

Issues in New ITR Forms

JBNSC – 09.08.2015

CA Manish Dedhia

manish@jmta.co.in

9930883146

Statistic on E-Return Filing



e-Filing *Anywhere Anytime*

Income Tax Department, Government of India

हिन्दी हिन्दी में [A-](#) [A](#) [A+](#) Skip to main content

[About Us](#)

[Feedback](#)

[Contact Us](#)

[Help](#)

Search



[Login](#) | [Register](#)

[Home](#) | [I Am](#) | [Services](#) | [Downloads](#) | [News & Updates](#)

Quick Link

- [Tax Calculator](#)
- [Apply Online - PAN/TAN](#)
- [E-Pay Tax](#)
- [View Form 26AS \(Tax Credit\)](#)

e-Filing Statistics

Quick Highlights of e-Filing

ITR Wise receipt of e>Returns- July,2015

S.No.	Form	FY 2013-14 (From 01/04/2013 to 31/03/2014)	FY 2014-15 (From 01/04/2014 to 31/03/2015)	FY 2015-16 (From 01/04/2015 to 31/07/2015)
1	ITR-1	10676604	13010682	3863505
2	ITR-2	3213262	3614874	319241
3	ITR-2A	0	0	153892
4	ITR-3	721831	769081	37523
5	ITR-4S	4250709	5450081	1097336
6	ITR-4	9035055	9343539	653563
7	ITR-5	960120	1065650	44773
8	ITR-6	713736	752070	28327
9	ITR-7	110477	168017	21077
Grand Total		29681794	34173994	6219237

Issues in New ITR Forms

- As per Notification No. 41/2015 dated 15.04.2015
- Notified Income Tax Return ITR 1, ITR 2, ITR 4S:
- Faced criticism and hence were put on hold on 18.04.2015
- Further by Press release dt. 31.05.2015 cleared amendments to already notified ITR and introduction of ITR 2A
- Finally by notification no. 49/2015 dt. 22.06.2015 notified ITR 1, ITR 2A, ITR 2, ITR 4S by amending the rules
- Notification 61/2015 dt. 29.07.2015 notified ITR 3, ITR 4, ITR 5, ITR 6, ITR 7

Due date for Return Filing

Due date for return filing for F.Y. 2014 – 15 A. Y. 2015 – 16

Type	Due Date
Assessee Required to get their accounts audited u/s 44AB and Also for Transfer Pricing	30 th November, 2015
Assessee required to get their accounts audited u/s 44AB but not for Transfer Pricing	30 th September, 2015
Company Assessee not required to get their accounts audited u/s 44AB	30 th September, 2015
Partners of Partnership firm , where partnership firm is required to do audit u/s 44AB	30 th September, 2015
Cases not specified above	31 st August, 2015

Applicability of ITR

Selection of appropriate return for appropriate assessee

Serial No	Type of Assessee / Type of Income	Individual	HUF	Firm/AOP/BOI	Company	Political and other Trust
1	One house property income, No Business Income, No Capital Gain Income, No Agricultural Income above 5000/-, No Carried forward of Loss , No Foreign Asset or Income	ITR 1	ITR 2A	ITR 5	ITR 6	ITR 7
2	No Business Income, No Capital Gain Income, No Foreign Asset or Income	ITR 2A	ITR 2A	ITR 5	ITR 6	ITR 7
3	No Business Income	ITR 2	ITR 2	ITR 5	ITR 6	ITR 7

How to choose the return (ITR)

Selection of appropriate return for appropriate assessee

Serial No	Type of Assessee / Type of Income	Individual	HUF	Firm/AOP/ BOI	Company	Political and other Trust
4	No Business Income except income from partnership firm	ITR 3	ITR 3	ITR 5	ITR 6	ITR 7
5	Business income reportable u/s 44AD & U/s 44AE and No Capital Gain Income, No Agricultural Income above 5000/-, No carried forward of Loss	ITR 4S	ITR 4S	ITR 5	ITR 6	ITR 7
6	All types of income including income from business which are under audit	ITR 4	ITR 4	ITR 5	ITR 6	ITR 7

Mode of Filing and Singing of ITR

Forms	Electronic	Whether with DSC / EVC / ITR V
ITR 1	<ul style="list-style-type: none"> . Income above 500000 . Any refund case . Income from outside India . Signing Authority is outside India . Relief u/s 90 or 90A . Any other audit report required to be uploaded electronically 	EVC / DSC / ITR V
ITR 2A	<ul style="list-style-type: none"> . Income above 500000 . Any refund case . Income from outside India . Signing Authority is outside India . Relief u/s 90 or 90A . Any other audit report required to be uploaded electronically 	EVC / DSC / ITR V

