

M/s. SAMPA BANERJEE

Prop: Sampa Banerjee


3/54A, Vidyasagar

Kolkata - 700047

**Annual Balance Sheet & Construction Account
& Computation of Taxable Income**

F/Y 2023-2024

A/Y 2024-2025

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2024-25
PAN	AJFPB8890H		
Name	SAMPA BANERJEE		
Address	3/54A, VIDYASAGAR, Naktala S.O, Kolkata , KOLKATA , 32-West Bengal, 91- INDIA, 700047		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	896315600230724
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,66,130
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return electronically transmitted on <u>23-Jul-2024 22:04:24</u> from IP address <u>152.58.181.136</u> and verified by <u>SAMPA BANERJEE</u> having PAN <u>AJFPB8890H</u> on <u>23-Jul-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>TU79GE5EYY</u> generated through <u>Bank Account Prevalidation</u> mode			
System Generated Barcode/QR Code	 AJFPB8890H04896315600230724fc164b8394f9c9b7cb28db1c8c0a6a4e8ffe0862		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

SAMPA BANERJEE
3/54A, Vidyasagar
Kolkata - 700047

Computation of Taxable Income for the year ended 31st March' 2024

PAN No.: AJFPB8890H
Father's Name.: Bichitra Das
Date of Birth.: 31/07/1978
Assessment Year .: 2024-2025

Income from Business

From M/s Sampa Banerjee 4,65,900.00
As Per Construction Account

Income from Other Sources

Savings Bank Interest 232.00

Gross Total Inome 4,66,132.00

Net Taxable Income 4,66,132.00

Rounded off 4,66,130.00

Tax Payble -

Less: Rebate U/s 87A -

Refund NIL



M/s. SAMPA BANERJEE

Prop: Sampa Banerjee

3/54A, Vidyasagar

Kolkata - 700047

Balance Sheet as on 31st March' 2024

<u>Liabilities</u>	<u>Amount</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>	<u>Amount</u>
<u>Capital Account</u>			<u>Fixed Assets</u>		
As Per Last A/c	23,09,796.00		Furniture & Fixture	5,083.82	
Add: Total Income	4,66,132.00		Less: Depreciation	508.38	4,575.44
	27,75,928.00				
Less: Drawings	2,50,000.00	25,25,928.00	House Hold Goods	3,374.72	
			Less: Depreciation	506.21	2,868.51
Unsecured Loan		12,00,000.00	Vehicle	1,42,192.36	
			Less: Depreciation	10,664.43	1,31,527.93
<u>Current Liabilities</u>			<u>Current Assets</u>		
Advance from Customers		6,70,000.00	PPF Account With SBI		1,50,000.00
Other Expense		1,85,960.00	Closing Stock		1,72,589.00
Sundry Creditors		3,56,200.00	Work-in-Progress		42,75,390.00
			Loans & Advances		1,25,000.00
			<u>Cash and Bnk Balance</u>		
			Cash at Bank		10,017.99
			Cash in Hand		66,119.13
		<u>49,38,088.00</u>			<u>49,38,088.00</u>

For G C R A & ASSOCIATES LLP

Chartered Accountants

Firm Regn. No.- E300026



(CA. Gaurav Kumar Choudhary)

Partner

Membership No.: 306325

UDIN: 23301506BHBBLE7657

M/s. SAMPA BANERJEE

Prop : Sampa Benerjee
3/54A, Vidyasagar
Kolkata - 700047

Construction Account for the year ended 31st March' 2024

Particulars		Amount	Particulars		Amount
To	Opening Stock	75,859.00	By	Sales	50,00,000.00
"	Work - in - Progress	44,90,115.00	"	Closing Stock	1,72,589.00
"	Building materials &		"	Work-in- Progress	42,75,390.00
"	Labour Charges	31,20,026.00			
"	Carriage Inward	38,658.00			
"	Landlord Payment	10,00,000.00			
"	Accounting Charges	5,000.00			
"	General Expense	32,654.66			
"	Tea & Tiffin	12,745.00			
"	Conveyance	32,741.00			
"	Puja Expenses	20,000.00			
"	Donation	10,000.00			
"	Electricity Expense	19,745.00			
"	Trade Licence	650.00			
"	Professional Tax	600.00			
"	Bank Charges	2,589.32			
"	LBS Fees	70,000.00			
"	Fuel Expenses	34,758.00			
"	Printing & Stationery	4,259.00			
"	Depreciation	11,679.02			
"	Net Profit	4,65,900.00			
		<u>94,47,979.00</u>			<u>94,47,979.00</u>

