

Income Tax Department

Income Tax Return Statistics
Assessment Year 2012-13

Version 2.0

August 2016

Document Version Control

Version	Month	Remarks
1.0	April 2016	<ol style="list-style-type: none"> 1. The statistics were generated from e-filed returns (digitally signed or where ITRV has been received) and paper returns captured in system up to 18th December 2014 and 3,11,88,622 returns were used for analysis 2. Top 20 values in each attribute of statistics were reviewed to identify apparent data entry mistakes. The statistics were prepared after eliminating identified data entry errors, if any, in "Top 20 values". As a result the count would be lower in some tables.
2.0	August 2016	<ol style="list-style-type: none"> 1. Consistency Rules were defined to eliminate returns with inconsistent data. 3,14,37,871 returns were checked against consistency rules and 3,12,88,559 returns meeting the consistency rules were used for statistical analysis. 2. The statistics were generated from e-filed returns (digitally signed or where ITRV has been received) and paper returns captured in system upto 31st March 2016. 3. Added status wise distribution of returns and key values. 4. Added following statistics related to Gross Total Income <ul style="list-style-type: none"> • 1.1 All Taxpayers - Range of Gross Total Income • 2.1 Individual- Range of Gross Total Income • 3.1 HUF- Range of Gross Total Income • 4.1 Firm- Range of Gross Total Income • 5.1 AOP/BOI- Range of Gross Total Income • 6.1 Company- Range of Gross Total Income

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Overview

Objective

The objective of publishing this statistics is to encourage wider use and analysis of Income-tax data by Departmental personnel and academicians.

Methodology Adopted

The methodology adopted is as under:

- i. The template for statistics was prepared on the basis of previous statistics published by the Department and assessment of information available in various databases of the Income Tax Department.
- ii. The statistics have been generated from e-filed returns (digitally signed or where ITRV has been received) and paper returns captured in system.
- iii. In cases where more than one return is submitted, the values in the latest return have been considered.
- iv. Consistency Rules were defined (given below) to eliminate returns with inconsistent data. 3,14,37,871 returns were checked against consistency rules and 3,12,88,559 returns meeting the consistency rules were used for statistical analysis
- v. Various terms used in the statistics have been defined below respective tables.

Consistency Rules

- i. Rule 1: Total Capital Gains in Part B TI = STCG (including negative) + LTCG (zero and positive only)
- ii. Rule 2: Income from Other Sources (Part B TI) \geq Gross Interest Income (Schedule OS)
- iii. Rule 3: Salary income is shown by Individual category of assesses.
- iv. Rule 4: Gross Total Income (GTI) \geq 0
- v. Rule 5: Gross Total Income (GTI) = salary + income from house property + non-negative total income (or calculated) from business/profession + non-negative total capital gain + non-negative income from other sources + brought forward/current year loss setoff
- vi. Rule 6 : Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA
- vii. Rule 7: Aggregate Tax Liability \geq 0
- viii. Rule 8: Aggregate Tax Liability \leq Return-Income

Status wise distribution of returns and key values

The status wise distribution of 3,12,88,559 returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	2,89,25,598
HUF	8,40,061
Firm	8,58,613
AOP/BOI	17,592
Companies	5,81,168
Others	65,527
Total	3,12,88,559

Note: Others include Trusts, Cooperative Society, LLP, Local Authority and Artificial Juridical Person.

The status wise distribution of key values (In INR Crore) is as under:

	Individual	HUF	Firm	AOP/ BOI	Compan ies	Others	Total
Salary Income	6,26,502	-	-	-	-	-	6,26,502
House Property Income	29,814	2,378	2,070	66	7,466	277	42,070
Business Income	4,06,169	11,371	65,406	1,567	7,13,089	15,558	12,13,159
Long Term Capital Gains	30,392	1,139	2,960	67	45,105	960	80,622
Short Term Capital Gains	5,962	414	454	103	9,691	581	17,205
Other Sources Income	1,27,810	10,883	1,728	558	38,482	1,568	1,81,030
Total (Addition of above)	12,26,649	26,184	72,618	2,360	8,13,832	18,945	21,60,589
Loss Setoff	12,360	260	2,156	178	26,742	1,705	43,400
Gross Total Income	12,14,289	25,972	70,462	2,182	7,87,091	17,240	21,17,236
Return Income	10,79,226	23,793	57,520	1,983	7,31,280	13,434	19,07,237
Aggregate Tax Liability	1,12,112	2,058	17,568	486	2,21,470	3,713	3,57,405

Note: The difference in Gross Total Income from calculated amount is on account of difference in representation of setoff of losses. Minor difference is also on account of rounding off of values.

Limitations

The statistics relating to sources of income have been prepared on the basis of values mentioned in e-filed returns and values captured from paper returns and the same may contain data entry errors on the part of the taxpayers/ return filers. Therefore, the accuracy of the statistics is limited by the accuracy of returns.

Disclaimer

Whilst the Income Tax Statistics have been prepared in good faith, it is not and does not purport to be comprehensive. Neither Income Tax Department, nor any of its officers or employees accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the data or any representation or warranty, express or implied, with respect to the information contained in this Income Tax Statistics or on the data on which this Statistics is based and liability therefore is hereby expressly disclaimed.

1. Income Tax Returns - All Taxpayers

1.1 All Taxpayers – Gross Total Income (AY 2012-13)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	6,86,894	-	-
>0 and <=1,50,000	37,57,935	29,439	0.78
>150,000 and <= 2,00,000	76,92,455	1,38,473	1.80
>2,00,000 and <=2,50,000	45,28,552	1,00,502	2.22
>2,50,000 and <= 3,50,000	49,49,387	1,45,174	2.93
>3,50,000 and <= 4,00,000	14,56,626	54,458	3.74
>4,00,000 and <= 4,50,000	12,22,875	51,869	4.24
>4,50,000 and <= 5,00,000	10,61,284	50,352	4.74
>5,00,000 and <= 5,50,000	8,96,094	46,922	5.24
>5,50,000 and <= 9,50,000	30,90,118	2,15,570	6.98
>9,50,000 and <= 10,00,000	1,61,161	15,707	9.75
>10,00,000 and <=15,00,000	8,69,656	1,04,782	12.05
>15,00,000 and <= 20,00,000	3,28,148	56,363	17.18
>20,00,000 and <= 25,00,000	1,73,780	38,724	22.28
>25,00,000 and <= 50,00,000	2,45,981	83,008	33.75
>50,00,000 and <= 1,00,00,000	93,444	64,395	68.91
>1,00,00,000 and <=5,00,00,000	60,612	1,18,099	194.84
>5,00,00,000 and <=10,00,00,000	6,421	44,670	695.68
>10,00,00,000 and <=25,00,00,000	4,125	63,386	1,536.63
>25,00,00,000 and <=50,00,00,000	1,388	48,152	3,469.19
>50,00,00,000 and <=100,00,00,000	751	52,143	6,943.08
>100,00,00,000 and <=500,00,00,000	679	1,40,254	20,655.95
>500,00,00,000	193	4,54,793	2,35,643.90
Total	3,12,88,559	21,17,236	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.
5. Apart from the number of taxpayers who filed return of income as above, approximately 1.53 crore taxpayers paid taxes but did not file return for AY 2012-13.

1.2 All Taxpayers - Range of Salary Income (AY 2012-13)

Range	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	1,95,38,871	-	-
>0 and <=1,50,000	16,18,900	15,139	0.94
>150,000 and <= 2,00,000	10,83,029	19,130	1.77
>2,00,000 and <=2,50,000	10,33,295	23,321	2.26
>2,50,000 and <= 3,50,000	19,31,300	57,446	2.97
>3,50,000 and <= 4,00,000	8,10,689	30,365	3.75
>4,00,000 and <= 4,50,000	7,57,676	32,196	4.25
>4,50,000 and <= 5,00,000	6,99,039	33,166	4.74
>5,00,000 and <= 5,50,000	5,97,511	31,306	5.24
>5,50,000 and <= 9,50,000	20,29,856	1,40,895	6.94
>9,50,000 and <= 10,00,000	1,00,350	9,779	9.74
>10,00,000 and <=15,00,000	5,93,464	71,587	12.06
>15,00,000 and <= 20,00,000	2,07,127	35,562	17.17
>20,00,000 and <= 25,00,000	1,10,404	24,640	22.32
>25,00,000 and <= 50,00,000	1,23,389	40,914	33.16
>50,00,000 and <= 1,00,00,000	36,027	24,508	68.03
>1,00,00,000 and <=5,00,00,000	16,845	29,313	174.02
>5,00,00,000 and <=10,00,00,000	612	4,099	669.83
>10,00,00,000 and <=25,00,00,000	146	2,025	1,386.73
>25,00,00,000 and <=50,00,00,000	23	699	3,040.60
>50,00,00,000 and <=100,00,00,000	6	412	6,874.26
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	3,12,88,559	6,26,502	

Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e. "Sum of Salary Income" divided by total number of returns within the value range slab