Mode of Filing and Singing of ITR

Forms	Electronic	Whether with DSC / EVC / ITR V
ITR 2	<ul style="list-style-type: none"> . Income above 500000 . Any refund case . Income from outside India . Signing Authority is outside India . Relief u/s 90 or 90A . Any other audit report required to be uploaded electronically 	EVC / DSC / ITR V
ITR 3	<ul style="list-style-type: none"> . Income above 500000 . Any refund case . Income from outside India . Signing Authority is outside India . Relief u/s 90 or 90A . Any other audit report required to be uploaded electronically 	EVC / DSC / ITR V

Mode of Filing and Singing of ITR

Forms	Electronic	Whether with DSC / EVC / ITR V
ITR 4	<ul style="list-style-type: none"> . Audit U/s 44AB . Income above 500000 . Any refund case . Income from outside India . Signing Authority is outside India . Relief u/s 90 or 90A . Any other audit report required to be uploaded electronically 	<ul style="list-style-type: none"> . Audit u/s 44AB - DSC . Others EVC / DSC / ITR V
ITR 5	All Cases	<ul style="list-style-type: none"> . Audit u/s 44AB - DSC . Others EVC / DSC / ITR V

Mode of Filing and Singing of ITR

Forms	Electronic	Whether with DSC / EVC / ITR V
ITR 6	All Cases	DSC
ITR 7	All Cases	. Political Party DSC . Others EVC / DSC / ITR V
All ITR	Cases not mentioned above can be filed non electronically i.e. physically with the income tax department.	
	DSC = Digital Signature Certificate EVC = Electronic Verification Code ITR V = Income Return Acknowledgement generated after uploading	

Electronic Verification Code (EVC)

- New Procedure introduced
- No need to send ITR V – Income Tax Return Acknowledgement to Bangalore any more
- Process very simple
- Based on OTP (one Time Password) concept (10 digit alphanumeric)
- Linking to either of following :
 - (a) Aadhar No.
 - (b) Net Banking
 - (c) Mobile no. registered with Income Tax Website
- Option (c) above not available for income more than Rs.5,00,000/- and / or refund cases.

Electronic Verification Code (EVC)

Screen after upload of Return



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Hindi हिन्दी में [A-](#) [A](#) [A+](#) [Skip to main content](#) [About Us](#) [Feedback](#) [Contact Us](#) [Help](#)

Search... 

Welcome **ANUP ASHOK SANE** (Individual)
Last Login: 06/08/2015 12:19:00 [Logout](#)

[Dashboard](#) [My Account](#) [e-File](#) [Compliance](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Navigation Trail: [Upload Return](#)

e-Verify Return

 Your return has been uploaded successfully but is pending for verification as per Income Tax Act.

Select one of the options given below by clicking on that option

Option1 - I already have an EVC to e-Verify my return.

Option2 - I do not have an EVC and I would like to generate EVC to e-Verify my return

Option3 - I would like to generate Aadhaar OTP to e-Verify my return

Option4 - I would like to Send ITR-V/ I would like to e-Verify later




india.gov.in
The national portal of India

[Hyperlinking Policy](#) | [RTI](#) | [Grievance](#) | [Useful Links](#) | [Terms of Use](#) | [Privacy Policy](#) | [Site Map](#) | [Disclaimer](#)
Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Site Best Viewed in 1024 x 768 resolution | Site Last Updated on 07/08/2015

Site owned by
Income Tax Department

Electronic Verification Code (EVC) - Aadhar

Income Tax (Government of India) [IN] <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/MyAccountHome.html?ID=236977356>



Link Aadhaar ×


Once Aadhaar-PAN linking is completed, you can e-Verify your return using Aadhaar, if your mobile is registered with Aadhaar.

Steps to Link your Aadhaar to PAN:

Step 1 Please verify if the Name, Date of Birth, Gender as per Aadhaar card matches the details as per your PAN data. Enter your Aadhaar Number in the text box provided below and Click on "Link Now" button.

Step 2 Income Tax Department will validate your Name, Date of Birth, Gender as per PAN and Aadhaar Number with UIDAI. Please note that if the details do not match, the Aadhaar Number will NOT be linked to your PAN.

Step 3 Once the validation is successful, your Aadhaar will be successfully linked to your PAN.

