same as ITR 1
80GGC disclosure	Political party donation — party name and amount now requ

Key Changes – ITR 5 & 6

ITR 5

Particulars	Change
MSME Interest Disallowance	New field for interest paid to MSMEs disallowed u/s 43B(h) if not within 45 days — Schedule OI
Section 194T	New field – TDS on partner payments
Dual Address/Contact	Secondary address, mobile, and email fields added for all sig partners

ITR 6

Particulars	Change
Schedule BBS Removed	Buyback taxation shift: buyback now treated as dividend in h shareholders

Key Changes – ITR 7

Particulars	Change
Value of Investment	“Nominal value" replaced by "Total value of investment" for investments in entities where interested persons have substa interest.
Political Party Disclosures	Disclosure of authority to whom report is submitted (e.g. ECI election commission?)

Defective Return - Section 139(9) / Sectio 263(7)

Defective Return - incomplete, inconsistent, or filed in incorrect form – It will be treated as INVALID if not rectified within intimation.

Wrong ITR	Incomplete Financial Statements	TDS / Income Mismatch	Tax Not Paid / Underpaid	Proce Com
• **Salaried person with capital gains filing ITR-1** • Business income in ITR-2 • **Director/unlisted shares in ITR-1**	• **Balance sheet / P&L missing in ITR-3, 5, 6** • Quantitative details absent for manufacturers • **Tax audit report not filed before ITR**	• **TDS claimed but income not reflected** • TCS credit without corresponding income.	• Tax payable > ₹1 on self-assessment but not paid • Incorrect computation of tax before filing	• ITR filed verificat • Missing required income • **Claim o credit w 67**

Knowledge Check

Question 1: An Individual having salary income and also claiming Interest on housing loan (self-occu
addition, he also owns another house and is receiving rental income. Which ITR is applicable?

Question 2: What is the due-date to file ITR for a partner in firm not subject to Tax Audit and Transf

Question 3: An Individual has sold a residential house, which ITR is applicable to him?

Question 4: Which ITR to file if an Individual has Income subject to presumptive taxation and also h
residential house?

Question 5: Which ITR form must a foreign company file in India, and what is the filing deadline?

Practical Issues

Issue 1 – Foreign Income, Taxes and Assets reporting

Person has assets outside India such as immovable property, bank accounts, investments, or has income from foreign sources

ITR 1 and ITR 4 strictly **NOT APPLICABLE**

Schedule FSI, S TR and Schedul filled.

chedule FSI Details of Income from outside India and tax relief (available only in case of resident)

Sl.	Country Code (dropdown to be provided in the e-filing utility)	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	Salary					
			ii	House Property					
			iii	Capital Gains					
			iv	Other sources					
				Total					

Schedule TR Summary of tax relief claimed for taxes paid outside India (available only in

1	Summary of Tax relief claimed			
	Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	T (to in
	(a)	(b)	(c)	
		Total		
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) *(Part of total of 1(d))*			
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) *(Part of total of 1(d))*			
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below			
	a	Amount of tax refunded	b	As tax

Issue 1 – Foreign Income, Taxes and Assets reporting

<u>Key Points to note:</u>

a) Form 67 is mandatory to claim tax credit

b) Specify the provision under which tax relief is being claimed (Section 90, Section 90 91)

c) Details in Schedule FSI and Schedule TR and Form 67 should correlate

d) Ensure appropriate coverage where Calendar Year is followed by foreign jurisdictio

e) Incomes in Schedule FSI should also be reported respective heads of income or Sch wherever applicable

Schedule FA

Applicable to Residents (only ROR)

All details of foreign assets

Beneficial ow also cove

Signing authority of any accounts also covered

Currency conversion (SBI TT BR) as on date of income, investment or closing rate

Schedule AL a filled simulta

Non-compliance with Schedule FA

- Black-money Act, 2015 can be invoked. Penalty upto Rs. 10 Lacs per Assessment year
- Undisclosed Income / assets may attract Section 115BBE (60% tax + 25% Surcharge + 4% Cess)
- Penalty will be 100% of tax. Prosecution also applicable in case of wilful evasion
- Any misses can be addressed via Revised Return, Updated Return within timelines

Foreign Assets of Small Taxpayers - Disclosure Scheme, 2026

- One time window to declare Foreign Shares, ESOPs / RSUs, overseas bank accounts, mutual funds, real estate, Dividend from assets which were acquired when person was non-resident. **6-month timeline yet to start from the date of notification by C**