1.3 All Taxpayers - Range of House Property Income (AY 2012-13)

Range	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	6,06,750	-3,299	-0.54
= 0	2,85,11,845	-	-
>0 and <=1,50,000	15,57,379	9,388	0.60
>150,000 and <= 2,00,000	1,79,497	3,104	1.73
>2,00,000 and <=2,50,000	1,09,712	2,435	2.22
>2,50,000 and <= 3,50,000	1,17,137	3,424	2.92
>3,50,000 and <= 4,00,000	31,340	1,172	3.74
>4,00,000 and <= 4,50,000	25,974	1,100	4.23
>4,50,000 and <= 5,00,000	19,365	918	4.74
>5,00,000 and <= 5,50,000	16,789	879	5.23
>5,50,000 and <= 9,50,000	58,919	4,118	6.99
>9,50,000 and <= 10,00,000	3,198	312	9.74
>10,00,000 and <=15,00,000	20,028	2,432	12.14
>15,00,000 and <= 20,00,000	9,244	1,591	17.21
>20,00,000 and <= 25,00,000	5,279	1,174	22.24
>25,00,000 and <= 50,00,000	9,837	3,376	34.32
>50,00,000 and <= 1,00,00,000	3,971	2,728	68.69
>1,00,00,000 and <=5,00,00,000	2,063	3,788	183.64
>5,00,00,000 and <=10,00,00,000	150	1,062	707.92
>10,00,00,000 and <=25,00,00,000	56	759	1,355.08
>25,00,00,000 and <=50,00,00,000	19	630	3,313.60
>50,00,00,000 and <=100,00,00,000	5	355	7,100.69
>100,00,00,000 and <=500,00,00,000	2	627	31,325.94
>500,00,00,000	-	-	-
Total	3,12,88,559	42,070	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income.
2. Loss under the head "Income from house property" is also included in the House Property Income.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

1.4 All Taxpayers - Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	1,46,16,314	-	-
>0 and <=1,50,000	44,89,096	36,149	0.81
>150,000 and <= 2,00,000	52,33,639	93,419	1.78
>2,00,000 and <=2,50,000	25,43,266	56,175	2.21
>2,50,000 and <= 3,50,000	20,22,771	58,704	2.90
>3,50,000 and <= 4,00,000	4,53,294	16,910	3.73
>4,00,000 and <= 4,50,000	3,37,574	14,282	4.23
>4,50,000 and <= 5,00,000	2,66,427	12,631	4.74
>5,00,000 and <= 5,50,000	1,93,238	10,106	5.23
>5,50,000 and <= 9,50,000	6,50,504	45,672	7.02
>9,50,000 and <= 10,00,000	37,556	3,662	9.75
>10,00,000 and <=15,00,000	1,73,710	20,938	12.05
>15,00,000 and <= 20,00,000	72,511	12,484	17.22
>20,00,000 and <= 25,00,000	40,361	8,998	22.29
>25,00,000 and <= 50,00,000	77,008	26,644	34.60
>50,00,000 and <= 1,00,00,000	38,792	27,086	69.82
>1,00,00,000 and <=5,00,00,000	31,745	65,606	206.67
>5,00,00,000 and <=10,00,00,000	4,725	33,001	698.43
>10,00,00,000 and <=25,00,00,000	3,408	52,789	1,548.99
>25,00,00,000 and <=50,00,00,000	1,196	41,717	3,488.08
>50,00,00,000 and <=100,00,00,000	644	44,693	6,939.84
>100,00,00,000 and <=500,00,00,000	606	1,25,910	20,777.16
>500,00,00,000	174	4,05,583	2,33,093.80
Total	3,12,88,559	12,13,159	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

1.5 All Taxpayers - Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	3,10,76,651	-	-
>0 and <=1,50,000	1,01,638	574	0.56
>150,000 and <= 2,00,000	17,475	303	1.74
>2,00,000 and <=2,50,000	10,593	237	2.24
>2,50,000 and <= 3,50,000	12,781	378	2.96
>3,50,000 and <= 4,00,000	4,796	180	3.75
>4,00,000 and <= 4,50,000	3,803	161	4.24
>4,50,000 and <= 5,00,000	3,420	163	4.75
>5,00,000 and <= 5,50,000	2,950	155	5.25
>5,50,000 and <= 9,50,000	15,511	1,126	7.26
>9,50,000 and <= 10,00,000	1,386	135	9.76
>10,00,000 and <=15,00,000	9,228	1,135	12.30
>15,00,000 and <= 20,00,000	5,674	984	17.35
>20,00,000 and <= 25,00,000	3,669	821	22.38
>25,00,000 and <= 50,00,000	8,593	3,017	35.10
>50,00,000 and <= 1,00,00,000	4,910	3,435	69.96
>1,00,00,000 and <=5,00,00,000	4,286	8,694	202.85
>5,00,00,000 and <=10,00,00,000	602	4,197	697.22
>10,00,00,000 and <=25,00,00,000	368	5,544	1,506.64
>25,00,00,000 and <=50,00,00,000	105	3,588	3,417.60
>50,00,00,000 and <=100,00,00,000	58	3,923	6,763.55
>100,00,00,000 and <=500,00,00,000	53	10,503	19,817.16
>500,00,00,000	9	31,368	3,48,535.59
Total	3,12,88,559	80,622	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

1.6 All Taxpayers - Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	1,673	-112	-6.68
= 0	3,08,04,581	-	-
>0 and <=1,50,000	3,99,189	1,033	0.26
>150,000 and <= 2,00,000	18,312	320	1.74
>2,00,000 and <=2,50,000	11,641	260	2.23
>2,50,000 and <= 3,50,000	14,364	424	2.95
>3,50,000 and <= 4,00,000	4,728	177	3.75
>4,00,000 and <= 4,50,000	3,762	160	4.24
>4,50,000 and <= 5,00,000	3,234	154	4.76
>5,00,000 and <= 5,50,000	2,597	136	5.23
>5,50,000 and <= 9,50,000	10,479	748	7.14
>9,50,000 and <= 10,00,000	750	73	9.77
>10,00,000 and <=15,00,000	4,218	514	12.19
>15,00,000 and <= 20,00,000	2,171	375	17.27
>20,00,000 and <= 25,00,000	1,303	292	22.39
>25,00,000 and <= 50,00,000	2,681	929	34.65
>50,00,000 and <= 1,00,00,000	1,419	979	68.96
>1,00,00,000 and <=5,00,00,000	1,139	2,331	204.63
>5,00,00,000 and <=10,00,00,000	145	997	687.45
>10,00,00,000 and <=25,00,00,000	113	1,729	1,530.02
>25,00,00,000 and <=50,00,00,000	34	1,174	3,452.64
>50,00,00,000 and <=100,00,00,000	12	857	7,138.93
>100,00,00,000 and	13	2,601	20,006.21
>500,00,00,000	1	1,056	1,05,610.82
Total	3,12,88,559	17,205	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains".
2. Loss from the transfer of short-term capital assets under the head "Capital Gains" is also included in the Short Term Capital Gains Income.
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab.

1.7 All Taxpayers - Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,65,20,639	-	-
>0 and <=1,50,000	1,17,79,684	39,510	0.34
>150,000 and <= 2,00,000	13,18,569	23,238	1.76
>2,00,000 and <=2,50,000	5,58,567	12,398	2.22
>2,50,000 and <= 3,50,000	4,94,069	14,409	2.92
>3,50,000 and <= 4,00,000	1,20,975	4,517	3.73
>4,00,000 and <= 4,50,000	87,836	3,721	4.24
>4,50,000 and <= 5,00,000	70,369	3,341	4.75
>5,00,000 and <= 5,50,000	54,441	2,848	5.23
>5,50,000 and <= 9,50,000	1,76,232	12,324	6.99
>9,50,000 and <= 10,00,000	9,055	883	9.75
>10,00,000 and <=15,00,000	44,046	5,291	12.01
>15,00,000 and <= 20,00,000	17,068	2,935	17.20
>20,00,000 and <= 25,00,000	9,265	2,064	22.28
>25,00,000 and <= 50,00,000	15,680	5,347	34.10
>50,00,000 and <= 1,00,00,000	6,522	4,473	68.58
>1,00,00,000 and <=5,00,00,000	4,432	8,660	195.41
>5,00,00,000 and <=10,00,00,000	530	3,727	703.21
>10,00,00,000 and <=25,00,00,000	360	5,494	1,526.12
>25,00,00,000 and <=50,00,00,000	107	3,544	3,312.56
>50,00,00,000 and <=100,00,00,000	57	4,031	7,071.75
>100,00,00,000 and <=500,00,00,000	48	9,495	19,780.88
>500,00,00,000	8	8,779	1,09,734.67
Total	3,12,88,559	1,81,030	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income.
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab.

