



What is the ITR 4 Sugam Form?

ITR stands for Income Tax Return and ITR 4 Sugam Form is for the taxpayers who are filing return under the presumptive income scheme in Section 44AD, Section 44ADA and Section 44AE of the Income Tax (IT) Act. If the turnover of the aforementioned business becomes more than Rs 2 crores then the taxpayer can't file ITR-4

Who can File the ITR 4 Sugam Form?

ITR 4 Sugam form can be filed by the individuals / HUFs / partnership firm (other than LLP) being a resident if :-

- Total income does not exceed Rs. 50 lakh.
- Assessee having business and profession income under section 44AD, 44AE or ADA or or having interest income, family pension etc.
- Having agricultural income upto Rs 5,000/-
- Have single House property.

It must be noted that the freelancers involved in the above-mentioned profession can also choose this scheme only if their gross receipts are not more than Rs 50 lakhs.

Who can't File the ITR 4 Form for AY 2020-21?

A person whose income from salary or house property or other sources is more than Rs 50 lakh cannot file ITR 4 Form for AY 2020-21. A person who is a director in a company or has invested in the unlisted equity shares or has any brought forward/ carry forward loss under house property income cannot file the ITR 4 for AY 2020-21.

What are the Major Changes Made in ITR 4 Sugam Form for AY 2020-21?

- In Part A, 'Nature of employment' section has been deleted.
- In Part A, passport details field has been added.
- In part A "Are you filing return of income under Seventh proviso to section 139(1) (Not applicable in case of Firm) – (Tick) Yes/ No. If yes, please furnish following information Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No) Amount (Rs) (If Yes) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person Amount (Rs) (If Yes) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No) Amount (Rs) (If Yes) has been added
- In part A "whether you are partner or not in a firm" has been inserted.



- In Part A Details of partner in the firm (applicable in case of firm) has been inserted.
- Under salary head details of employer is required to be filed in part B.
- Under house property field of “Amount of rent which cannot be realized” has been added.
- In other sources head” Deduction u/s. 57(iv) [in case of interest received u/s. 56(2)(viii)]” has been added.
- In schedule BP” Changes in table of Gross Turnover or Gross Receipts relatable to presumptive income u/s. 44AE has been inserted.”
- Column of Deduction u/s 80CCGhas been deleted now.
- Column of Deduction u/s 80EEA, 80EEB has been inserted.
- Schedule 80G has been deleted.
- Financial particulars of the business has been deleted.
- PARTICULARS OF CASH AND BANK TRANSACTIONS RELATING TO PRESUMPTIVE BUSINESS

Due Date for Filing ITR 4 Sugam Form for AY 2020-21

- All the non-audit cases have to file ITR 4 on or before 31st July of each year mandatorily.

Guide to File Income Tax Return (ITR) 4 Sugam Online:

PART A: General Information



FORM

ITR-4
SUGAM

INDIAN INCOME TAX RETURN

[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh, one house property (single ownership), having income from business and profession which is computed under sections 44AD, 44ADA or 44AE or Interest Income, Family pension etc. and agricultural income upto Rs.5 thousand]
[Not for an individual who is either Director in a company or has invested in unlisted equity shares or has any brought forward / carry forward loss under the head 'Income from House Property']
(Please refer instructions for eligibility)

Assessment Year

2020 - 21

PART A GENERAL INFORMATION

(A1) First Name		(A2) Middle Name		(A3) Last Name		(A4) Permanent Account Number	
(A5) Date of Birth/Formation (DD/MM/YYYY)						(A6) Flat/Door/Block No.	
(A7) Name of Premises/ Building/ Village				(A8) Road/Street/Post Office		(A9) Area/locality	
(A10) Town/City/District			(A11) State		(A12) Country		(A13) Pin code/Zip code
(A14) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)						(A15) Status	
						Individual <input type="checkbox"/> HUF <input type="checkbox"/>	
						Firm (other than LLP) <input type="checkbox"/>	
(A16) Residential/Office Phone Number with STD code/ Mobile No.1				(A17) Mobile No. 2		(A18) Email Address-1 (self)	
						Email Address -2	
(A19) Do you have a valid Indian Passport		Yes/ No (dropdown to be provided)		If Yes, provide the passport Number			
(A20) Filed u/s (Tick) [Please see instruction]-		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- after condonation of delay					
Or Filed in response to notice u/s		<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153C					
(A21) Are you filing return of income under Seventh proviso to section 139(1) (Not applicable in case of Firm) – (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No							
If yes, please furnish following information							
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)						Amount (Rs) (If Yes)	
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person						Amount (Rs) (If Yes)	
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)						Amount (Rs) (If Yes)	