#	Category A	Category B
Scope	Foreign income or assets never taxed and never reported	Income taxed but asset not reported Asset purchased with foreign income but not reported
Threshold	<= INR 1 crore	<= INR 5 crores
Tax / Fee payable	30% tax + additional 30% = 60% of asset value / income	Flat fee of INR 1 Lac
Benefit granted	No penalty or prosecution	No penalty or prosecution

Issue 2 – Income vs. TDS mismatch in AY

Form 71 introduced via Finance Act, 2023

Governed by provisions of Section 155(20) of old Act

Income offered to tax in current year and TDS is reflected in subsequent year

Commo
accrua
accou

To be filed within 2 years from end of FY in which TDS is deducted

Form 71 can be filed only for incomes which are covered in ITRs filed

AO is supposed to verify Form 71 and grant TDS credit in the income year

Issue 2 – Income vs. TDS mismatch in AY

[1][FORM NO. 71

[See rule 134]

[e-Form]

Application under sub-section (20) of section 155 for credit of tax deduction at source (TDS)

(1)	Name of the person furnishing the application	:
(2)	PAN and Aadhaar number (if available) of the person furnishing the application	:
(3)	Name of the person in respect of which the application is being furnished (if different from (1)) (See note 1)	:
(4)	PAN of the person in respect of which the application is being furnished (if different from (2)) (See note 1)	:
(5)	Whether the deductee is resident or non-resident?	:
(6a)	Address of the person furnishing the application	:
(6b)	PIN/ Zip Code of the person furnishing the application	:
(7)	E-mail Id	:
(8)	Mobile Number	:
(9)	Relevant Assessment Year referred to in sub-section (20) of section 155 (see Note 2)	:
(10)	Subsequent financial year referred to in sub-section (20) of section 155	:
(11)	Date on which return of income for relevant assessment year was furnished (dd/mm/yyyy)	:
(12)	Details with reference to Relevant Assessment Year referred to in (9)	:

TABLE

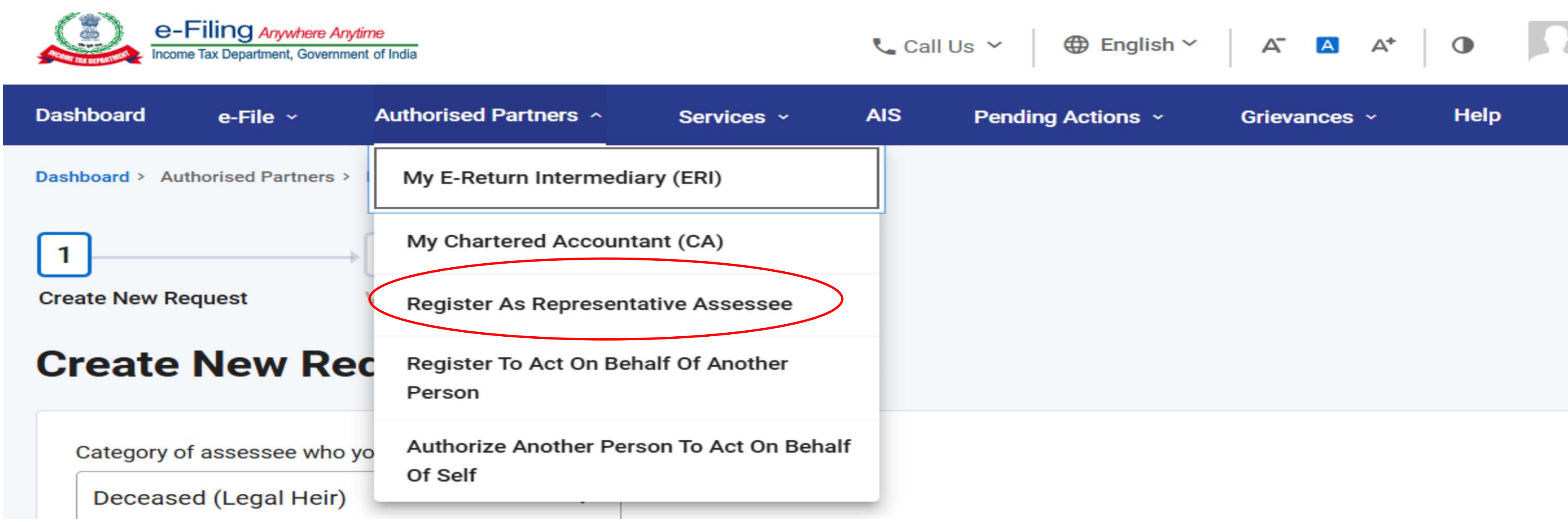
S. No.	Total income/ deemed total income / loss of assessee returned in the relevant assessment year (See Note 3)	Amount of Specified income* included in return of income (See Note 4)	Nature of specified income (See Note 4)	Rate at which the specified income was subject to tax
(1)	(2)	(3)	(4)	(5)
Total				

