

# TAXATION OF INDIVIDUALS (AY 2022-23) & Return filing

**CA Lavish Chwla**  
(ACA, M.Com)

## Tax Slab

Income Tax slab for AY 2022-23 (New Slab)					
General Public (Under 60 Yrs Age)		Senior Citizens ( 60 -80 Yrs. age)		Very Senior Citizens( More than 80 Yrs Age)	
Income tax Slab	Rate of Tax	Income tax Slab	Rate of Tax	Income tax Slab	Rate of Tax
Upto Rs. 2.5 Lakhs	Nil	Upto Rs. 3 Lakhs	Nil	Upto Rs. 5 Lakhs	Nil
Rs. 2.5- 5 Lakhs	5%	Rs. 3- 5 Lakhs	5%	Rs. 5-7.5 Lakhs	10%
Rs. 5-7.5 Lakhs	10%	Rs. 5-7.5 Lakhs	10%	Rs. 7.5-10 Lakhs	15%
Rs. 7.5-10 Lakhs	15%	Rs. 7.5-10 Lakhs	15%	Rs. 10-12.5 Lakhs	20%
Rs. 10-12.5 Lakhs	20%	Rs. 10-12.5 Lakhs	20%	Rs. 12.5-15 Lakhs	25%
Rs. 12.5-15 Lakhs	25%	Rs. 12.5-15 Lakhs	25%	Above Rs. 10 Lakhs	30%
Above Rs. 10 Lakhs	30%	Above Rs. 10 Lakhs	30%		

☐ No Benefit of any deduction under Sec. 80C and 80 D.

## Tax Slab

Income Tax slab for AY 2022-23 (Old Slab)					
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Income tax Slab	Rate of Tax	Income tax Slab	Rate of Tax	Income tax Slab	Rate of Tax
Upto Rs. 2.5 Lakhs	Nil	Upto Rs. 3 Lakhs	Nil	Upto Rs. 5 Lakhs	Nil
Rs. 2.5- 5 Lakhs	5%	Rs. 3- 5 Lakhs	5%	Rs. 5- 10 Lakhs	20%
Rs. 5-10 Lakhs	20%	Rs. 5-10 Lakhs	20%	Above Rs. 10 Lakhs	30%
Above Rs. 10 Lakhs	30%	Above Rs. 10 Lakhs	30%		

- ☐ **Education Cess 4%**
- ☐ **Surcharge of 10% on Rs. 50 Lakhs to Rs. 1 crore + Income earners**
- ☐ **Surcharge of 15% on Rs. 1 to 2 crore + income earners**
- ☐ **Surcharge of 25% on Rs. 2 to 5 crore + income earners**
- ☐ **Surcharge of 37% on More then Rs. 5 crore + income earners**
- ☐ **Tax credit of Rs. 12,500/- for income upto Rs. 5 Lakhs u/s 87A**
- ☐ **Standard deduction of Rs. 50,000/-for Salaried and Pensioners**
- ☐ **There are no separate slab for male & Female**

# HEADS OF INCOME

1. Income from **Salary**.
2. Income from **House property**.
3. Income from **Business / Profession**
4. Income from **Capital Gains**.
5. Income from **Other Sources**.



## Important Terms

- ❖ **Assessee**
- ❖ **Assessment Year (A.Y. 2022-23)**
- ❖ **Previous Year (F.Y. 2021-22)**
- ❖ **Residential Status**
- ❖ **Gross Total Income**
- ❖ **Deductions**
- ❖ **Total Income**

## Important Terms

**Definition of 'Assessee'** – Section 2(7) of Income Tax.

As per S. 2(7) of the Income Tax Act, 1961, unless the context otherwise requires, the term “**assessee**” means a person by whom any tax or any other sum of money is payable under this Act, and includes

- Person in respect of whom any proceedings under this Act has been taken for assessment of his income
- Deemed assessee under provisions of this Act
- Any person deemed to be an assessee in default under any provisions of this Act

### **Assessment Year (A.Y. 2022-23):**

Assessment year means the period starting from April 1 and ending on March 31 of the next year.