For G C R A & ASSOCIATES LLP
Chartered Accountants
Firm Regn. No.- E300026



Gaurav Kumar
(CA. Gaurav Kumar Choudhary)
Partner
Membership No.: 306325
UDIN: 23301506BHBBLE7657



Taxpayer Information Summary (TIS)

Financial Year 2023-24
Assessment Year 2024-25

General Information

Permanent Account Number (PAN)
AJFPB8890H

Aadhaar Number
XXXX XXXX 5232

Name of Assessee
SAMPA BANERJEE

Date of Birth
31/07/1978

Mobile Number
9477865849

E-mail Address
yashtax15@gmail.com

Address

3/54A, VIDYASAGAR, NAKTALA S.O, KOLKATA, KOLKATA, 700047, WEST BENGAL

Taxpayer Information Summary (TIS)

(All amount values are in INR)

SR. NO.	INFORMATION CATEGORY	PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
1	Interest from savings bank	232	232
2	Sale of land or building	50,00,000	50,00,000
3	GST turnover	50,00,000	50,00,000
4	GST purchases	16,20,026	16,20,026

The information details under each information category is provided on next page.

- Reported by Source - Value as reported by the information source
- Processed by System - Value after processing (including deduplication of information) based on pre-defined rules
- Accepted by Taxpayer - Value derived after considering the taxpayer's feedback (if any) and value Processed by System

Disclaimer

Taxpayer Information Summary (TIS) includes information presently available with Income Tax Department. There may be other transactions relating to the taxpayer which are not presently displayed in Taxpayer Information Summary (TIS). Taxpayer is expected to check all related information and report complete and accurate information in the Income Tax Return.



Annexure to Taxpayer Information Summary (TIS)

SR. NO.	INFORMATION CATEGORY					PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
1	Interest from savings bank					232	232
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED BY SOURCE	PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
1	SFT	Interest income (SFT-016) – Savings	INDIAN BANK (AAACI1607G.AB200)	Interest	122	122	122
2	SFT	Interest income (SFT-016) – Savings	STATE BANK OF INDIA (AAACS8577K.AB703)	Interest	110	110	110

SR. NO.	INFORMATION CATEGORY					PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
2	Sale of land or building					50,00,000	50,00,000
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED BY SOURCE	PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
1	SFT	Sale of immovable property (SFT-012)	ADDITIONAL REGISTRAR OF ASSURANCES II KOLKATA (CALA19706B.AG695)	Transaction amount	50,00,000	50,00,000	50,00,000

SR. NO.	INFORMATION CATEGORY					PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
3	GST turnover					50,00,000	50,00,000
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED BY SOURCE	PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
1	Other	Sales reported under GSTR-3B	SAMPA BANERJEE (AJFPB8890H)	Total Turnover	50,00,000	50,00,000	50,00,000

SR. NO.	INFORMATION CATEGORY					PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
4	GST purchases					16,20,026	16,20,026
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED BY SOURCE	PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
1	Other	Purchases reported under GSTR-1 of seller	GUPTA BUILDING SOLUTION PRIVATE LIMITED (AANCS6400Q)	Purchase from supplier	9,30,309	9,30,309	9,30,309
2	Other	Purchases reported under GSTR-1 of seller	PRINCE TRADING AGENCY (AASFP9860D)	Purchase from supplier	3,93,449	3,93,449	3,93,449
3	Other	Purchases reported under GSTR-1 of seller	MALA AGARWAL (AGAPA0184D)	Purchase from supplier	97,542	97,542	97,542
4	Other	Purchases reported under GSTR-1 of seller	MANIK LAL SAHA (AJOPS0035Q)	Purchase from supplier	84,746	84,746	84,746
5	Other	Purchases reported under GSTR-1 of seller	PLYWOOD HOUSE (AADFP3813D)	Purchase from supplier	35,763	35,763	35,763
6	Other	Purchases reported under GSTR-1 of seller	TITHI BANERJEE (ADRPB9098D)	Purchase from supplier	35,085	35,085	35,085
7	Other	Purchases reported under GSTR-1 of seller	NETAI CHANDRA MONDAL (AEMPM6786M)	Purchase from supplier	26,220	26,220	26,220

SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED BY SOURCE	PROCESSED BY SYSTEM	ACCEPTED BY TAXPAYER
8	Other	Purchases reported under GSTR-1 of seller	NATIONAL INSURANCE COMPANY LIMITED (AAACN9967E)	Purchase from supplier	5,130	5,130	5,130
9	Other	Purchases reported under GSTR-1 of seller	CHANDRA COMMERCIAL PRIVATE LIMITED (AAECC5878M)	Purchase from supplier	5,085	5,085	5,085
10	Other	Purchases reported under GSTR-1 of seller	SOUTH END TYRES (AAKFS3582P)	Purchase from supplier	4,297	4,297	4,297
11	Other	Purchases reported under GSTR-1 of seller	PINTU DAS (ASBPD9178M)	Purchase from supplier	2,400	2,400	2,400





TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System

सत्यमेव जयते
Government of India
Income Tax Department

Annual Tax Statement

Permanent Account Number (PAN)	AJFPB8890H	Current Status of PAN	Active and Operative	Financial Year	2023-24	Assessment Year	2024-25
Name of Assessee	SAMPA BANERJEE						
Address of Assessee	3/54A, VIDYASAGAR UPANIBESH, JADAVPUR, KOLKATA, WEST BENGAL, 700047						

* Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utitl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

PART-I - Details of Tax Deducted at Source

(All amount values are in INR)

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted [#]	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking [*]	Date of Booking	Remarks ^{**}	Amount Paid / Credited	Tax Deducted ^{###}	TDS Deposited
No Transactions Present								

PART-II-Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted [#]	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Date of Booking	Remarks ^{**}	Amount Paid/Credited	Tax Deducted ^{###}	TDS Deposited	
No Transactions Present								

PART-III - Details of Transactions under Proviso to section 194B/First Proviso to sub-section (1) of section 194R/ Proviso to sub-section(1) of section 194S/Sub-section (2) of section 194BA

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited
Sr. No.	Section ¹	Transaction Date	Status of Booking [*]	Remarks ^{**}	Amount Paid/Credited	TDS Deposited
No Transactions Present						

PART-IV -Details of Tax Deducted at Source u/s 194IA/ 194IB / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Deductor		PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited ^{###}
Sr. No.	TDS Certificate Number	Section ¹	Date of Deposit	Status of Booking [*]	Date of Booking	Demand Payment	TDS Deposited ^{***}
Gross Total Across Deductor(s)							
No Transactions Present							

PART-V - Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Buyer		PAN of Buyer	Transaction Date	Total Transaction Amount
Sr. No.	Challan Details mentioned in the Statement					Status of Booking [*]
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount		
Gross Total Across Buyer(s)						
No Transactions Present						

PART-VI-Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected ⁺	Total TCS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking [*]	Date of Booking	Remarks ^{**}	Amount Paid/ Debited	Tax Collected ⁺⁺	TCS Deposited
No Transactions Present								

PART-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
No Transactions Present								

PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name Of Deductee		PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited ^{###}	Total Amount ^{####} Deposited other than TDS
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Sr. No.	TDS Certificate Number	Section ¹	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
Gross Total Across Deductee(s)								
No Transactions Present								

PART-IX - Details of Transactions/Demand Payments under Proviso to sub-section (1) of section 194S as per Form 26QE (For Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Seller	PAN of Seller	Transaction Date	Total Transaction Amount	Total Amount Deposited other than TDS
Gross Total Across Seller(s)						
No Transactions Present						

PART X-TDS/TCS Defaults* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction/Collection	Interest on TDS/TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
(All amount values are in INR)								
No Transactions Present								

*Notes:

- 1.Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.
- 2.For more details please log on to TRACES as taxpayer.

Contact Information

Part of Annual Tax Statement	Contact in case of any clarification
I	Deductor
II	Deductor
III	Deductor
IV	Deductor
V	Buyer
VI	Collector
VII	Assessing Officer / Bank
VIII	NSDL / E-Filing/ Concerned Bank Branch
IX	E-Filing/ Concerned Bank Branch/ Seller
X	Deductor



Legends used in Annual Tax Statement

***Status Of Booking**

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
M	Matched	Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors. "P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement
Z	Mismatch	Particulars of challan details provided in TDS statement have not matched with the challan details available in OLTAS. Status of challan will be updated as "M" (Matched), once correction is done by the deductor.