Rate at which tax deducted	Date of payment of tax deducted to the Central Government (dd/mm/ yyyy)	Section of Income-tax Act 1961 under which tax deducted	Amount of tax out of (6) claimed for relevant assessment year	Name o deducto
(8)	(9)	(10)	(11)	(12)
Total				

*Specified income means any income referred to in sub-section (20) of section 1
return of income of relevant assessment year and tax on such income is deducted at
Central Government in accordance with the provisions of Chapter XVII-B in a subs

Issue 3 – Representative Assessee (In case of deceased)

- Section 163 of old Act governs this aspect (Section 303 in New Act)
- This facility to be availed in case Taxpayer is deceased (among other cases such as Minors, Lunatics, Non-residents, Trusts
- New request to be raised from efiling account of proposed representative
- Documents such as Copy of PAN, Death Certificate, Legal heir certificate etc. to be attached
- Once request is accepted, compliance to be completed.



Issue 4 – Merger / Amalgamation

- Section 170A covers the cases of Return filing compliance in event of business reorganization (merger, dem
- Applicable when Court order received after Section 139 due date.
- ITR-A modified return to be filed within <u>6 months from end of the month</u> in which court order received.
- What happens if Assessment Proceedings are completed before ITR A (e.g. 143(1) received) - Section 170A
- What happens to pending Assessment Proceedings – Section 170A (2) Clause (b)

Practical Issues

- Whether Tax Audit Report to be refiled? – Form 3CB-3CD (before end of AY)
- Whether Form 3CEB to be refiled? (before end of AY)
- What happens to TDS/ TCS credits?

Issue 5 – Interaction between ITR & Tax Audit Report (TAR)

Nature of Adjustment	Clause in ITR	Clause in TAR
ICDS Adjustments	Schedule ICDS Sl No. 3a & 3b in Part A-OI (Autofill)	Clause 13(e)

hedule ICDS Effect of Income Computation Disclosure Standards on profit

Sl. No.	ICDS	Increase in Profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
(1)	(2)	(3)	(4)	(5)
I	Accounting Policies			
II	Valuation of Inventories *(other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)*			
III	Construction Contracts			
IV	Revenue Recognition			
V	Tangible Fixed Assets			
VI	Changes in Foreign Exchange Rates			
VII	Government Grants			
VIII	Securities *(other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)*			
IX	Borrowing Costs			
X	Provisions, Contingent Liabilities and Contingent Assets			
XI	**Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)**			

section 145(2).

(*e*) If answer to (*d*) above is in the affirmative, give details of such adjustments:

		Increase in profit (Rs.)
ICDS I	Accounting Policies	
ICDS II	Valuation of Inventories	
ICDS III	Construction Contracts	
ICDS IV	Revenue Recognition	
ICDS V	Tangible Fixed Assets	
ICDS VI	Changes in Foreign Exchange Rates	
ICDS VII	Governments Grants	
ICDS VIII	Securities	
ICDS IX	Borrowing Costs	

Issue 5 – Interaction between ITR & Tax Audit Report (TAR)

Nature of Adjustment	Clause in ITR	Clause in TAR
Contribution to approved Gratuity Fund (Section 36(1)(v))	Clause 6(g) in in Part A-OI	Clause 20(b)

- **Only Disallowance to be reported here i.e. difference between sum received from employees vs. actual am**
- **This clause is applicable only when an assessee has approved gratuity fund under an irrevocable trust**

20. (*a*) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(*ii*)]

(*b*) Details of contributions received from employees for various funds as referred to in section 36(1)(*va*):

Serial number	*Nature of fund*	*Sum received from employees*	*Due date for payment*	*The actual amount paid*	*The actual date of payment to the concerned authorities*

	in section 80CCD *[36(1)(iva)]*	
i	Amount of contributions to an approved gratuity fund *[36(1)(v)]*	

- **Section 40A(7) disallowance applicable only in case of absence of gratuity fund / unapproved gratuity func**

Issue 5 – Interaction between ITR & Tax Audit Report (TAR)