### **Previous Year (F.Y. 2021-22)**

The financial year immediately preceding the assessment year

## Important Terms

### **Residential Status of Individual:**

- **Resident**–World income is taxable in India
- **Non Resident(NRI)**–Only income arising or accruing in India is taxable in India
- **Resident but Not Ordinarily Resident**–Income accruing or arising outside India may also be taxable in India

**Resident:** On basis of stay in India computed separately every year

If satisfies any of the below condition:

1. He is in India for a period of **182 days** or more in the FY

OR

2. He is in India for **60 days** or more during that FY and has been in India for **365 days** or more during 4 previous years immediately preceding the relevant Financial Year.

### **ROR or RNOR ?**

*He will be a ROR if he meets both of the following conditions:*

- 1. Has been a resident of India in at least 2 out of 10 years immediately previous years and*
- 2. Has stayed in India for at least 730 days in 7 immediately preceding years*

*Therefore, if any individual fails to satisfy even one of the above conditions, he would be an RNOR.*

## Important Terms

❖ **Gross Total Income**

❖ **Deductions**

❖ **Total Income**



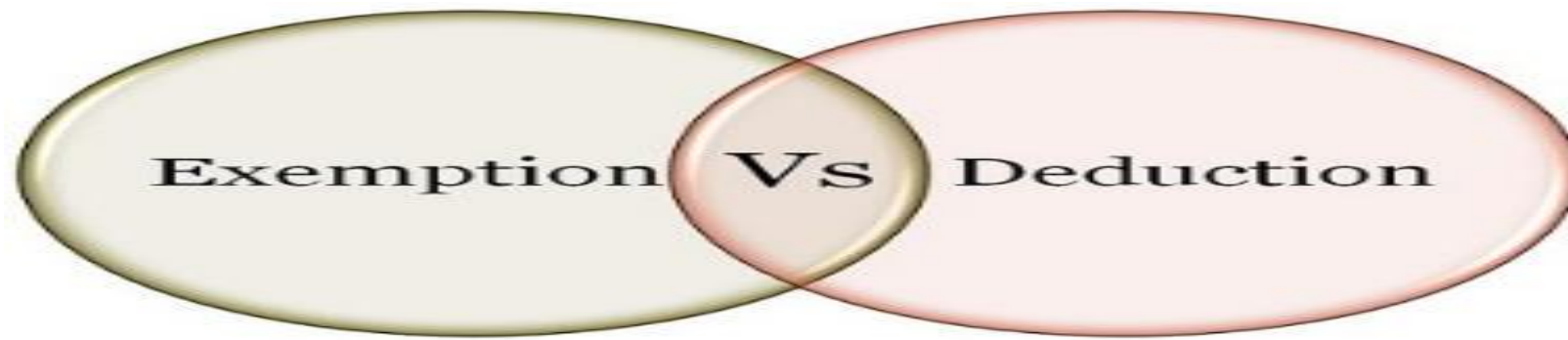
# INCOME FROM SALARY

**❑ Salary includes- Salary, Perquisite & Profit in lieu of Salary**  
**Salary:**

- (i) wages;
- (ii) any annuity or pension;
- (iii) any gratuity;
- (iv) any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages;
- (v) any advance of salary;
- (va) any payment received by an employee in respect of any period of leave not availed of by him;
- (vi) the annual accretion to the balance at the credit of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under rule 6 of Part A of the Fourth Schedule;
- (vii) the aggregate of all sums that are comprised in the transferred balance as referred to in sub-rule (2) of rule 11 of Part A of the Fourth Schedule of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under sub-rule (4) thereof; and
- (viii) the contribution made by the Central Government or any other employer in the previous year, to the account of an employee under a pension scheme referred to in section 80CCD;

# Income from Salary

Particulars	Amount
Basic Salary	—
Add:	—
1. Fees, Commission and Bonus	—
2. Allowances	—
3. Perquisites	—
4. Retirement Benefits	—
5. Fees, Commission and Bonus	—
<b>Gross Salary</b>	—
Less: Deductions from Salary	—
1. Entertainment Allowance u/s 16	—
2. Professional Tax u/s 16	—
<b>Net Salary</b>	—



### What is the difference between Exemption and deduction?

- ✓ If an income is exempt from tax, then it is not included in the computation of income. However, the deduction is given from income chargeable to tax.