1.8 All Taxpayers - Range of Interest Income (AY-2012-13)

Range	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	2,54,29,812	-	-
>0 and <=1,50,000	51,87,967	12,688	0.24
>150,000 and <= 2,00,000	2,02,115	3,503	1.73
>2,00,000 and <=2,50,000	1,15,622	2,580	2.23
>2,50,000 and <= 3,50,000	1,26,193	3,708	2.94
>3,50,000 and <= 4,00,000	36,725	1,372	3.74
>4,00,000 and <= 4,50,000	27,448	1,164	4.24
>4,50,000 and <= 5,00,000	21,833	1,035	4.74
>5,00,000 and <= 5,50,000	17,306	907	5.24
>5,50,000 and <= 9,50,000	64,094	4,528	7.06
>9,50,000 and <= 10,00,000	3,992	389	9.74
>10,00,000 and <=15,00,000	22,805	2,754	12.08
>15,00,000 and <= 20,00,000	9,786	1,686	17.23
>20,00,000 and <= 25,00,000	5,499	1,226	22.29
>25,00,000 and <= 50,00,000	9,660	3,307	34.23
>50,00,000 and <= 1,00,00,000	4,104	2,819	68.69
>1,00,00,000 and <=5,00,00,000	2,873	5,695	198.22
>5,00,00,000 and <=10,00,00,000	341	2,357	691.30
>10,00,00,000 and <=25,00,00,000	244	3,771	1,545.60
>25,00,00,000 and <=50,00,00,000	69	2,278	3,300.92
>50,00,00,000 and <=100,00,00,000	36	2,577	7,158.25
>100,00,00,000 and	30	6,227	20,755.94
>500,00,00,000	5	4,898	97,962.91
Total	3,12,88,559	71,469	

Notes

1. The Interest Income is already included in the Income from Other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab.

1.9 All Taxpayers-Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	2,99,63,095	-	-
>0 and <=1,50,000	11,91,031	7,525	0.63
>150,000 and <= 2,00,000	29,780	515	1.73
>2,00,000 and <=2,50,000	19,648	439	2.23
>2,50,000 and <= 3,50,000	23,601	695	2.94
>3,50,000 and <= 4,00,000	7,305	273	3.74
>4,00,000 and <= 4,50,000	5,729	243	4.24
>4,50,000 and <= 5,00,000	4,662	221	4.74
>5,00,000 and <= 5,50,000	3,728	195	5.24
>5,50,000 and <= 9,50,000	15,662	1,120	7.15
>9,50,000 and <= 10,00,000	1,155	113	9.75
>10,00,000 and <=15,00,000	6,595	804	12.19
>15,00,000 and <= 20,00,000	3,589	619	17.25
>20,00,000 and <= 25,00,000	2,248	502	22.34
>25,00,000 and <= 50,00,000	4,787	1,667	34.83
>50,00,000 and <= 1,00,00,000	2,637	1,838	69.68
>1,00,00,000 and <=5,00,00,000	2,487	5,209	209.45
>5,00,00,000 and <=10,00,00,000	390	2,713	695.67
>10,00,00,000 and <=25,00,00,000	271	4,141	1,527.89
>25,00,00,000 and <=50,00,00,000	96	3,191	3,324.45
>50,00,00,000 and <=100,00,00,000	34	2,368	6,965.85
>100,00,00,000 and <=500,00,00,000	27	6,692	24,784.98
>500,00,00,000	2	2,318	115,891.48
Total	3,12,88,559	43,400	

Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income.
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab.

1.10 All Taxpayers - Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	6,92,366	-	-
>0 and <=1,50,000	43,66,102	36,439	0.83
>150,000 and <= 2,00,000	1,12,11,895	2,00,750	1.79
>2,00,000 and <=2,50,000	38,82,333	86,130	2.22
>2,50,000 and <= 3,50,000	36,46,092	1,07,137	2.94
>3,50,000 and <= 4,00,000	12,02,002	44,968	3.74
>4,00,000 and <= 4,50,000	9,87,556	41,859	4.24
>4,50,000 and <= 5,00,000	8,32,183	39,526	4.75
>5,00,000 and <= 5,50,000	6,74,021	35,273	5.23
>5,50,000 and <= 9,50,000	21,55,998	1,51,648	7.03
>9,50,000 and <= 10,00,000	1,29,612	12,637	9.75
>10,00,000 and <=15,00,000	6,91,445	83,467	12.07
>15,00,000 and <= 20,00,000	2,79,156	48,047	17.21
>20,00,000 and <= 25,00,000	1,54,214	34,335	22.26
>25,00,000 and <= 50,00,000	2,23,262	75,766	33.94
>50,00,000 and <= 1,00,00,000	89,325	61,638	69.00
>1,00,00,000 and <=5,00,00,000	58,275	1,13,496	194.76
>5,00,00,000 and <=10,00,00,000	6,082	42,239	694.49
>10,00,00,000 and <=25,00,00,000	3,843	58,922	1,533.23
>25,00,00,000 and <=50,00,00,000	1,297	45,015	3,470.71
>50,00,00,000 and <=100,00,00,000	681	47,403	6,960.81
>100,00,00,000 and <=500,00,00,000	638	1,31,068	20,543.50
>500,00,00,000	181	4,09,473	2,26,228.30
Total	3,12,88,559	19,07,237	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

1.11 All Taxpayers - Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	1,74,18,582	-	-
>0 and <=1,50,000	1,22,21,052	26,222	0.21
>150,000 and <= 2,00,000	3,40,062	5,907	1.74
>2,00,000 and <=2,50,000	2,40,980	5,383	2.23
>2,50,000 and <= 3,50,000	3,00,835	8,880	2.95
>3,50,000 and <= 4,00,000	99,192	3,710	3.74
>4,00,000 and <= 4,50,000	79,483	3,371	4.24
>4,50,000 and <= 5,00,000	67,334	3,194	4.74
>5,00,000 and <= 5,50,000	55,793	2,925	5.24
>5,50,000 and <= 9,50,000	2,14,712	15,183	7.07
>9,50,000 and <= 10,00,000	13,388	1,305	9.75
>10,00,000 and <=15,00,000	84,086	10,214	12.15
>15,00,000 and <= 20,00,000	41,456	7,147	17.24
>20,00,000 and <= 25,00,000	24,221	5,401	22.30
>25,00,000 and <= 50,00,000	46,565	16,051	34.47
>50,00,000 and <= 1,00,00,000	21,235	14,591	68.71
>1,00,00,000 and <=5,00,00,000	15,429	30,667	198.76
>5,00,00,000 and <=10,00,00,000	2,009	13,891	691.44
>10,00,00,000 and <=25,00,00,000	1,180	18,190	1,541.52
>25,00,00,000 and <=50,00,00,000	451	15,714	3,484.34
>50,00,00,000 and <=100,00,00,000	247	17,192	6,960.18
>100,00,00,000 and <=500,00,00,000	209	42,988	20,568.54
>500,00,00,000	58	89,280	1,53,930.89
Total	3,12,88,559	3,57,405	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid (advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

2. Income Tax Returns – Individuals

2.1 Individual– Gross Total Income (AY 2012-13)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	1,55,501	-	-
>0 and <=1,50,000	30,13,171	25,679	0.85
>150,000 and <= 2,00,000	73,61,219	1,32,623	1.80
>2,00,000 and <=2,50,000	44,00,926	97,667	2.22
>2,50,000 and <= 3,50,000	47,92,311	1,40,556	2.93
>3,50,000 and <= 4,00,000	14,11,154	52,758	3.74
>4,00,000 and <= 4,50,000	11,84,934	50,260	4.24
>4,50,000 and <= 5,00,000	10,25,891	48,669	4.74
>5,00,000 and <= 5,50,000	8,67,289	45,415	5.24
>5,50,000 and <= 9,50,000	29,70,300	2,07,009	6.97
>9,50,000 and <= 10,00,000	1,52,453	14,858	9.75
>10,00,000 and <=15,00,000	8,22,430	99,029	12.04
>15,00,000 and <= 20,00,000	3,02,371	51,905	17.17
>20,00,000 and <= 25,00,000	1,56,984	34,972	22.28
>25,00,000 and <= 50,00,000	2,05,342	68,695	33.45
>50,00,000 and <= 1,00,00,000	66,632	45,364	68.08
>1,00,00,000 and <=5,00,00,000	33,928	61,052	179.95
>5,00,00,000 and <=10,00,00,000	1,826	12,375	677.71
>10,00,00,000 and <=25,00,00,000	729	10,635	1,458.78
>25,00,00,000 and <=50,00,00,000	128	4,225	3,300.95
>50,00,00,000 and <=100,00,00,000	50	3,467	6,933.71
>100,00,00,000 and <=500,00,00,000	26	5,154	19,821.65
>500,00,00,000	3	1,920	63,997.96
Total	2,89,25,598	12,14,289	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

2.2 Individual- Range of Salary Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	1,71,75,910	-	-
>0 and <=1,50,000	16,18,900	15,139	0.94
>150,000 and <= 2,00,000	10,83,029	19,130	1.77
>2,00,000 and <=2,50,000	10,33,295	23,321	2.26
>2,50,000 and <= 3,50,000	19,31,300	57,446	2.97
>3,50,000 and <= 4,00,000	8,10,689	30,365	3.75
>4,00,000 and <= 4,50,000	7,57,676	32,196	4.25
>4,50,000 and <= 5,00,000	6,99,039	33,166	4.74
>5,00,000 and <= 5,50,000	5,97,511	31,306	5.24
>5,50,000 and <= 9,50,000	20,29,856	1,40,895	6.94
>9,50,000 and <= 10,00,000	1,00,350	9,779	9.74
>10,00,000 and <=15,00,000	5,93,464	71,587	12.06
>15,00,000 and <= 20,00,000	2,07,127	35,562	17.17
>20,00,000 and <= 25,00,000	1,10,404	24,640	22.32
>25,00,000 and <= 50,00,000	1,23,389	40,914	33.16
>50,00,000 and <= 1,00,00,000	36,027	24,508	68.03
>1,00,00,000 and <=5,00,00,000	16,845	29,313	174.02
>5,00,00,000 and <=10,00,00,000	612	4,099	669.83
>10,00,00,000 and <=25,00,00,000	146	2,025	1,386.73
>25,00,00,000 and <=50,00,00,000	23	699	3,040.60
>50,00,00,000 and <=100,00,00,000	6	412	6,874.26
>100,00,00,000 and	-	-	-
>500,00,00,000	-	-	-
Total	2,89,25,598	6,26,502	

Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e. "Sum of Salary Income" divided by total number of returns within the value range slab
4. Salary income has also been reported by some taxpayers other than individuals (e.g. HUF).

