

Required Documents for Filing Income Tax Return
(Non-Audit Cases) for FY 2023-24
Period: 01-04-2023 to 31-03-2024

Basic Information:

- PAN
- Income Tax Portal Password (if available)
- Aadhar
- Mobile Number
- Email Address
- Bank Statements
- Loan Statements

For Salaried Employees:

- Form 16
- Payslips (if Form 16 is unavailable)
- Alternative Documentation (if both Form 16 and Payslips are unavailable):
- Bank Statement showing salary received
- Employer's certificate stating salary
- Self-estimated salary calculation
- Details of Arrear Salary (if any, for relief calculation)

For House Property Owners:

- Property Address
- Rent Received (during the year)
- Home Loan Documentation:
- Loan Statement or Interest Certificate from Bank/NBFC
- Property Tax Receipt (if paid)

For Business Income:

Books of Accounts Maintained:

- Copy of Balance Sheet
- Copy of Profit & Loss Statement

Books of Accounts Not Maintained:

- Details of Sales during the year
- Balances of Debtors, Creditors, Stock, and Cash

GST Registered Businesses: Total sales details as per GST returns

**For Sale of Immovable Property
(Land, Building, etc.):**

- Purchase and Sale Registry Copy
- Details of Sale Expenses

**For Sale of Financial Assets
(Shares, Bonds, Mutual Funds, etc.):**

- Gain/Loss Report from Broker (Share wise with entry and exit dates)
- Annual Holding Statement

For Sale of Bitcoins:

- Details of Each Sale and Purchase

**For Sale of Other Capital Assets
(Gold, Jewellery, etc.):**

- Sale Details and Purchase Cost

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For Other Income:

- Savings Bank Interest
- Fixed Deposit Interest
- Dividends
- Agricultural Income
- Commission
- Other Interest Income
- Any Other Income (not mentioned above)

For Tax-Saving Investments or Expenses:

- Life Insurance Premium (self and spouse)
- Children's School Fees
- Home Loan Repayment
- Tax-Saving Fixed Deposits (with 5 year lock-in period)
- Public Provident Fund (PPF) Investments
- National Pension System (NPS) Investments
- Sukanya Samriddhi Scheme Investments
- National Savings Certificate (NSC) Investments
- Disability Deduction
- Mediclaim Premium/Medical Expenses (via bank)
- Interest Paid on Education Loan
- Donations Eligible for 80G
- Rent Receipts (if not receiving HRA)
- Electric Vehicle Loan Interest

Important Dates:

Due Date for Filing Return: 31 July 2024

Late Fees:

- Income up to ₹500,000: ₹1,000
- Income above ₹500,000: ₹5,000

Please ensure all relevant documents are collected and organized to facilitate an accurate and timely filing process.