- **Common areas where reconciliation mismatches occur:**

Nature of Adjustment	Clause in ITR	Clause in TAR
Depreciation	Schedule DPM/DOA	Clause 17
Method of Valuation of Stock	Schedule BP	Clause 16
Amounts debited to P&L but inadmissible	Schedule BP	Clause 21
Payments covered under Section 43B	Schedule BP / OI	Clause 26
TDS / TCS non-compliances	Schedule BP / OI	Clause 34

Issue 6 – Concept of Deemed Resident

- Section 6 of Old Act (also new Act) brings in concept of 'Deemed Resident'
- An Individual
  - Who is Citizen of India, or person of Indian origin
  - Comes on a visit to India
  - Has total income from Indian sources >INR 15 Lacs during the previous year
- The 60 days threshold (along with 365 days cumulatively in preceding 4 years) will be read as **120 days** (along with 365 days preceding 4 years) as mentioned in Section 6(1)
- Sub-Section 1A says – *"Notwithstanding anything contained in clause (1), an individual, being a citizen of India, having total income from foreign sources,* ***exceeding fifteen lakh rupees*** *during the previous year shall be* ***deemed to be resident in India he is not liable to tax in any other country or territory by reason of his domicile or residence*** *or any other criteria of similar*
- NRIs residing in UAE, Qatar, Oman, few other European Island nations may be impacted by above.
- Such Individuals end up being "Resident Not Ordinarily Resident (RNOR) thereby attracting taxes on all incomes except for w ***outside India"***

Key Impact for certain NRIs – Capital Gains exemption in DTAA??

Issue 6 – Concept of Deemed Resident

Residential Status in India *

Non Resident

Conditions for Residential Status (Applicable for Individual only)

You were a non-resident during the previous year

i. Please specify the jurisdiction(s) of residence during the previous year -

1. Jurisdiction(s) of residence *

971-UNITED ARAB EMIRATES

Taxpayer Identification Number(s) *

Do you want to add more breakup values ?

+ Add Another

ii. In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -

Total period of stay in India during the previous year (in days)	50
Total period of stay in India during the 4 preceding years (in days)	124

Issue 7 – Impact on GST records in ITR and TAR

- Details of CGST, SGST, IGST & UTGST to be separately shown in ITR at multiple places:
  - Part A – Trading Account – Goods / Services sold
  - Part A – Trading Account – Goods / Services Purchased
  - Part A – P&L – Rates & Taxes Paid / Payable (debited to P&L)
  - Part A – Other Information – Amount of Credit Outstanding in the books

C	Duties, taxes and cess received or receivable in or supplied	
	i	Union Excise duties
	ii	Service tax
	iii	VAT/ Sales tax
	iv	Central Goods & Service Tax (CGST)
	v	State Goods & Services Tax (SGST)
	vi	Integrated Goods & Services Tax (IGST)
	vii	Union Territory Goods & Services Tax (UTGS
	viii	Any other duty, tax and cess

- Annual Value of outward supplies GSTIN wise to be filled in Schedule GST (discrepancy in turnover, if any likely to come up a

Schedule GST	INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)
NOTE ▶	Please furnish the information above for each GSTIN No. separately		

Tax Audit Report

44. Break-up of total expenditure of entities registered or not registered under the GST:

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Issue 8 – Foreign Company compliance – points to note

- Form 10F online filing mandatory if special rates (treaty rates) applicable
- Ensure incomes reported under respective heads with ‘special rates’ to appear in Schedule SI (Special Inco
- Ensure Form 3CEB compliance (mirror report) in case of Related Party Transactions
- Form 29B if MAT provisions applicable