Exempt income will never exceed the amount of income. However, the deduct may be less than or equal to or more than the amount of income.

- ✓ Exemption : Section 10 deals with exemptions
- ✓ Deduction: Section 80 C to 80 U deals with deduction

## Deduction U/s (16)

There are basically two deduction

- 1.) Entertainment Allowance [Section 16(ii)] **-(Government Employees)**
- 2.) Professional Tax [Section 16(iii)]

# Income from House Property

Particulars	Amount (Rs.)
<u>Gross Annual Value</u>	xxx
Less: Municipal taxes	(xxx)
Net Annual Value	xxx
Less: Deductions u/s 24 Standard deduction	(xxx)
Deduction on interest paid	(xxx)
Taxable income from house property	

- Deductions:***
1. Standard Deduction u/s 24@30% of Annual Value
  2. Interest paid on home loan( Max Rs. 200,000/-)
  3. Loan Principle payment u/s 80C
  4. Deduction for fist time home buyer u/s 80EE

# Income from Other Sources

## 1.) **Income:**

- Dividend
- Interest- From Savings, Term deposit, income tax refund, other
- Income of winnings from lotteries, crossword puzzles etc., excluding income from owning race horses
- Income from the activity of owning and maintaining race horses

# Income from Other Sources - DEDUCTIONS

## **Deduction on Interest Income Under Section 80TTA**

For a residential individual (age of 60 years or less) or HUF, interest earned upto Rs 10,000 in a financial year is exempt from tax. The deduction is allowed on interest income earned from:

- savings account with a bank;
- savings account with a co-operative society carrying on the business of banking; or
- savings account with a post office

**Senior citizens are not entitled to benefits under section 80TTA.**

## **❖ Interest income in case of Fixed Deposit (PAN)**

### **Tax on Fixed Deposits**

Senior citizens, with effect from 1 April 2018, will enjoy an income tax exemption up to Rs. 50,000/- on the interest income they receive from fixed deposits with banks, post offices etc. under Section 80TTB.

# Income from Other Sources - DEDUCTIONS

## Exempt Income

The PPF and EPF amount you withdraw after maturity is exempt from tax and must be declared as exempt income from income from other sources.

Note that: The EPF is only tax exempt **after five years** of continuous service.

## Family Pension

If you are collecting pension on behalf of someone who is deceased, then you must show this income under income from other sources. There is a deduction of Rs 15,000 or one-third of the family pension received whichever is lower from the Family Pension Income. This will be added to the taxpayer's income and tax must be paid at the tax rate that is applicable.

## Taxation of Winnings from Lottery, Game Shows, Puzzles

If you receive money from winning the lottery, Online/TV game shows etc., it will be taxable under the head Income from other Sources. The income will be taxable at **the flat rate of 30%** which after adding cess will amount to 30.9%



# Deductions under Chapter VI-A

## Section 80C

- ☐ Maximum Limit- Rs.1,50,000/-
- ☐ You can save tax on salary income from this section alone
- ☐ Different Investment in this section includes
  - ✓ Life Insurance premium (Paid by an individual, spouse, and child. In the case of HUF, on the life of any member of HUF).
  - ✓ EPF-Employee contribution can be claimed for deduction.
  - ✓ Public Provident Fund (Paid by an individual, spouse, and child. In the case of HUF, on the life of any member of HUF).
  - ✓ National Savings Certificate (NSC).
  - ✓ Sukanya Samriddhi Account
  - ✓ ELSS or Tax Saving Mutual Funds
  - ✓ Senior Citizen Savings Scheme
  - ✓ 5-Years Post Office or Bank Deposits.
  - ✓ Tuition fee of kids.
  - ✓ Principal payment towards home loan.
  - ✓ Stamp duty and registration cost of the house.