Name as per PAN details	MANISH SHANTILAL DEDHIA
Date of Birth as per PAN details	17/11/1976
Gender as per PAN details	Male
Aadhaar Number *	<input type="text"/>
Captcha Code	<input type="text"/>
Image	
Enter the number as in above image *	<input type="text"/>
<input type="button" value="LINK NOW"/> <input type="button" value="LATER"/>	

Us Help

(Individual) 32:30 Logout

These

Site owned by Income Tax Department

india.gov

Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Site Best Viewed in 1024 x 768 resolution | Site Last Updated on 07/06/2015

Electronic Verification Code (EVC) – Net Banking

My Account x

of Income Tax (Government of India) [IN] <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/GenerateEvclink.html?ID=-248902228>

 **e-Filing** *Anywhere Anytime*
Income Tax Department, Government of India

Hindi हिन्दी में  Skip to main content [About Us](#) [Feedback](#) [Contact Us](#) [Help](#)

Search... 

Welcome **VASUDEO RAMCHANDRA NAYAK** (Individual)
Last Login: 14/07/2015 14:26:09 [Logout](#)

[Dashboard](#) [My Account](#) [e-File](#) [Compliance](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link

- Quick e-File IT
- Upload Return
- View Form 26A
- Rectification R
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos &
- ITR V - Dos &

Follow the below steps to Generate EVC through Net Banking:

- Step 1** Login to e-Filing portal through Net Banking.
- Step 2** Go to e-File menu-> Generate EVC.
- Step 3** Generated EVC will be sent to your Email ID and Mobile Number registered with e-Filing portal.
- Step 4** You can use this EVC to e-Verify your return.

Once you click on Continue **you will be logged out of e-Filing portal** and will be redirected to a page where you can select the bank through which you would like to go for Net Banking.

[Continue](#) [Cancel](#)

 **india.gov.in**
The national portal of India

[Hyperlinking Policy](#) | [RTI](#) | [Grievance](#) | [Useful Links](#) | [Terms of Use](#) | [Privacy Policy](#) | [Site Map](#) | [Disclaimer](#)
Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Site Best Viewed in 1024 x 768 resolution | Site Last Updated on 07/08/2015

Site owned by
Income Tax Department

less than 5 Lakhs
not allowed to e-

Electronic Verification Code (EVC) – Mobile no.

The screenshot displays the e-Filing portal of the Income Tax Department, Government of India. The header includes the e-Filing logo, navigation links (Hindi, हिन्दी में, Skip to main content, About Us, Feedback, Contact Us, Help), a search bar, and a user login status for MANISH SHANTILAL DEDHIA (Individual) with a last login of 07/08/2015 15:32:30. The main navigation bar contains links for Dashboard, My Account, e-File, Compliance, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. A 'Quick Link' sidebar on the left lists various services, including 'Quick e-File ITR', 'Upload Return', 'View Form 26AS (Tax Credit)', 'Rectification Request', 'Tax Calculator', 'Download ITR', 'E-Pay Tax', 'e-Filing - Dos & Don'ts', and 'ITR V - Dos & Don'ts'. The 'Upload Return' link is expanded, showing a list of options: 'Upload Return', 'Prepare and Submit Online ITR', 'e-File in response to Notice u/s 139(9)', 'Change ITR Form Particulars', 'Prepare and Submit Online Form (Other than ITR)', 'e-Verify Return', 'Generate EVC', 'Upload Form BB (Return of Net Wealth)', 'Response to Outstanding Tax Demand', and 'Upload Form 6 (for undisclosed foreign asset)'. Two white arrows point to the 'e-Verify Return' and 'Generate EVC' options. The background shows a blurred view of the portal's main content area, including a 'NetBanking' button and a notice about Gross Income Minus Deductions.

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Upload Return

Prepare and Submit Online ITR

e-File in response to Notice u/s 139(9)

Change ITR Form Particulars

Prepare and Submit Online Form (Other than ITR)

e-Verify Return

Generate EVC

Upload Form BB (Return of Net Wealth)

Response to Outstanding Tax Demand

Upload Form 6 (for undisclosed foreign asset)

Electronic Verification Code (EVC) – Mobile no.

The screenshot displays the e-Filing portal interface. At the top, the header includes the Government of India logo, the text "e-Filing Anywhere Anytime", and the "Income Tax Department, Government of India". Navigation links for "Hindi हिन्दी में", "Skip to main content", "About Us", "Feedback", "Contact Us", and "Help" are present. A search bar and a user welcome message for "MANISH SHANTILAL DEDHIA (Individual)" with the last login time "07/08/2015 15:32:30" and a "Logout" link are also visible.