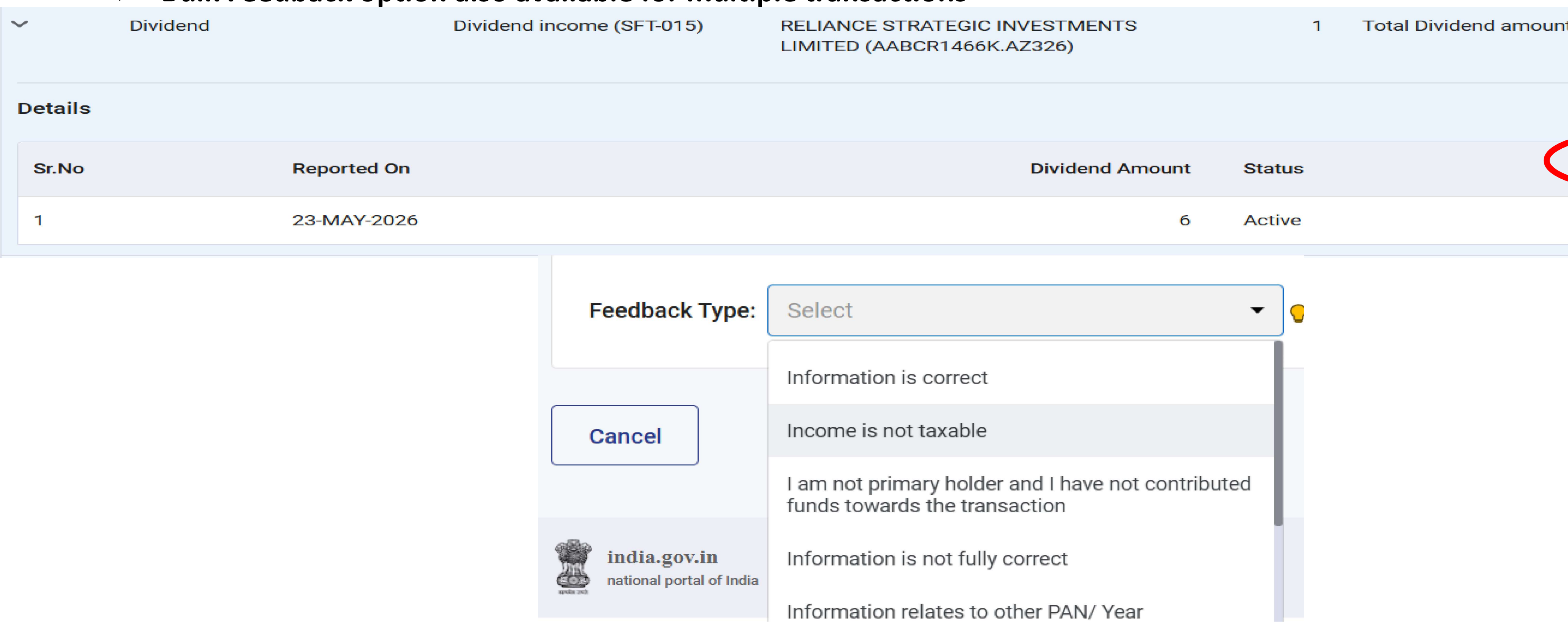
Schedule SI Income chargeable to tax at special rates

SPECIAL RATE

Sl No	Section/Description	☑	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	☐	20	*(part of 5vi of Schedule BFLA)*	
2	115AD (STCG for FIIs on securities where STT not paid)	☐	30	*(part of 5vii of Schedule BFLA)*	
3	112(1) (LTCG on listed securities/ units)	☐	12.5	*(part of 5x of Schedule BFLA*	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities or other than Listed Debentures)	☐	12.5	*(part of 5x of Schedule BFLA)*	
5	115AB (LTCG for non-resident on units referred in section 115AB)	☐	12.5	*(part of 5x of Schedule BFLA)*	
6	115AC (LTCG for non-resident on bonds/GDR)	☐	12.5	*(part of 5x of Schedule BFLA)*	
7	115AD (LTCG for FII on securities)	☐	12.5	*(part of 5x of Schedule BFLA)*	
8	112 (LTCG on others)	☐	12.5	*(part of 5x of Schedule BFLA)*	
9	112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso	☐	12.5	*(part of 5x of Schedule BFLA)*	
10	STCG chargeable at special rates in India as per DTAA	☐		*(part of 5ix of Schedule BFLA)*	
11	LTCG Chargeable at special rates in India as per DTAA	☐		*(part of 5xi of Schedule BFLA)*	
12	115B (Profits and gains of life insurance business)	☐	12.5	*(5iii of Schedule BFLA)*	
13a	115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)	☐	10	*(part of 2cx of Schedule OS)*	
13b	115AC (Income by way of Dividend received by non-resident on GDR purchased in foreign currency)	☐	10	*(part of 2cxi of Schedule OS)*	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	*(2a of Schedule OS)*	
15	115BBJ (Winnings from online games)	☐	30	*(2ab of Schedule OS)*	

Issue 9 – Feedback on AIS Information

- Feedback can be submitted for any information reported in AIS
- Feedback submitted will be verified with source and once source accepts, the modified amount will appea
- Bulk Feedback option also available for multiple transactions



Knowledge Check

Question 1: When a NIL withholding certificate is issued for a foreign company, is ITR compliance st

Question 2: Can Tax Audit Report be filed after ITR is filed?

Question 3: Can Form 3CEB be filed after ITR if filed?