# Deductions under Chapter VI-A

## Section 80CCC

Deduction under Sec.80CCC is available only for individuals. Contribution to an annuity plan of the LIC of India or any other insurer for receiving the pension. Do remember that the amount should be paid or deposited out of income chargeable to tax.

**Note:- this is also the part of the combined limit of Rs.1.5 lakh available under Sec.80C Sec.80CCC, and Sec.80CCD(1)**

## **Deductions under Chapter VI-A**

### **NPS Tax Benefit-Section 80CCD(1B)**

- ❑ This is the additional tax benefit of up to Rs.50,000 eligible for income tax deduction and was introduced in the Budget 2015, One can avail the benefit of this Sect.80CCD (1B) from FY 2015-16.
- ❑ Both self-employed and employees are eligible for availing this deduction.
- ❑ This is over and above Sec.80CCD (1).

# Deductions under Chapter VI-A

## Section 80D

Deduction under this section is available if you satisfy the following conditions.

- The taxpayer should be an individual (resident, NRI or Foreign Citizen) or HUF.
- Payment should be made out of income chargeable to tax.
- Payment should be in NON-CASH mode (for [preventive health check up](#), you can pay either through cash or non-cash mode).

### Changes from Budget 2018-

1. In Budget 2018, the maximum tax deduction limit for senior citizens under Sec.80D is raised to Rs.50,000. The earlier limit was Rs.30,000.
2. In case of single premium health insurance policies having a cover of **more than one year**, it is proposed that the deduction shall be allowed **on a proportionate basis for the number of years** for which health insurance cover is provided, subject to the specified monetary limit.

# Deductions under Chapter VI-A

## Section 80E

- ❑ If the loan is taken by an individual for any study in India or outside India, then they can claim the deduction.
- ❑ The interest part of the loan on such education loan can be claimed for deduction for pursuing individual's own education or for the education of his relatives (Spouse, children or any student for whom the individual is legal guardian).
- ❑ The entire interest is deductible in the year in which the individual starts to pay interest on the loan and subsequent 7 years or until interest is paid in full (i.e for total 8 years).

**NOTE:-**Interest should be paid out of the income of chargeable to tax.

# Deductions under Chapter VI-A

## Section 80G

- ❑ Donations to certain approved funds, trusts, charitable institutions/donations for renovation or repairs of notified temples, etc can be claimed as a deduction under this section.
- ❑ This deduction can only be claimed when the contribution **made by cheque or draft or in cash**. In-kind contributions like food material, clothes, medicines etc. do not qualify for deduction under this section.
- ❑ The donations made to any Political party can be claimed under section 80GGC.

From **FY 2017-18**, the limit of deduction under section 80G / 80GGC for donations made in cash is **reduced from current Rs 10,000 to Rs 2,000 only**.

# Deductions under Chapter VI-A

## Section 80GG

- ❖ This section only applies to those who have not availed HRA in their salary or not claiming the deduction on their rent in any of the other sections of income

Conditions:

- Applicable to Individual or HUF.
- Tax Payer may be either salaried or a self-employed. However, must not be getting HRA.
- Tax Payer himself or spouse/Minor Child/HUF of which he is a member should not own any accommodation at a place where he is doing a job or business
- If Tax Payer owns a house at a place other than the place noted above, then the concession in respect of self-occupied property is not claimed by him [Under Section 23 (2) (a) or 23 (4) (a)].
- Tax Payer has to file a declaration in Form No.10BA regarding the expenditure incurred by him towards the payment of rent.

# Deductions under Chapter VI-A

## Section 80GG

### How much amount of deduction one can avail under Sec. 80GG?

If the all five conditions are satisfied, the amount deductible under Section 80GG is **LEAST OF THE FOLLOWING**.

- Rs.5, 000 per month;
- 25% of total income of taxpayer for the year; or
- Rent Paid less 10% of total income (Rent Paid-10% of Total Income).



## Rebate under Section 87A

❖ The tax rebate of Rs.12,500 for individuals with **income of up to Rs 5 Lakh** has been proposed.