2.3 Individual- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	6,06,704	-3,299	-0.54
= 0	2,63,12,115	-	-
>0 and <=1,50,000	14,64,544	8,789	0.60
>150,000 and <= 2,00,000	1,65,092	2,855	1.73
>2,00,000 and <=2,50,000	1,00,655	2,234	2.22
>2,50,000 and <= 3,50,000	1,05,899	3,094	2.92
>3,50,000 and <= 4,00,000	27,862	1,042	3.74
>4,00,000 and <= 4,50,000	22,710	962	4.23
>4,50,000 and <= 5,00,000	16,981	805	4.74
>5,00,000 and <= 5,50,000	14,610	765	5.23
>5,50,000 and <= 9,50,000	49,813	3,478	6.98
>9,50,000 and <= 10,00,000	2,671	260	9.74
>10,00,000 and <=15,00,000	15,970	1,936	12.12
>15,00,000 and <= 20,00,000	6,992	1,201	17.18
>20,00,000 and <= 25,00,000	3,882	863	22.22
>25,00,000 and <= 50,00,000	6,315	2,140	33.89
>50,00,000 and <= 1,00,00,000	2,069	1,393	67.33
>1,00,00,000 and <=5,00,00,000	697	1,164	166.99
>5,00,00,000 and <=10,00,00,000	12	77	644.08
>10,00,00,000 and <=25,00,00,000	5	56	1,126.90
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	2,89,25,598	29,814	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

2.4 Individual- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	1,36,20,690	-	-
>0 and <=1,50,000	38,02,327	32,694	0.86
>150,000 and <= 2,00,000	50,67,452	90,517	1.79
>2,00,000 and <=2,50,000	24,71,102	54,567	2.21
>2,50,000 and <= 3,50,000	19,31,085	56,001	2.90
>3,50,000 and <= 4,00,000	4,23,610	15,799	3.73
>4,00,000 and <= 4,50,000	3,12,238	13,208	4.23
>4,50,000 and <= 5,00,000	2,42,973	11,518	4.74
>5,00,000 and <= 5,50,000	1,75,466	9,176	5.23
>5,50,000 and <= 9,50,000	5,71,569	39,994	7.00
>9,50,000 and <= 10,00,000	30,963	3,019	9.75
>10,00,000 and <=15,00,000	1,35,975	16,318	12.00
>15,00,000 and <= 20,00,000	50,310	8,643	17.18
>20,00,000 and <= 25,00,000	25,766	5,735	22.26
>25,00,000 and <= 50,00,000	41,040	13,963	34.02
>50,00,000 and <= 1,00,00,000	14,715	10,009	68.02
>1,00,00,000 and <=5,00,00,000	7,544	13,850	183.59
>5,00,00,000 and <=10,00,00,000	483	3,240	670.77
>10,00,00,000 and <=25,00,00,000	231	3,493	1,512.24
>25,00,00,000 and <=50,00,00,000	37	1,240	3,351.17
>50,00,00,000 and <=100,00,00,000	14	1,031	7,363.23
>100,00,00,000 and <=500,00,00,000	7	1,481	21,160.77
>500,00,00,000	1	673	67,316.16
Total	2,89,25,598	4,06,169	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab\

2.5 Individual- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	2,87,31,739	-	-
>0 and <=1,50,000	95,114	537	0.56
>150,000 and <= 2,00,000	16,193	281	1.74
>2,00,000 and <=2,50,000	9,836	220	2.24
>2,50,000 and <= 3,50,000	11,845	350	2.96
>3,50,000 and <= 4,00,000	4,370	164	3.75
>4,00,000 and <= 4,50,000	3,498	149	4.25
>4,50,000 and <= 5,00,000	3,163	150	4.75
>5,00,000 and <= 5,50,000	2,707	142	5.24
>5,50,000 and <= 9,50,000	14,154	1,026	7.25
>9,50,000 and <= 10,00,000	1,259	123	9.76
>10,00,000 and <=15,00,000	8,313	1,022	12.29
>15,00,000 and <= 20,00,000	5,048	875	17.34
>20,00,000 and <= 25,00,000	3,253	728	22.37
>25,00,000 and <= 50,00,000	7,288	2,550	34.98
>50,00,000 and <= 1,00,00,000	3,972	2,768	69.70
>1,00,00,000 and <=5,00,00,000	3,181	6,270	197.12
>5,00,00,000 and <=10,00,00,000	379	2,606	687.49
>10,00,00,000 and <=25,00,00,000	206	3,078	1,494.10
>25,00,00,000 and <=50,00,00,000	40	1,375	3,437.35
>50,00,00,000 and <=100,00,00,000	22	1,517	6,893.48
>100,00,00,000 and <=500,00,00,000	17	3,768	22,166.82
>500,00,00,000	1	693	69,254.82
Total	2,89,25,598	30,392	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

2.6 Individual- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	1,448	-18	-1.27
= 0	2,84,97,021	-	-
>0 and <=1,50,000	3,58,890	916	0.26
>150,000 and <= 2,00,000	15,465	270	1.75
>2,00,000 and <=2,50,000	10,069	225	2.24
>2,50,000 and <= 3,50,000	12,341	364	2.95
>3,50,000 and <= 4,00,000	4,086	153	3.75
>4,00,000 and <= 4,50,000	3,236	137	4.25
>4,50,000 and <= 5,00,000	2,713	129	4.76
>5,00,000 and <= 5,50,000	2,172	114	5.24
>5,50,000 and <= 9,50,000	8,768	624	7.12
>9,50,000 and <= 10,00,000	596	58	9.77
>10,00,000 and <=15,00,000	3,323	404	12.16
>15,00,000 and <= 20,00,000	1,636	282	17.26
>20,00,000 and <= 25,00,000	941	210	22.34
>25,00,000 and <= 50,00,000	1,744	599	34.33
>50,00,000 and <= 1,00,00,000	745	508	68.25
>1,00,00,000 and <=5,00,00,000	378	703	185.98
>5,00,00,000 and <=10,00,00,000	18	113	625.42
>10,00,00,000 and <=25,00,00,000	5	69	1,373.34
>25,00,00,000 and <=50,00,00,000	3	101	3,354.57
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	2,89,25,598	5,962	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

2.7 Individual- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,50,02,303	-	-
>0 and <=1,50,000	1,12,64,465	37,103	0.33
>150,000 and <= 2,00,000	11,84,053	20,878	1.76
>2,00,000 and <=2,50,000	5,09,485	11,309	2.22
>2,50,000 and <= 3,50,000	4,40,141	12,830	2.92
>3,50,000 and <= 4,00,000	1,06,757	3,986	3.73
>4,00,000 and <= 4,50,000	76,963	3,261	4.24
>4,50,000 and <= 5,00,000	60,388	2,866	4.75
>5,00,000 and <= 5,50,000	46,467	2,432	5.23
>5,50,000 and <= 9,50,000	1,49,024	10,408	6.98
>9,50,000 and <= 10,00,000	7,678	748	9.75
>10,00,000 and <=15,00,000	37,292	4,478	12.01
>15,00,000 and <= 20,00,000	14,205	2,440	17.18
>20,00,000 and <= 25,00,000	7,529	1,676	22.27
>25,00,000 and <= 50,00,000	11,952	4,051	33.90
>50,00,000 and <= 1,00,00,000	4,445	3,011	67.74
>1,00,00,000 and <=5,00,00,000	2,236	4,002	178.97
>5,00,00,000 and <=10,00,00,000	142	993	699.48
>10,00,00,000 and <=25,00,00,000	61	850	1,394.11
>25,00,00,000 and <=50,00,00,000	9	279	3,097.99
>50,00,00,000 and <=100,00,00,000	2	105	5,243.86
>100,00,00,000 and <=500,00,00,000	1	103	10,281.04
>500,00,00,000	-	-	-
Total	2,89,25,598	1,27,810	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