****Remarks**

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'D'	Rectification of error in Form 24G filed by Accounts Officer
'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197

'G'	Reprocessing of Statement
'T'	Transporter
'W'	For Part III, Details shown are as per details submitted by Deductor

Total Tax Deducted includes TDS, Surcharge and Education Cess

Tax Deducted includes TDS, Surcharge and Education Cess

+ Total Tax Collected includes TCS, Surcharge and Education Cess

++ Tax Collected includes TCS, Surcharge and Education Cess

*** Total TDS Deposited will not include the amount deposited as Fees and Interest

"Total Amount Deposited other than TDS" includes Fees, Interest and Other etc. It also includes any default amount paid by deductor in case of Transactions covered under Proviso to sub-section (1) of section 194S

Notes for Annual Tax Statement

a. Figures in brackets represent reversal (negative) entries

b. Tax Credits appearing in Part I, II, IV and VI of the Annual Tax Statement are on the basis of details given by deductor/collector in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed

c. Date is displayed in dd-MMM-yyyy format

d. Part II of Annual Tax Statement contains details of transactions related to Form 15G/15H furnished by the deductor in the TDS statement.

I. Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash other than cases covered by first proviso or third proviso
194	Dividends	194N First Proviso	Payment of certain amounts in cash to non-filers except in case of co-operative societies
194A	Interest other than 'Interest on securities'	194N Third Proviso	Payment of certain amounts in cash to co-operative societies not covered by first proviso
194B	Winning from lottery or crossword puzzle, etc	194N First Proviso read with Third Proviso	Payment of certain amount in cash to non-filers being co-operative societies
194BA	Winnings from online games	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194BB	Winning from horse race	194P	Deduction of tax in case of specified senior citizen
194C	Payments to contractors and sub-contractors	194Q	Deduction of tax at source on payment of certain sum for purchase of goods
194D	Insurance commission	195	Other sums payable to a non-resident
194DA	Payment in respect of life insurance policy	196A	Income in respect of units of non-residents
194E	Payments to non-resident sportsmen or sports associations	196B	Payments in respect of units to an offshore fund
194EE	Payments in respect of deposits under National Savings Scheme	196C	Income from foreign currency bonds or shares of Indian
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	196D	Income of foreign institutional investors from securities
194G	Commission, price, etc. on sale of lottery tickets	196DA	Income of specified fund from securities
194H	Commission or brokerage	206CA	Collection at source from alcoholic liquor for human
194I(a)	Rent on hiring of plant and machinery	206CB	Collection at source from timber obtained under forest lease
194I(b)	Rent on other than plant and machinery	206CC	Collection at source from timber obtained by any mode other than a forest lease
194IA	TDS on Sale of immovable property	206CD	Collection at source from any other forest produce (not being tendu leaves)
194IB	Payment of rent by certain individuals or Hindu undivided family	206CE	Collection at source from any scrap
194IC	Payment under specified agreement	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194J(a)	Fees for technical services	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194J(b)	Fees for professional services or royalty etc	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CI	Collection at source from tendu Leaves
194LA	Payment of compensation on acquisition of certain immovable	206CJ	Collection at source from on sale of certain Minerals
194LB	Income by way of Interest from Infrastructure Debt fund	206CK	Collection at source on cash case of Bullion and Jewellery
194LC(2)(i) and (ia)	Income under clause (i) and (ia) of sub-section (2) of section 194LC	206CL	Collection at source on sale of Motor vehicle
194LC(2)(ib)	Income under clause (ib) of sub-section (2) of section 194LC	206CM	Collection at source on sale in cash of any goods (other than bullion/jewelry)
194LC(2)(ic)	Income under clause (ic) of sub-section (2) of section 194LC	206CN	Collection at source on providing of any services (other than Chapter-XVII-B)
194LBA	Certain income from units of a business trust	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LBB	Income in respect of units of investment fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LBC	Income in respect of investment in securitization trust	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194R	Benefits or perquisites of business or profession	206CR	Collection at source on sale of goods
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons	206CT	Collection at source on remittance under LRS is for the purposes of education or medical treatment and not covered under Code P
Proviso to section 194B	Winnings from lotteries and crossword puzzles, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released		
First proviso to sub-section (1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released		
Proviso to sub-section (1)	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released		

section 194S	
Sub-section (2) of section 194BA	Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released

2.Minor Head

Code	Description
200	TDS/TCS
400	Tax on regular assessment
800	TDS on sale of immovable property

3.Major Head

Code	Description
0020	Corporation Tax
0021	Income Tax (other than companies)

Glossary

Abbreviation	Description
AY	Assessment Year

Abbreviation	Description
TDS	Tax Deducted at Source
TCS	Tax Collected at Source