The main navigation menu contains links for "Dashboard", "My Account", "e-File", "Compliance", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk".

On the left, a "Quick Link" sidebar lists various services: "Quick e-File ITR", "Upload Return", "View Form 26A", "Rectification R", "Tax Calculator", "Download ITR", "E-Pay Tax", "e-Filing - Dos &", and "ITR V - Dos &".

The "Navigation Trail" shows the path: "Generate EVC". Below this, a message states: "Select one of the options given below by clicking on that option".

A modal dialog box is displayed in the center with the following content:

- Close button (X)
- Text: "This OTP can be used to e-Verify your return only if your **Gross Income Minus Deductions is less than 5 Lakhs and there is no refund.**"
- Note: "Note: DSC is required for all assesses who are mandated to submit ITR using DSC. Such assesses are not allowed to e-Verify using EVC."
- Question: "Do you wish to continue?"
- Buttons: "YES" and "NO"

On the right side of the dialog, a partial message is visible: "ess than 5 Lakhs" and "not allowed to e-".

The footer contains the "india.gov.in" logo with the tagline "The national portal of India", a list of links including "Hyperlinking Policy", "RTI", "Grievance", "Useful Links", "Terms of Use", "Privacy Policy", "Site Map", and "Disclaimer", the copyright notice "Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved", the resolution "Site Best Viewed in 1024 x 768 resolution", the update date "Site Last Updated on 07/08/2015", and the statement "Site owned by Income Tax Department".

Electronic Verification Code (EVC) – Mobile no.



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Hindi हिन्दी में  Skip to main content [About Us](#) [Feedback](#) [Contact Us](#) [Help](#)

Search... 

Welcome VASUDEO RAMCHANDRA NAYAK (Individual)
Last Login: 07/08/2015 15:20:30 [Logout](#)

[Dashboard](#) [My Account](#) [e-File](#) [Compliance](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Navigation Trail:

e-Verify Return

PAN	AAOPN6023E
Assessment Year	2015-16
ITR	ITR-2
Acknowledgement Number	599532980100715

Select one of the options given below by clicking on that option

Option1 - I already have an EVC to e-Verify my return.

Option2 - I do not have an EVC and I would like to generate EVC to e-Verify my return

Option3 - I would like to generate Aadhaar OTP to e-Verify my return






Hyperlinking Policy | RTI | Grievance | Useful Links | Terms of Use | Privacy Policy | Site Map | Disclaimer
Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Site Best Viewed in 1024 x 768 resolution | Site Last Updated on 07/08/2015


Site owned by
Income Tax Department

Electronic Verification Code (EVC) – Mobile no.



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Hindi हिन्दी में A- A A+ Skip to main content About Us Feedback Contact Us Help

Search... 

Welcome **VASUDEO RAMCHANDRA NAYAK** (Individual)
Last Login: 07/08/2015 15:20:30 Logout

Dashboard My Account e-File Compliance Downloads Profile Settings My Request List Worklist Helpdesk

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification R
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos &
- ITR V - Dos &

Navigation Trail:
e-Verify Return


PAN	AAOPN6023E
Assessment Year	2015-16

e-Verify your ITR-2 for AY 2015-16 and Acknowledgement Number 599532980100715

EVC (Electronic Verification Code)

Option2 - I do not have an EVC and I would like to generate EVC to e-Verify my return

Option3 - I would like to generate Aadhaar OTP to e-Verify my return




india.gov.in
The national portal of India

Hyperlinking Policy | RTI | Grievance | Useful Links | Terms of Use | Privacy Policy | Site Map | Disclaimer
Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Site Best Viewed in 1024 x 768 resolution | Site Last Updated on 07/08/2015


Site owned by
Income Tax Department

Electronic Verification Code (EVC) – Mobile no.



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Hindi हिन्दी में [A-](#) [A](#) [A+](#) [Skip to main content](#) [About Us](#) [Feedback](#) [Contact Us](#) [Help](#)

Search... 