2.8 Individual- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	2,35,99,865	-	-
>0 and <=1,50,000	47,89,623	11,032	0.23
>150,000 and <= 2,00,000	1,57,911	2,736	1.73
>2,00,000 and <=2,50,000	94,195	2,102	2.23
>2,50,000 and <= 3,50,000	1,03,185	3,034	2.94
>3,50,000 and <= 4,00,000	30,067	1,123	3.74
>4,00,000 and <= 4,50,000	22,540	956	4.24
>4,50,000 and <= 5,00,000	17,874	847	4.74
>5,00,000 and <= 5,50,000	14,157	742	5.24
>5,50,000 and <= 9,50,000	52,385	3,698	7.06
>9,50,000 and <= 10,00,000	3,259	318	9.74
>10,00,000 and <=15,00,000	18,343	2,214	12.07
>15,00,000 and <= 20,00,000	7,581	1,305	17.21
>20,00,000 and <= 25,00,000	4,147	924	22.28
>25,00,000 and <= 50,00,000	6,772	2,303	34.00
>50,00,000 and <= 1,00,00,000	2,454	1,663	67.76
>1,00,00,000 and <=5,00,00,000	1,156	2,058	178.00
>5,00,00,000 and <=10,00,00,000	61	398	652.25
>10,00,00,000 and <=25,00,00,000	19	267	1,407.42
>25,00,00,000 and <=50,00,00,000	3	99	3,305.03
>50,00,00,000 and <=100,00,00,000	1	52	5,151.79
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	2,89,25,598	37,871	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

2.9 Individual- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	2,77,25,715	-	-
>0 and <=1,50,000	11,12,275	7,220	0.65
>150,000 and <= 2,00,000	23,953	414	1.73
>2,00,000 and <=2,50,000	15,247	340	2.23
>2,50,000 and <= 3,50,000	17,460	513	2.94
>3,50,000 and <= 4,00,000	5,065	189	3.74
>4,00,000 and <= 4,50,000	3,811	161	4.24
>4,50,000 and <= 5,00,000	3,008	143	4.74
>5,00,000 and <= 5,50,000	2,290	120	5.24
>5,50,000 and <= 9,50,000	8,801	622	7.07
>9,50,000 and <= 10,00,000	564	55	9.76
>10,00,000 and <=15,00,000	2,960	358	12.11
>15,00,000 and <= 20,00,000	1,368	236	17.25
>20,00,000 and <= 25,00,000	762	170	22.34
>25,00,000 and <= 50,00,000	1,382	470	34.01
>50,00,000 and <= 1,00,00,000	561	386	68.79
>1,00,00,000 and <=5,00,00,000	341	619	181.56
>5,00,00,000 and <=10,00,00,000	23	149	647.49
>10,00,00,000 and <=25,00,00,000	11	163	1,478.72
>25,00,00,000 and <=50,00,00,000	1	31	3,114.98
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	2,89,25,598	12,360	

Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

2.10 Individual- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	1,33,228	-	-
>0 and <=1,50,000	36,15,089	32,577	0.90
>150,000 and <= 2,00,000	1,08,36,369	1,94,115	1.79
>2,00,000 and <=2,50,000	37,57,522	83,369	2.22
>2,50,000 and <= 3,50,000	35,22,562	1,03,502	2.94
>3,50,000 and <= 4,00,000	11,61,339	43,446	3.74
>4,00,000 and <= 4,50,000	9,53,038	40,396	4.24
>4,50,000 and <= 5,00,000	7,97,839	37,889	4.75
>5,00,000 and <= 5,50,000	6,47,597	33,894	5.23
>5,50,000 and <= 9,50,000	20,53,903	1,44,321	7.03
>9,50,000 and <= 10,00,000	1,21,946	11,889	9.75
>10,00,000 and <=15,00,000	6,48,359	78,200	12.06
>15,00,000 and <= 20,00,000	2,54,765	43,828	17.20
>20,00,000 and <= 25,00,000	1,38,235	30,766	22.26
>25,00,000 and <= 50,00,000	1,84,514	62,118	33.67
>50,00,000 and <= 1,00,00,000	63,677	43,431	68.21
>1,00,00,000 and <=5,00,00,000	32,947	59,380	180.23
>5,00,00,000 and <=10,00,00,000	1,774	12,023	677.74
>10,00,00,000 and <=25,00,00,000	699	10,170	1,454.91
>25,00,00,000 and <=50,00,00,000	124	4,124	3,326.03
>50,00,00,000 and <=100,00,00,000	45	3,063	6,805.97
>100,00,00,000 and <=500,00,00,000	24	4,807	20,028.64
>500,00,00,000	3	1,919	63,979.94
Total	2,89,25,598	10,79,226	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

2.11 Individual- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	1,63,16,487	-	-
>0 and <=1,50,000	1,12,26,713	23,551	0.21
>150,000 and <= 2,00,000	3,02,273	5,253	1.74
>2,00,000 and <=2,50,000	2,14,343	4,788	2.23
>2,50,000 and <= 3,50,000	2,64,395	7,800	2.95
>3,50,000 and <= 4,00,000	86,400	3,231	3.74
>4,00,000 and <= 4,50,000	68,853	2,920	4.24
>4,50,000 and <= 5,00,000	57,985	2,750	4.74
>5,00,000 and <= 5,50,000	47,913	2,512	5.24
>5,50,000 and <= 9,50,000	1,76,904	12,451	7.04
>9,50,000 and <= 10,00,000	10,358	1,009	9.75
>10,00,000 and <=15,00,000	62,853	7,619	12.12
>15,00,000 and <= 20,00,000	29,330	5,052	17.23
>20,00,000 and <= 25,00,000	16,367	3,644	22.27
>25,00,000 and <= 50,00,000	28,807	9,853	34.20
>50,00,000 and <= 1,00,00,000	10,595	7,142	67.41
>1,00,00,000 and <=5,00,00,000	4,681	8,241	176.04
>5,00,00,000 and <=10,00,00,000	239	1,604	671.10
>10,00,00,000 and <=25,00,00,000	75	1,121	1,495.21
>25,00,00,000 and <=50,00,00,000	16	540	3,376.97
>50,00,00,000 and <=100,00,00,000	8	590	7,380.45
>100,00,00,000 and	3	437	14,583.00
>500,00,00,000	-	-	-
Total	2,89,25,598	1,12,112	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid (advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.
4. For AY 2012-13, there were the following exemption thresholds for different classes of taxpayers- (i) For male individuals below 60 years of age- Rs.1,80,000/- (ii) For woman individuals below 60 years of age- Rs.1,90,000/- (iii) For individuals of 60 years of age or more but below 80 years of age- Rs.2,50,000/- and (iv) For individuals of 80 years of age or more- Rs.5,00,000/-.

3. Income Tax Returns - HUF

3.1 HUF– Gross Total Income (AY 2012-13)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	9,460	-	-
>0 and <=1,50,000	1,76,594	1,430	0.81
>150,000 and <= 2,00,000	2,81,621	4,988	1.77
>2,00,000 and <=2,50,000	93,578	2,073	2.22
>2,50,000 and <= 3,50,000	1,08,059	3,163	2.93
>3,50,000 and <= 4,00,000	27,484	1,027	3.74
>4,00,000 and <= 4,50,000	22,171	940	4.24
>4,50,000 and <= 5,00,000	21,327	1,016	4.76
>5,00,000 and <= 5,50,000	16,832	880	5.23
>5,50,000 and <= 9,50,000	59,630	4,190	7.03
>9,50,000 and <= 10,00,000	2,876	280	9.75
>10,00,000 and <=15,00,000	10,798	1,282	11.87
>15,00,000 and <= 20,00,000	3,497	600	17.16
>20,00,000 and <= 25,00,000	1,713	381	22.23
>25,00,000 and <= 50,00,000	2,790	946	33.92
>50,00,000 and <= 1,00,00,000	1,057	731	69.17
>1,00,00,000 and <=5,00,00,000	502	959	191.10
>5,00,00,000 and <=10,00,00,000	43	298	692.25
>10,00,00,000 and <=25,00,00,000	20	298	1,488.70
>25,00,00,000 and <=50,00,00,000	5	158	3,150.20
>50,00,00,000 and <=100,00,00,000	3	230	7,681.55
>100,00,00,000 and <=500,00,00,000	1	102	10,176.30
>500,00,00,000	-	-	-
Total	8,40,061	25,972	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

3.2 HUF- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	46	-	-0.89
= 0	7,23,544	-	-
>0 and <=1,50,000	76,586	497	0.65
>150,000 and <= 2,00,000	11,839	204	1.73
>2,00,000 and <=2,50,000	6,783	151	2.22
>2,50,000 and <= 3,50,000	7,822	229	2.93
>3,50,000 and <= 4,00,000	2,189	82	3.74
>4,00,000 and <= 4,50,000	1,852	78	4.24
>4,50,000 and <= 5,00,000	1,362	65	4.74
>5,00,000 and <= 5,50,000	1,184	62	5.23
>5,50,000 and <= 9,50,000	4,137	286	6.91
>9,50,000 and <= 10,00,000	179	17	9.75
>10,00,000 and <=15,00,000	1,146	139	12.10
>15,00,000 and <= 20,00,000	457	79	17.28
>20,00,000 and <= 25,00,000	245	55	22.43
>25,00,000 and <= 50,00,000	474	163	34.38
>50,00,000 and <= 1,00,00,000	149	100	67.34
>1,00,00,000 and <=5,00,00,000	61	121	197.87
>5,00,00,000 and <=10,00,00,000	5	32	644.45
>10,00,00,000 and <=25,00,00,000	1	18	1,791.70
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,061	2,378	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