To avail this benefit, there are certain conditions and they are as below.

- The taxpayer must be a resident individual.
- Your Total Income (Less Deductions from 80C to 80U) is equal to or less than Rs.5,00,000.
- The rebate is the 100% of income tax on such income or Rs.12,500 (whichever is less).

## ITR Filing Procedures- Sec 139

Section 139 consists of various subsections which deals with different types of Income tax returns. These subsections are as follows:

### **Section 139(1) – Mandatory and Voluntary Returns**

Section 139(1) deals with the mandatory and voluntary filing of income tax returns by the taxpayer:

#### **Mandatory Return**

The following taxpayers are required to file a mandatory income tax return are listed below:

Any private, public, foreign, domestic company.

Any Limited Liability Partnership (LLP) and unlimited liability partnership.

Any total individual income is exceeding the exemption limit.

## ITR Filing- Sec 139

### Voluntary Return

If the filing of income tax return is not mandatory for an individual, then the income tax filed by that individual will be termed as a voluntary return. Voluntary returns are also considered as valid returns of income tax.

Note: Under Section 139(1c), certain people are exempt from filing income tax. If these classes of people fulfil the prescribed conditions, the central government is empowered to grant them tax exemption.

## ITR Filing- Sec 139

### **Section 139(3) – Filing Income Tax Return in Case of Loss**

Section 139(3) deal with tax returns in case of loss incurred in a company or firm.

If losses are incurred in any income under the head “Profits and Gains of Business and Profession” or the head “Capital Gains”, then income tax return must be filed before the due date mentioned under section 139(1). The following heads mentioned below will not be affected by the delayed filing of income tax return:

Any loss occurred under the heads of “House and residential property”.

Any loss occurred by the unabsorbed property as mentioned under section 139(3).

## ITR Filing- Sec 139

### **Section 139(4) – Late Filing Income Tax Return**

Section 139(4) deals with late filing of income tax return. Its provisions have been described below:

The taxpayer can file late income tax returns before end of the Assessment year or completion of Assessment u/s 144.

The tax payer with late filing of income tax returns may incur a fee of Rs 5,000 as specified under Section 234F upto Dec and Rs 10,000 after Dec'19 ( maximum Rs. 10,000 for total Income below Rs. 5.00 lakh).

However, no penalty shall be levied on returns that were not required to be mandatorily filed as per Section 139(1).

## ITR Filing- Sec 139

### **Section 139(5) – Revised Return**

Section 139(5) deals with revised income tax return in case of any mistakes while filing the original income tax returns. The following are its provisions:

If the original or initial income tax return was filed by the assessee or entity as per Section 139(1) , he/she can file a revised income tax return before end of the Assessment year of relevance or prior to the completion or conclusion of assessment, depending on which takes place sooner.

A late income tax return cannot be revised. However, any loss return that was filed within the prescribed due date as mentioned in Section 139(1) can be revised.

## **ITR Filing- Sec 139**

### **Section 139(4a) – Income Tax Return of Charitable and Religious Trust**

Any individual whose income received from the property occupied by a public charity or religious trust and claims tax exemptions under Section 11 and Section 12 of the Income Tax Act are compulsorily required to file their tax returns, provided that the sum of the income collected prior to the provisions under section 11 and Section 12 is beyond the basic limit allowed for exemption.

## **ITR Filing- Sec 139**

### **Section 139(4B) – Return of Income of a Political Party**

Any political party will be required to mandatory file its tax returns provided that the sum of the income collected by the party is beyond the basic limit allowed for exemption without taking into consideration any benefits mentioned under section 13A.



## **ITR Filing- Sec 139**

### **Due Dates for Filing Return**

Section 139 contains various sub-sections that deal with different kinds of returns filed by different individuals related to late payments and mistakes. Hence, the due dates for filing their income tax returns are prescribed below:

#### **July 31<sup>st</sup>**

Any individuals who do not need an audit to be conducted for their books of account are required to file income tax returns by July 31, of every assessment year. This includes the following individuals are specified below:

A person or employee who is paid with a wage.