(A21) Are you filing return of income under Seventh proviso to section 139(1) (Not applicable in case of Firm) – (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information							
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)						Amount (Rs) (If Yes)	
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person						Amount (Rs) (If Yes)	
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)						Amount (Rs) (If Yes)	
(A22) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)						/ /	
(A23) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number & Date of such Notice or Order						/ /	
(A24) Details of a representative assessee, if applicable							
(1) Name of the representative							
(2) Capacity of the representative							
(3) Address of the representative							
(4) Permanent Account Number (PAN)/ Aadhaar of the representative							
(A25) Whether you are Partner in a firm? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information							
S. No.		Name of Firm			PAN		
(i)							
(A26) Particulars of persons who were partners in the firm (Applicable in case of Firm)							
S. No.	Name and Address	Percentage of share	PAN	Aadhaar Number / Enrolment Id (if eligible for Aadhaar)	Rate of Interest on Capital	Remuneration paid/ payable	
(i)							

Part B: Gross Total Income



PART B GROSS TOTAL INCOME				Whole- Rupee(₹) only	
B1 Details of Employer: TAN of Employer (mandatory if tax is deducted), Name of employer, Nature of Employer, Address of Employer, Town/City, State, PIN/ ZIP Code (If TAN is provided name and address will be pre-filled)				Enter Employer details here	
i Gross Salary				i	
SALARY/ PENSION	a	Salary as per section 17(1)	ia		
	b	Value of perquisites as per section 17(2)	ib		
	c	Profit in lieu of salary as per section 17(3)	ic		
	(Add multiple rows for Gross Salary in case of more than one employer)				
	Total Gross Salary (from all employers)				
	ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (Ensure that it is included in Total Gross Salary in (ii) above)	ii		
	iii Net Salary (i – ii)			iii	
	iv	Deductions u/s 16 (iva + ivb+ivc)	iv		
	a	Standard deduction u/s 16(ia)	iva		
	b	Entertainment allowance u/s 16(ii)	ivb		
c	Professional tax u/s 16(iii)	ivc			
v Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Fill "Sch TDS1" if applicable)			B1		
B2 Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/> Address of property; Town/City; State; PIN Code/ ZIP Code				Enter Tenant details here If Let out, Name and PAN or Aadhaar of Tenant, if available	
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value	i		
	ii	The amount of rent which cannot be realized	ii		
	iii	Tax paid to local authorities	iii		
	iv Total (ii+iii)			iv	
	v	Annual Value (i – iv) (nil, if self-occupied etc. as per section 23(2) of the Act)	v		
	vi	30% of Annual Value	vi		
	vii	Interest payable on borrowed capital	vii		
	viii	Total (vi + vii)	viii		
	ix	Arrears/Unrealized Rent received during the year Less 30%	ix		
	x Income chargeable under the head 'House Property' (v- viii + ix) (If loss, put the figure in negative)			B2 ()	
B3 Income from business or profession (enter value from E9 of schedule BP)				B3	
B4 Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income) NOTE- Fill "Sch TDS2" if applicable.					
Less: Deduction u/s 57(ia) (in case of family pension only)					
Less: Deduction u/s. 57(iv) [in case of interest received u/s. 56(2)(viii)]				B4	
B5 Gross Total Income (B1+B2+B3+B4)				B5()	

Part C: Deductions and Taxable Total Income

PART C-DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for limits on Amount of Deductions as per Income-tax Act)							
(schedules to be provided by e-filing)							
C1	80C		C2	80CCC		C3	80CCD (1)
C4	80CCD(1B)		C5	80CCD(2)		C6	80D (Details to be filled in drop down to be provided in e-filing utility)
C7	80DD (Details to be filled in drop down to be provided in e-filing utility)		C8	80ddb (Details to be filled in drop down to be provided in e-filing utility)		C9	80E
C10	80EE		C11	80EEA		C12	80EEB
C13	80G (Details to be filled in drop down to be provided in e-filing utility)		C14	80GG (Details to be filled in drop down to be provided in e-filing utility)		C15	80GGC
C16	80TTA		C17	80TTB		C18	80U
C19 Total deductions (Add items C1 to C18)							C19
C20 Taxable Total Income (B5 - C19)							C20



Part D: Tax Computations and Tax Status

PART D – TAX COMPUTATIONS AND TAX STATUS				
D1	Tax payable on total income (C20)			D1
D2	Rebate on 87A			D2
D3	Tax payable after Rebate (D1-D2)			D3
D4	Health and Education Cess @ 4% on (D3)			D4
D5	Total Tax, and Cess (D3+D4)			D5
D6	Relief u/s 89			D6
D7	Balance Tax after Relief (D5 – D6)			D7
D8	Total Interest u/s 234A			D8
D9	Total Interest u/s 234B			D9
D10	Total Interest u/s 234C			D10
D11	Fee u/s 234F			D11
D12	Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)			D12
D13	Total Advance Tax Paid			D13
D14	Total Self-Assessment Tax Paid			D14
D15	Total TDS Claimed (total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2)			D15
D16	Total TCS Collected (total of column 5 of Schedule-TCS)			D16
D17	Total Taxes Paid (D13 + D14 + D15 +D16)			D17
D18	Amount payable (D12 – D17, If D12 > D17)			D18
D19	Refund (D17 – D12, If D17 > D12)			D19
D20	Exempt income: For reporting purpose (NOTE – If Agricultural income exceeds Rs.5,000/-, other ITR, as applicable, has to be filed) (Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)			D20
D21	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)			
	Sl.	IFS Code of the Bank	Name of the Bank	Account Number [tick account(s) <input type="checkbox"/> for refund]
	i			
	ii			