Welcome **VASUDEO RAMCHANDRA NAYAK** (Individual)
Last Login: 07/08/2015 15:20:30 [Logout](#)


[Dashboard](#) [My Account](#) [e-File](#) [Compliance](#) [Downloads](#) [Profile Settings](#) [My Request List](#) [Worklist](#) [Helpdesk](#)

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Navigation Trail:
[e-Verify Return](#)

PAN	AAOPN6023E
Assessment Year	2015-16

 • Invalid EVC. Please use a valid EVC generated through NetBanking login.

e-Verify your ITR-2 for AY 2015-16 and Acknowledgement Number 599532980100715

EVC (Electronic Verification Code)

[Option3 - I would like to generate Aadhaar OTP to e-Verify my return](#)

india.gov.in
The national portal of India

[Hyperlinking Policy](#) | [RTI](#) | [Grievance](#) | [Useful Links](#) | [Terms of Use](#) | [Privacy Policy](#) | [Site Map](#) | [Disclaimer](#)
Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Site Best Viewed in 1024 x 768 resolution | Site Last Updated on 07/08/2015

Site owned by
Income Tax Department

Electronic Verification Code (EVC)

Screen after verification is complete



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Hindi हिन्दी में  Skip to main content

About UsFeedbackContact UsHelp

Search...

Welcome **ANUP ASHOK SANE** (Individual)
Last Login: 06/08/2015 12:19:00 [Logout](#)

DashboardMy Account ▾e-File ▾Compliance ▾Downloads ▾Profile Settings ▾My Request List ▾Worklist ▾Helpdesk ▾

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Navigation Trail: e-Verify Return

Return successfully e-Verified. Download Acknowledgement

Your Return has been successfully e-Verified and the return submission process is complete. The Transaction ID is 2291425664. EVC generated and applied for e-Verification of the return is 2GUXFWI8C3. The EVC will be printed on your Acknowledgement. In case of any queries, please contact 1800 4250 0025.

An e-mail confirming the successful submission of your Return along with the Acknowledgment has been sent to anups088@gmail.com.

 [Click here to Download Attachment.](#)

No further action needed from your side. Your Return will be sent for Processing.



Hyperlinking Policy | [RTI](#) | [Grievance](#) | [Useful Links](#) | [Terms of Use](#) | [Privacy Policy](#) | [Site Map](#) | [Disclaimer](#)
Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Site Best Viewed in 1024 x 768 resolution | Site Last Updated on 07/08/2015

Site owned by
Income Tax Department

Electronic Verification Code (EVC)

Screen after verification is complete

COMPUTATION OF INCOME AND TAX THEREON	2	Deductions under Chapter-VI-A				2	154348
	3	Total Income				3	147520
	3a	Current Year loss, if any				3a	0
	4	Net tax payable				4	0
	5	Interest payable				5	0
	6	Total tax and interest payable				6	0
	7	Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	0	
			c	TCS	7c	0	
			d	Self Assessment Tax	7d	0	
			e Total Taxes Paid (7a+7b+7c +7d)				
	8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	0	
10	Exempt Income	Agriculture		0	10	49610	
		Others		49610			

The return has been electronically uploaded on 07-08-2015 from IP address 59.182.187.194 and has been electronically verified by ANUP ASHOK SANE in the capacity of _____ having PAN AQPPS7158C on 07-08-2015 16:41:41 from IP address 59.182.187.194 at MUMBAI using Electronic Verification Code 2GUXFW18C3 generated through e-Filing OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Issues in New ITR Forms

- ITR 1
- ITR 2A
- ITR 2
- ITR 3
- ITR 4
- ITR 5
- ITR 6
- ITR 7

Issues in New ITR Forms

- * Due date for filing of returns ?**
- * Which Forms applicable to Whom ?**
- * Whether filing of return electronically compulsory ?**
- * Whether sending of return acknowledgement to Bangalore CPC after filing compulsory , if return filed electronically ?**
- * Whether return should be signed Digitally in all cases ?**
- * Which bank accounts to be disclosed ?**
- * Whether giving of Aadhar Number is compulsory ?**
- * Whether return can be filed with Aadhar Number ?**
- * Whether giving of passport number is compulsory ?**

Issues in New ITR Forms

- * Whether disclosure of Foreign Assets compulsory ?**
- * Whether disclosure of Foreign Income compulsory ?**
- * Whether disclosure of Foreign Income , taxable or exempt , is required ?**
- * Whether one should not carry any asset while traveling foreign ?**
- * Whether interest in the trust outside India needs to be disclosed ?**
- * How to disclose interest in the discretionary trust outside India ?**
- * Whether foreign asset and income disclosure required by Non Resident ?**
- * What is the conversion rate to be applied for reporting foreign asset / income inschedule FA ?**
- * Whether details of assets held as trustee / POA needs to be disclosed ?**

Questions

???

Thanks

*JMT & Associates, Chartered
Accountants, Wing A 304/305
Winsway Complex, Old Police Lane,
Andheri (E), Mumbai 400 069
Cont. 022-26848347*