Any self-employed individual.

Any consultant or freelancer.

## ITR Filing- Sec 139

### **September 30th**

All individuals who require an audit for their books of account must file their tax returns on September 30th of each assessment year.

The following individuals might come under this category:

A business entity.

A self-employed person or professional.

A working partner employed with a firm or a consultant who requires to have an audit performed on his accounting book.

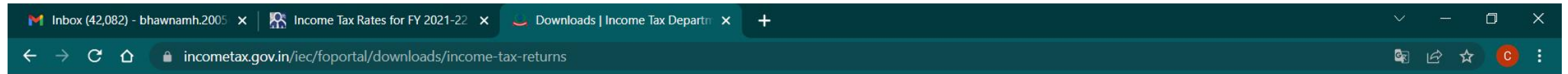
# Income Tax E-Filing ( ITR-1)

Total ITRs are – ITR 1 to ITR 7

## ITR-1

- i. Earlier ITR-1 was applicable for both Residents, Residents Not ordinarily resident (RNOR) and also Non-residents. Now, this form has been made applicable only for resident individuals
- ii. The condition of the individual having income from salaries, one house property, other income and having total income up to Rs 50 lakhs continues
- iii. There is a requirement to furnish a break-up of salary. Until now, these details would appear only in Form 16 and the requirement to disclose them in the return had never arisen
- iv. There is also a requirement to furnish a break up of Income under House Property which was earlier mandatory only for ITR -2 and other forms

# ITR FORMS



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DSC Management Utility

## Common Offline Utility (ITR 1 to ITR 4)

Common Offline Utility for filing Income-tax Returns ITR 1, ITR 2, ITR 3 and ITR 4 for the AY 2021-22

Utility (102.6 MB)

Date of Utility release 03-Mar-2022

Utility for MAC (121.2 MB)

Date of MAC Utility release 03-Mar-2022

## Common Offline Utility (ITR 5 to ITR 7)

ITR 1

ITR 2

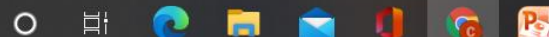
ITR 3

ITR 4

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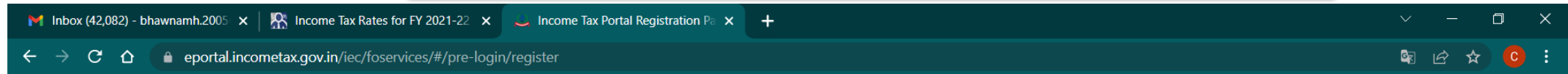