Schedule BP: Details of Income From Business or Profession Computation of Presumptive Business Income Under Section 44AD

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION				
COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD				
S. No.	Name of Business	Business code	Description	
(i)				
E1	Gross Turnover or Gross Receipts			
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date		E1a
	b	Any other mode		E1b
E2	Presumptive Income under section 44AD			
	a	6% of E1a or the amount claimed to have been earned, whichever is higher		E2a
	b	8% of E1b or the amount claimed to have been earned, whichever is higher		E2b
	c	Total (a + b)		E2c
NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under section 44AB & other ITR, as applicable, has to be filed				

Computation of Presumptive Income From Goods Carriages Under Section 44AE



COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE								
S. No.	Name of Business			Business code		Description		
(i)								
E5	Gross Turnover or Gross Receipts relating to presumptive income u/s. 44AE						E5	
	<u>Registration No. of goods carriage owned by the assessee</u>	<u>Gross Vehicle Weight of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned</u>	<u>Presumptive Income per month for the good carriage (Computed @ Rs.1000 per ton per month in case Gross Vehicle Weight of goods carriage exceeds 12MT, or else @ Rs.7500 per month)</u>	<u>Total Presumptive Income in respect of the Good Carriage (3*4)</u>	<u>Income claimed to have been actually earned in respect of goods carriage</u>	<u>Presumptive income u/s 44AE Higher of (5) or (6)</u>	
(i)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
(a)								
(b)								
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)								
E6	Presumptive Income from Goods Carriage under section 44AE [total of column (7)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed						E6	
E7	Salary and interest paid to the partners, if any NOTE – This is to be filled up only by firms						E7	
E8	Presumptive Income u/s 44AE (E6-E7)						E8	
E9	Income chargeable under Business or Profession (E2c+E4+E8)						E9	

Information Regarding Turnover/gross Receipt Reported for GST

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST			
Note – Please furnish the information below for each GSTIN No. separately			
F1	GSTIN No(s).	F1	
F2	Annual value of outward supplies as per the GST returns filed	F2	

Particulars of Cash and Bank Transactions Relating to Presumptive Business

PARTICULARS OF CASH AND BANK TRANSACTIONS RELATING TO PRESUMPTIVE BUSINESS			
	Description	Cash	Bank (aggregate amount of all the bank accounts)
G1	Opening Balance		
G2	Receipts during the previous year (drop down to be provided in e-filing utility)		
G3	Payments / Withdrawals during the previous year (drop down to be provided in e-filing utility)		
G4	Closing Balance		
NOTE ► Mandatory to fill for all cases where 44AD, 44ADA and 44AE is applicable or books of account not required to be maintained			

Schedule IT: Details of Advance Tax and Self Assessment Tax Payments

**SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS**

	BSR Code	Date of Deposit (DD/MM/YYYY)	Challan No.	Tax paid
	Col (1)	Col (2)	Col (3)	Col (4)
R1				
R2				
R3				
NOTE ► Enter the totals of Advance tax and Self-Assessment tax in D13 & D14				

Schedule TCS: Details of Tax Collected at Source [As per Form 27D issued by the**Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]**

Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
i					
ii					
NOTE ► Please enter total of column (5) of Schedule-TCS in D16					

Collector(s)]

Collector(s)]

Schedule TDS1: Details of Tax Deducted at Source From Salary [as Per Form 16 Issued by Employer(S)]**SCHEDULE TDS1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]**

	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				
NOTE ► Enter the total of column 4 of Schedule-TDS1 and column 6 of Schedule TDS2 in D15				

Schedule TDS2: Details of Tax Deducted at Source on Income Other Than Salary**[as Per Form 16 an Issued or Form 16c Furnished by Deductor(S)]**



SCHEDULE TDS2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY [As per Form 16 A issued or Form 16C furnished by Deductor(s)]

Sl. No.	TAN of the Deductor/ PAN of Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding receipt is being offered for tax this year)	Corresponding receipt offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								

NOTE ► Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15

Verification

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as _____ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number _____. (Please see instruction)

Place:

Date :

Signature here →

FOR OFFICE USE ONLY

STAMP RECEIPT NO.
HERE

SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
Amount to be paid to TRP		