3.3 HUF- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	4,41,133	-	-
>0 and <=1,50,000	1,23,300	1,173	0.95
>150,000 and <= 2,00,000	1,21,274	2,123	1.75
>2,00,000 and <=2,50,000	39,713	882	2.22
>2,50,000 and <= 3,50,000	44,706	1,309	2.93
>3,50,000 and <= 4,00,000	12,422	465	3.74
>4,00,000 and <= 4,50,000	10,424	442	4.24
>4,50,000 and <= 5,00,000	10,182	484	4.75
>5,00,000 and <= 5,50,000	6,538	341	5.22
>5,50,000 and <= 9,50,000	21,943	1,538	7.01
>9,50,000 and <= 10,00,000	1,088	106	9.76
>10,00,000 and <=15,00,000	3,643	436	11.97
>15,00,000 and <= 20,00,000	1,394	240	17.18
>20,00,000 and <= 25,00,000	638	142	22.22
>25,00,000 and <= 50,00,000	1,042	357	34.28
>50,00,000 and <= 1,00,00,000	387	264	68.23
>1,00,00,000 and <=5,00,00,000	203	381	187.79
>5,00,00,000 and <=10,00,00,000	14	109	779.88
>10,00,00,000 and <=25,00,00,000	10	154	1,537.34
>25,00,00,000 and <=50,00,00,000	3	95	3,171.16
>50,00,00,000 and <=100,00,00,000	3	227	7,571.69
>100,00,00,000 and	1	102	10,176.30
>500,00,00,000	-	-	-
Total	8,40,061	11,371	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

3.4 HUF- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	8,29,380	-	-
>0 and <=1,50,000	5,132	30	0.58
>150,000 and <= 2,00,000	1,069	19	1.73
>2,00,000 and <=2,50,000	595	13	2.24
>2,50,000 and <= 3,50,000	669	20	2.96
>3,50,000 and <= 4,00,000	278	10	3.72
>4,00,000 and <= 4,50,000	180	8	4.23
>4,50,000 and <= 5,00,000	155	7	4.76
>5,00,000 and <= 5,50,000	156	8	5.24
>5,50,000 and <= 9,50,000	763	56	7.33
>9,50,000 and <= 10,00,000	60	6	9.75
>10,00,000 and <=15,00,000	444	55	12.39
>15,00,000 and <= 20,00,000	258	45	17.40
>20,00,000 and <= 25,00,000	159	36	22.46
>25,00,000 and <= 50,00,000	387	137	35.52
>50,00,000 and <= 1,00,00,000	205	147	71.52
>1,00,00,000 and <=5,00,00,000	146	291	199.51
>5,00,00,000 and <=10,00,00,000	17	114	669.47
>10,00,00,000 and <=25,00,00,000	6	82	1,368.40
>25,00,00,000 and <=50,00,00,000	2	55	2,740.77
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,061	1,139	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

3.5 HUF- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	111	-	-0.04
= 0	8,03,146	-	-
>0 and <=1,50,000	30,373	81	0.27
>150,000 and <= 2,00,000	2,082	36	1.73
>2,00,000 and <=2,50,000	992	22	2.21
>2,50,000 and <= 3,50,000	1,232	36	2.90
>3,50,000 and <= 4,00,000	322	12	3.75
>4,00,000 and <= 4,50,000	268	11	4.20
>4,50,000 and <= 5,00,000	277	13	4.79
>5,00,000 and <= 5,50,000	209	11	5.17
>5,50,000 and <= 9,50,000	564	40	7.11
>9,50,000 and <= 10,00,000	39	4	9.77
>10,00,000 and <=15,00,000	177	22	12.15
>15,00,000 and <= 20,00,000	78	13	17.25
>20,00,000 and <= 25,00,000	49	11	22.28
>25,00,000 and <= 50,00,000	92	32	34.49
>50,00,000 and <= 1,00,00,000	33	21	64.62
>1,00,00,000 and <=5,00,00,000	15	22	145.18
>5,00,00,000 and <=10,00,00,000	1	9	915.47
>10,00,00,000 and <=25,00,00,000	1	18	1,771.39
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,061	414	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

3.6 HUF- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,34,843	-	-
>0 and <=1,50,000	4,24,758	2,093	0.49
>150,000 and <= 2,00,000	1,25,351	2,199	1.75
>2,00,000 and <=2,50,000	44,312	983	2.22
>2,50,000 and <= 3,50,000	47,916	1,400	2.92
>3,50,000 and <= 4,00,000	11,972	447	3.74
>4,00,000 and <= 4,50,000	9,030	383	4.24
>4,50,000 and <= 5,00,000	8,206	390	4.76
>5,00,000 and <= 5,50,000	6,594	344	5.22
>5,50,000 and <= 9,50,000	20,823	1,456	6.99
>9,50,000 and <= 10,00,000	894	87	9.74
>10,00,000 and <=15,00,000	3,245	383	11.80
>15,00,000 and <= 20,00,000	867	148	17.13
>20,00,000 and <= 25,00,000	396	88	22.22
>25,00,000 and <= 50,00,000	617	203	32.86
>50,00,000 and <= 1,00,00,000	162	114	70.40
>1,00,00,000 and <=5,00,00,000	71	132	186.31
>5,00,00,000 and <=10,00,00,000	3	20	672.99
>10,00,00,000 and <=25,00,00,000	1	11	1,127.96
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,061	10,883	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

3.7 HUF- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	4,13,179	-	-
>0 and <=1,50,000	3,27,568	1,409	0.43
>150,000 and <= 2,00,000	39,154	679	1.73
>2,00,000 and <=2,50,000	18,082	402	2.23
>2,50,000 and <= 3,50,000	18,573	543	2.92
>3,50,000 and <= 4,00,000	5,006	187	3.73
>4,00,000 and <= 4,50,000	3,521	149	4.24
>4,50,000 and <= 5,00,000	2,753	131	4.74
>5,00,000 and <= 5,50,000	2,126	111	5.23
>5,50,000 and <= 9,50,000	6,810	476	6.99
>9,50,000 and <= 10,00,000	334	33	9.73
>10,00,000 and <=15,00,000	1,673	199	11.87
>15,00,000 and <= 20,00,000	523	89	17.10
>20,00,000 and <= 25,00,000	244	54	22.26
>25,00,000 and <= 50,00,000	366	121	32.96
>50,00,000 and <= 1,00,00,000	103	72	69.89
>1,00,00,000 and <=5,00,00,000	45	84	186.70
>5,00,00,000 and <=10,00,00,000	-	-	-
>10,00,00,000 and <=25,00,00,000	1	11	1,127.96
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,061	4,750	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

3.8 HUF- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	8,26,786	-	-
>0 and <=1,50,000	10,773	42	0.39
>150,000 and <= 2,00,000	556	10	1.72
>2,00,000 and <=2,50,000	371	8	2.25
>2,50,000 and <= 3,50,000	446	13	2.95
>3,50,000 and <= 4,00,000	145	5	3.74
>4,00,000 and <= 4,50,000	103	4	4.23
>4,50,000 and <= 5,00,000	96	5	4.73
>5,00,000 and <= 5,50,000	81	4	5.25
>5,50,000 and <= 9,50,000	331	23	7.10
>9,50,000 and <= 10,00,000	24	2	9.72
>10,00,000 and <=15,00,000	133	16	12.15
>15,00,000 and <= 20,00,000	59	10	16.94
>20,00,000 and <= 25,00,000	37	8	22.71
>25,00,000 and <= 50,00,000	74	25	33.71
>50,00,000 and <= 1,00,00,000	29	19	66.95
>1,00,00,000 and <=5,00,00,000	14	29	204.85
>5,00,00,000 and <=10,00,00,000	2	15	731.73
>10,00,00,000 and <=25,00,00,000	1	20	2,000.35
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,061	260	

Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

3.9 HUF- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	12,859	-	-
>0 and <=1,50,000	1,90,162	1,575	0.83
>150,000 and <= 2,00,000	3,27,179	5,795	1.77
>2,00,000 and <=2,50,000	91,887	2,025	2.20
>2,50,000 and <= 3,50,000	76,326	2,235	2.93
>3,50,000 and <= 4,00,000	23,436	877	3.74
>4,00,000 and <= 4,50,000	19,425	823	4.24
>4,50,000 and <= 5,00,000	20,846	996	4.78
>5,00,000 and <= 5,50,000	14,919	777	5.21
>5,50,000 and <= 9,50,000	44,072	3,114	7.07
>9,50,000 and <= 10,00,000	2,031	198	9.75
>10,00,000 and <=15,00,000	8,168	980	12.00
>15,00,000 and <= 20,00,000	3,021	519	17.16
>20,00,000 and <= 25,00,000	1,572	350	22.25
>25,00,000 and <= 50,00,000	2,595	883	34.04
>50,00,000 and <= 1,00,00,000	1,023	708	69.17
>1,00,00,000 and <=5,00,00,000	471	897	190.45
>5,00,00,000 and <=10,00,00,000	42	289	687.11
>10,00,00,000 and <=25,00,00,000	18	262	1,457.92
>25,00,00,000 and <=50,00,00,000	5	157	3,134.69
>50,00,00,000 and <=100,00,00,000	3	230	7,681.55
>100,00,00,000 and <=500,00,00,000	1	102	10,176.30
>500,00,00,000	-	-	-
Total	8,40,061	23,793	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