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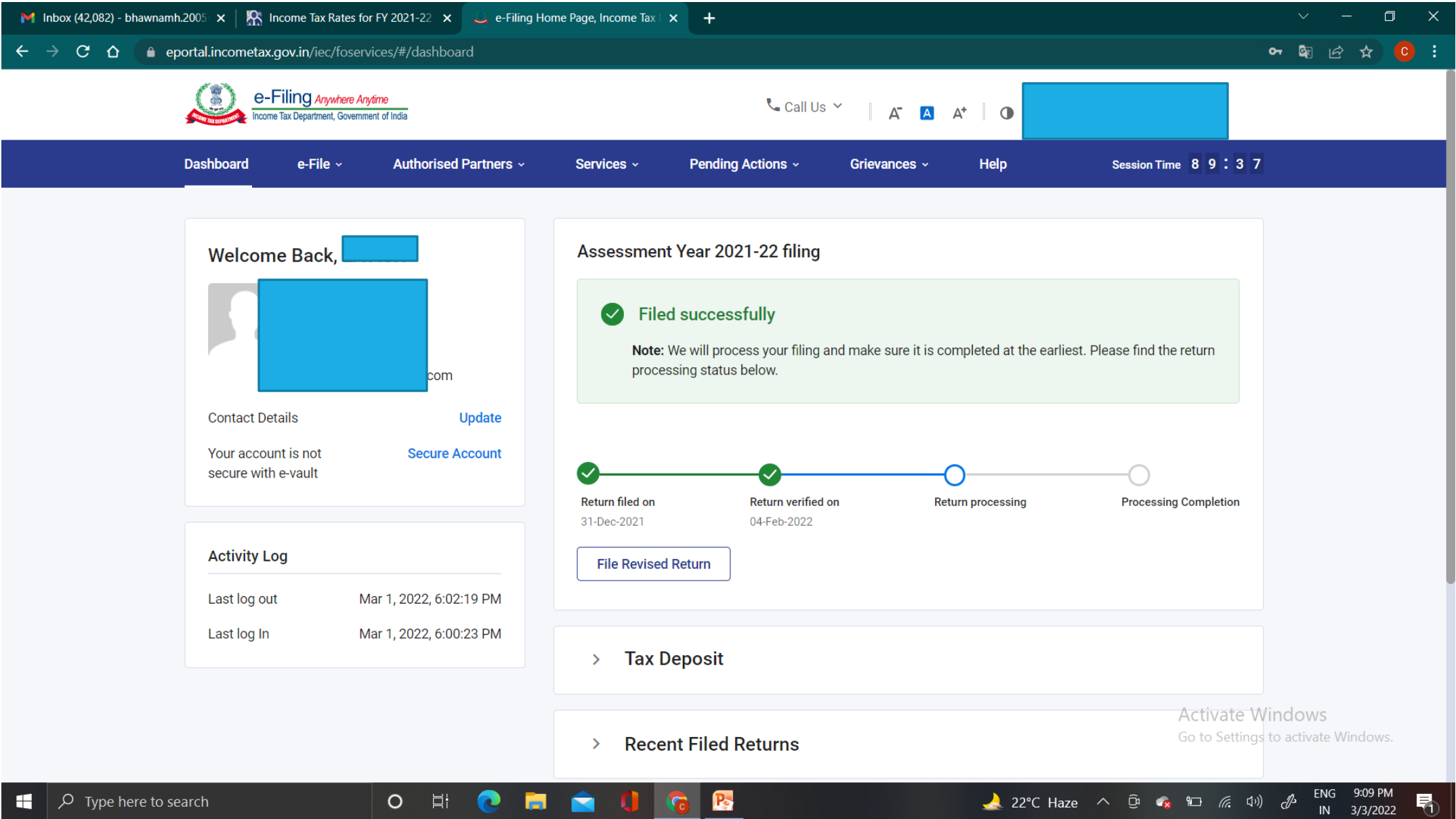


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## Income Tax E-Filing ( ITR-1)



# Income Tax E-Filing ( ITR-1)

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Dashboard > e-File > Income Tax Return > File Income Tax Return

## Income Tax Return (ITR)

\* Indicates mandatory fields

Select Assessment year \*

2021-22 (Current A.Y.)

Select Mode of Filing \*

☒ Online (Recommended) ☐ Offline

Note: The user can select type of ITR applicable Later

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## Income Tax Returns

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	<b>Gross Total Income</b> Includes your income from business, profession, salary, house property, income from other sources such as bank interest, etc.	₹ 338 Provide your confirmation
	<b>Total Deductions</b> Includes tax saving deductions or payment towards life insurance, medical premium, pension funds, provident fund, etc.	₹ 0 Provide your confirmation
	<b>Tax Paid</b> Includes details of taxes deducted and paid by deductors e.g. employer. Also includes taxes paid by you e.g. advance tax, self assessment tax.	₹ 3,123 Provide your confirmation
	<b>Total Tax Liability</b> Includes computation of tax you owe to the Government based on your income and deductions	₹ 0 Provide your confirmation


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## Verify your income source details

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Please verify your income sources as collected from various sources and proceed.