3.10 HUF- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,74,122	-	-
>0 and <=1,50,000	3,46,919	661	0.19
>150,000 and <= 2,00,000	4,654	80	1.72
>2,00,000 and <=2,50,000	2,885	64	2.23
>2,50,000 and <= 3,50,000	3,439	101	2.95
>3,50,000 and <= 4,00,000	1,133	42	3.74
>4,00,000 and <= 4,50,000	851	36	4.25
>4,50,000 and <= 5,00,000	657	31	4.74
>5,00,000 and <= 5,50,000	562	29	5.24
>5,50,000 and <= 9,50,000	2,389	170	7.13
>9,50,000 and <= 10,00,000	143	14	9.74
>10,00,000 and <=15,00,000	935	113	12.12
>15,00,000 and <= 20,00,000	452	78	17.16
>20,00,000 and <= 25,00,000	264	59	22.50
>25,00,000 and <= 50,00,000	398	134	33.72
>50,00,000 and <= 1,00,00,000	161	110	68.54
>1,00,00,000 and <=5,00,00,000	83	158	190.00
>5,00,00,000 and <=10,00,00,000	8	49	613.19
>10,00,00,000 and <=25,00,00,000	4	70	1,744.29
>25,00,00,000 and <=50,00,00,000	2	57	2,869.93
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,061	2,058	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid (advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

4. Income Tax Returns - Firms

4.1 Firm – Gross Total Income (AY 2012-13)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,13,443	-	-
>0 and <=1,50,000	4,25,098	1,702	0.40
>150,000 and <= 2,00,000	30,203	524	1.73
>2,00,000 and <=2,50,000	21,524	481	2.23
>2,50,000 and <= 3,50,000	30,328	900	2.97
>3,50,000 and <= 4,00,000	10,631	398	3.74
>4,00,000 and <= 4,50,000	9,337	396	4.24
>4,50,000 and <= 5,00,000	8,008	380	4.75
>5,00,000 and <= 5,50,000	6,873	360	5.24
>5,50,000 and <= 9,50,000	32,584	2,354	7.23
>9,50,000 and <= 10,00,000	3,125	305	9.75
>10,00,000 and <=15,00,000	17,809	2,184	12.26
>15,00,000 and <= 20,00,000	10,234	1,770	17.29
>20,00,000 and <= 25,00,000	6,513	1,453	22.31
>25,00,000 and <= 50,00,000	14,931	5,235	35.06
>50,00,000 and <= 1,00,00,000	8,933	6,292	70.43
>1,00,00,000 and <=5,00,00,000	7,419	14,924	201.16
>5,00,00,000 and <=10,00,00,000	881	6,140	696.88
>10,00,00,000 and <=25,00,00,000	524	8,079	1,541.72
>25,00,00,000 and <=50,00,00,000	122	4,151	3,402.68
>50,00,00,000 and <=100,00,00,000	60	4,096	6,825.85
>100,00,00,000 and <=500,00,00,000	30	5,401	18,002.48
>500,00,00,000	3	2,940	98,013.21
Total	8,58,613	70,462	-

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

4.2 Firm- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	8,41,318	-	-
>0 and <=1,50,000	7,417	44	0.59
>150,000 and <= 2,00,000	1,008	17	1.73
>2,00,000 and <=2,50,000	831	19	2.23
>2,50,000 and <= 3,50,000	1,264	37	2.95
>3,50,000 and <= 4,00,000	486	18	3.77
>4,00,000 and <= 4,50,000	514	22	4.23
>4,50,000 and <= 5,00,000	354	17	4.75
>5,00,000 and <= 5,50,000	344	18	5.23
>5,50,000 and <= 9,50,000	1,601	114	7.10
>9,50,000 and <= 10,00,000	122	12	9.75
>10,00,000 and <=15,00,000	866	107	12.32
>15,00,000 and <= 20,00,000	528	92	17.34
>20,00,000 and <= 25,00,000	352	79	22.35
>25,00,000 and <= 50,00,000	816	287	35.17
>50,00,000 and <= 1,00,00,000	494	347	70.26
>1,00,00,000 and <=5,00,00,000	268	467	174.22
>5,00,00,000 and <=10,00,00,000	17	115	675.15
>10,00,00,000 and <=25,00,00,000	11	146	1,323.26
>25,00,00,000 and <=50,00,00,000	1	31	3,070.64
>50,00,00,000 and <=100,00,00,000	1	83	8,319.74
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,58,613	2,070	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

4.3 Firm- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,08,864	-	-
>0 and <=1,50,000	4,32,647	1,725	0.40
>150,000 and <= 2,00,000	30,522	529	1.73
>2,00,000 and <=2,50,000	21,699	485	2.24
>2,50,000 and <= 3,50,000	30,525	905	2.96
>3,50,000 and <= 4,00,000	10,699	400	3.74
>4,00,000 and <= 4,50,000	9,278	393	4.24
>4,50,000 and <= 5,00,000	7,995	379	4.75
>5,00,000 and <= 5,50,000	6,799	356	5.24
>5,50,000 and <= 9,50,000	32,185	2,326	7.23
>9,50,000 and <= 10,00,000	3,041	296	9.75
>10,00,000 and <=15,00,000	17,346	2,125	12.25
>15,00,000 and <= 20,00,000	9,900	1,711	17.28
>20,00,000 and <= 25,00,000	6,250	1,396	22.33
>25,00,000 and <= 50,00,000	14,167	4,960	35.01
>50,00,000 and <= 1,00,00,000	8,337	5,867	70.37
>1,00,00,000 and <=5,00,00,000	6,853	13,795	201.29
>5,00,00,000 and <=10,00,00,000	819	5,679	693.42
>10,00,00,000 and <=25,00,00,000	487	7,555	1,551.40
>25,00,00,000 and <=50,00,00,000	113	3,886	3,438.85
>50,00,00,000 and <=100,00,00,000	57	3,885	6,816.40
>100,00,00,000 and <=500,00,00,000	28	4,813	17,188.06
>500,00,00,000	2	1,940	96,980.51
Total	8,58,613	65,406	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

4.4 Firm- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	8,56,465	-	-
>0 and <=1,50,000	374	2	0.47
>150,000 and <= 2,00,000	66	1	1.76
>2,00,000 and <=2,50,000	65	1	2.23
>2,50,000 and <= 3,50,000	69	2	3.00
>3,50,000 and <= 4,00,000	49	2	3.76
>4,00,000 and <= 4,50,000	49	2	4.22
>4,50,000 and <= 5,00,000	32	2	4.72
>5,00,000 and <= 5,50,000	23	1	5.24
>5,50,000 and <= 9,50,000	196	15	7.43
>9,50,000 and <= 10,00,000	23	2	9.79
>10,00,000 and <=15,00,000	160	20	12.32
>15,00,000 and <= 20,00,000	134	23	17.43
>20,00,000 and <= 25,00,000	91	21	22.68
>25,00,000 and <= 50,00,000	295	106	35.94
>50,00,000 and <= 1,00,00,000	212	149	70.08
>1,00,00,000 and <=5,00,00,000	233	498	213.94
>5,00,00,000 and <=10,00,00,000	45	345	766.16
>10,00,00,000 and <=25,00,00,000	26	380	1,460.97
>25,00,00,000 and <=50,00,00,000	1	27	2,654.08
>50,00,00,000 and <=100,00,00,000	2	119	5,949.45
>100,00,00,000 and <=500,00,00,000	2	244	12,176.48
>500,00,00,000	1	1,000	99,979.71
Total	8,58,613	2,960	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

4.5 Firm- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	31	-2	-5.63
= 0	8,54,277	-	-
>0 and <=1,50,000	2,803	9	0.31
>150,000 and <= 2,00,000	177	3	1.75
>2,00,000 and <=2,50,000	112	2	2.21
>2,50,000 and <= 3,50,000	176	5	3.00
>3,50,000 and <= 4,00,000	64	2	3.75
>4,00,000 and <= 4,50,000	48	2	4.32
>4,50,000 and <= 5,00,000	42	2	4.76
>5,00,000 and <= 5,50,000	29	2	5.23
>5,50,000 and <= 9,50,000	217	16	7.33
>9,50,000 and <= 10,00,000	19	2	9.81
>10,00,000 and <=15,00,000	159	19	12.18
>15,00,000 and <= 20,00,000	92	16	17.48
>20,00,000 and <= 25,00,000	52	12	22.63
>25,00,000 and <= 50,00,000	133	46	34.93
>50,00,000 and <= 1,00,00,000	94	64	67.83
>1,00,00,000 and <=5,00,00,000	77	142	184.86
>5,00,00,000 and <=10,00,00,000	6	44	733.91
>10,00,00,000 and <=25,00,00,000	5	67	1,335.94
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,58,613	454	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