### Income from Salary

[Edit](#)

i. Gross Salary	₹ 5,00,000
ii. Less : Exempt Allowances ⓘ	(-) ₹ 0
iii. Net Salary (i - ii)	₹ 5,00,000
iv. Deductions u/s 16	(-) ₹ 50,000
v. Income Chargeable under the head 'Salaries' (iii - iv)	₹ 4,50,000

### Income from House Property

Income from only one house property can be shown in this ITR


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# Income Tax E-Filing ( ITR-1)

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portal.incometax.gov.in/iec/foreservices/#/foreturns-ay21/fy\_itr1/tax\_liabilities\_2021/verify\_tax\_liability\_details

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Income Tax Department, Government of India


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## Computation of Tax

<b>i. Tax Payable on Total Income</b> Your income is taxable in the slab of 5% <a href="#">Show Calculation &gt;</a>	₹ 10,017
<b>ii. Rebate u/s 87A</b>	₹ 10,017
<b>iii. Tax Payable after Rebate</b>	₹ 0
<b>iv. Health and Education Cess at 4%</b> <a href="#">Show Calculation &gt;</a>	₹ 0
<b>v. Total Tax &amp; Cess</b>	₹ 0
<b>vi. Relief u/s 89</b> Relief when salary, gratuity, etc. is paid in arrears or in advance <a href="#">Fill Form 10E to claim relief</a>	₹ <input type="text" value="0"/>

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# Income Tax E-Filing ( ITR-1)






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You are done! Click Proceed...

	<b>Personal Information</b> <span>✓ Confirmed</span> Includes your Aadhaar, PAN, Contact and Bank details	
	<b>Gross Total Income</b> <span>✓ Confirmed</span> Includes your income from business, profession, salary, house property, income from other sources such as bank interest, etc.	<b>₹ 4,50,338</b> Modify if required >
	<b>Total Deductions</b> <span>✓ Confirmed</span> Includes tax saving deductions or payment towards life insurance, medical premium, pension funds, provident fund, etc.	<b>₹ 0</b> Modify if required >
	<b>Tax Paid</b> <span>✓ Confirmed</span> Includes details of taxes deducted and paid by deductors e.g. employer. Also includes taxes paid by you e.g. advance tax, self assessment tax	<b>₹ 3,123</b> Modify if required >
	<b>Total Tax Liability</b> <span>✓ Confirmed</span> Includes computation of tax you owe to the Government based on your income and deductions	<b>₹ 0</b> Modify if required >


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# Income Tax E-Filing ( ITR-1)

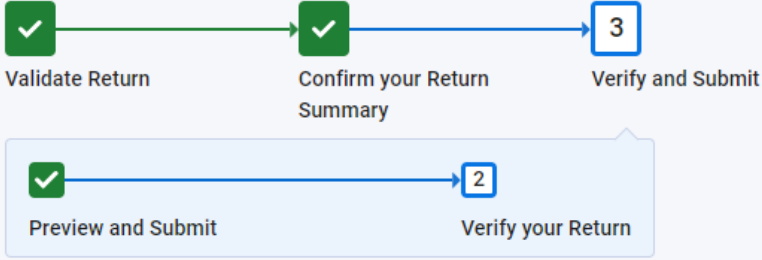
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eportal.incometax.gov.in/iec/foreservices/#/foreturns-ay21/fy\_itr1/other\_pages\_itr1\_2021/Error\_list


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[Dashboard](#) > [Filing Returns for A.Y. 2021-22](#) > [ITR-1](#) > [Validate Your Pre-filled Data](#) > [Preview & Submit Your Return](#) > [Rectify Errors](#)



## ITR 1

 **Validation Successful!**  
No errors were found.

[< Preview Return](#) [Download JSON](#) [Proceed to Verification >](#)


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# FORM 10E

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Dashboard > Income-tax Forms

## File Income Tax Forms

Persons with Business/  
Professional Income

**Persons without Business/  
Professional Income**

Persons not dependent on any Source of Income  
(Source of Income not relevant)

**Tax Exemptions and Reliefs (Form 10E)**  
Form for furnishing particulars of income under section 192(2A) for the year ending 31st March,20<..... >for claiming relief u/s 89 by a Government servant or an employee in a company, co-operative society, local authority, university, institution, association or body

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# THANK YOU!

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**CA Lavish Chawla**  
**Kota, Rajasthan**  
**M. No.- 7737794424**