4.6 Firm- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	8,04,644	-	-
>0 and <=1,50,000	44,160	117	0.27
>150,000 and <= 2,00,000	1,862	32	1.73
>2,00,000 and <=2,50,000	1,212	27	2.24
>2,50,000 and <= 3,50,000	1,535	45	2.95
>3,50,000 and <= 4,00,000	580	22	3.74
>4,00,000 and <= 4,50,000	462	20	4.25
>4,50,000 and <= 5,00,000	381	18	4.76
>5,00,000 and <= 5,50,000	317	17	5.24
>5,50,000 and <= 9,50,000	1,326	96	7.20
>9,50,000 and <= 10,00,000	105	10	9.75
>10,00,000 and <=15,00,000	662	81	12.20
>15,00,000 and <= 20,00,000	332	58	17.42
>20,00,000 and <= 25,00,000	230	52	22.42
>25,00,000 and <= 50,00,000	436	152	34.86
>50,00,000 and <= 1,00,00,000	201	139	69.39
>1,00,00,000 and <=5,00,00,000	151	290	192.15
>5,00,00,000 and <=10,00,00,000	13	91	698.94
>10,00,00,000 and <=25,00,00,000	3	37	1,219.79
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	1	425	42,465.37
>500,00,00,000	-	-	-
Total	8,58,613	1,728	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

4.7 Firm- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	8,17,000	-	-
>0 and <=1,50,000	33,986	93	0.27
>150,000 and <= 2,00,000	1,459	25	1.73
>2,00,000 and <=2,50,000	942	21	2.24
>2,50,000 and <= 3,50,000	1,221	36	2.95
>3,50,000 and <= 4,00,000	454	17	3.74
>4,00,000 and <= 4,50,000	389	17	4.24
>4,50,000 and <= 5,00,000	308	15	4.76
>5,00,000 and <= 5,50,000	252	13	5.24
>5,50,000 and <= 9,50,000	1,021	74	7.21
>9,50,000 and <= 10,00,000	79	8	9.74
>10,00,000 and <=15,00,000	507	62	12.21
>15,00,000 and <= 20,00,000	277	48	17.40
>20,00,000 and <= 25,00,000	175	39	22.39
>25,00,000 and <= 50,00,000	322	111	34.49
>50,00,000 and <= 1,00,00,000	132	90	67.92
>1,00,00,000 and <=5,00,00,000	80	150	187.26
>5,00,00,000 and <=10,00,00,000	7	51	730.13
>10,00,00,000 and <=25,00,00,000	2	25	1,257.12
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,58,613	894	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

4.8 Firm- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	8,12,392	-	-
>0 and <=1,50,000	32,279	118	0.37
>150,000 and <= 2,00,000	2,223	39	1.74
>2,00,000 and <=2,50,000	1,583	35	2.23
>2,50,000 and <= 3,50,000	2,272	67	2.95
>3,50,000 and <= 4,00,000	812	30	3.74
>4,00,000 and <= 4,50,000	662	28	4.24
>4,50,000 and <= 5,00,000	577	27	4.75
>5,00,000 and <= 5,50,000	450	24	5.24
>5,50,000 and <= 9,50,000	2,060	149	7.23
>9,50,000 and <= 10,00,000	170	17	9.75
>10,00,000 and <=15,00,000	1,009	123	12.21
>15,00,000 and <= 20,00,000	520	90	17.23
>20,00,000 and <= 25,00,000	346	77	22.32
>25,00,000 and <= 50,00,000	675	233	34.52
>50,00,000 and <= 1,00,00,000	332	228	68.68
>1,00,00,000 and <=5,00,00,000	218	419	192.42
>5,00,00,000 and <=10,00,00,000	19	133	702.43
>10,00,00,000 and <=25,00,00,000	11	176	1,597.60
>25,00,00,000 and <=50,00,00,000	2	83	4,144.44
>50,00,00,000 and <=100,00,00,000	1	59	5,935.77
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,58,613	2,156	

Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

4.9 Firm- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,16,232	-	-
>0 and <=1,50,000	4,25,195	1,704	0.40
>150,000 and <= 2,00,000	30,267	525	1.73
>2,00,000 and <=2,50,000	21,480	480	2.24
>2,50,000 and <= 3,50,000	30,246	897	2.97
>3,50,000 and <= 4,00,000	10,592	396	3.74
>4,00,000 and <= 4,50,000	9,271	393	4.24
>4,50,000 and <= 5,00,000	7,988	379	4.75
>5,00,000 and <= 5,50,000	6,832	358	5.24
>5,50,000 and <= 9,50,000	32,395	2,341	7.22
>9,50,000 and <= 10,00,000	3,095	302	9.75
>10,00,000 and <=15,00,000	17,570	2,154	12.26
>15,00,000 and <= 20,00,000	10,092	1,745	17.29
>20,00,000 and <= 25,00,000	6,395	1,426	22.31
>25,00,000 and <= 50,00,000	14,489	5,075	35.02
>50,00,000 and <= 1,00,00,000	8,534	5,998	70.28
>1,00,00,000 and <=5,00,00,000	6,764	13,418	198.37
>5,00,00,000 and <=10,00,00,000	690	4,767	690.89
>10,00,00,000 and <=25,00,00,000	353	5,412	1,533.12
>25,00,00,000 and <=50,00,00,000	73	2,481	3,397.95
>50,00,00,000 and <=100,00,00,000	40	2,884	7,210.50
>100,00,00,000 and <=500,00,00,000	19	3,385	17,813.96
>500,00,00,000	1	1,001	1,00,067.32
Total	8,58,613	57,520	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

4.10 Firm- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,74,037	-	-
>0 and <=1,50,000	4,72,911	1,390	0.29
>150,000 and <= 2,00,000	19,889	344	1.73
>2,00,000 and <=2,50,000	13,412	300	2.23
>2,50,000 and <= 3,50,000	17,712	524	2.96
>3,50,000 and <= 4,00,000	5,919	222	3.74
>4,00,000 and <= 4,50,000	4,864	206	4.24
>4,50,000 and <= 5,00,000	4,298	204	4.74
>5,00,000 and <= 5,50,000	3,461	182	5.24
>5,50,000 and <= 9,50,000	15,696	1,126	7.18
>9,50,000 and <= 10,00,000	1,167	114	9.75
>10,00,000 and <=15,00,000	7,957	970	12.20
>15,00,000 and <= 20,00,000	4,268	737	17.26
>20,00,000 and <= 25,00,000	2,658	594	22.33
>25,00,000 and <= 50,00,000	5,634	1,944	34.51
>50,00,000 and <= 1,00,00,000	2,680	1,855	69.20
>1,00,00,000 and <=5,00,00,000	1,797	3,403	189.35
>5,00,00,000 and <=10,00,00,000	158	1,088	688.57
>10,00,00,000 and <=25,00,00,000	63	924	1,466.73
>25,00,00,000 and <=50,00,00,000	25	827	3,306.29
>50,00,00,000 and <=100,00,00,000	6	410	6,829.38
>100,00,00,000 and <=500,00,00,000	1	206	20,623.64
>500,00,00,000	-	-	-
Total	8,58,613	17,568	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

5. Income Tax Returns - AOP/BOI

5.1 AOP/BOI – Gross Total Income (AY 2012-13)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	6,621	-	-
>0 and <=1,50,000	5,959	27	0.83
>150,000 and <= 2,00,000	2,099	37	3.45
>2,00,000 and <=2,50,000	562	12	4.41
>2,50,000 and <= 3,50,000	587	17	7.51
>3,50,000 and <= 4,00,000	178	7	8.31
>4,00,000 and <= 4,50,000	145	6	9.58
>4,50,000 and <= 5,00,000	143	7	10.60
>5,00,000 and <= 5,50,000	103	5	13.95
>5,50,000 and <= 9,50,000	400	28	19.75
>9,50,000 and <= 10,00,000	25	2	23.57
>10,00,000 and <=15,00,000	202	25	32.87
>15,00,000 and <= 20,00,000	93	16	45.51
>20,00,000 and <= 25,00,000	65	14	61.78
>25,00,000 and <= 50,00,000	164	59	128.34
>50,00,000 and <= 1,00,00,000	92	63	211.45
>1,00,00,000 and <=5,00,00,000	107	226	713.66
>5,00,00,000 and <=10,00,00,000	20	143	1,407.52
>10,00,00,000 and <=25,00,00,000	15	211	3,718.91
>25,00,00,000 and <=50,00,00,000	8	298	7,138.60
>50,00,00,000 and <=100,00,00,000	2	143	12,101.39
>100,00,00,000 and <=500,00,00,000	1	121	71,457.15
>500,00,00,000	1	715	211.45
Total	17,592	2,182	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

5.2 AOP/BOI- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	17,036	-	-
>0 and <=1,50,000	207	1	0.67
>150,000 and <= 2,00,000	45	1	1.77
>2,00,000 and <=2,50,000	35	1	2.27
>2,50,000 and <= 3,50,000	46	1	2.98
>3,50,000 and <= 4,00,000	22	1	3.74
>4,00,000 and <= 4,50,000	23	1	4.23
>4,50,000 and <= 5,00,000	18	1	4.73
>5,00,000 and <= 5,50,000	10	1	5.24
>5,50,000 and <= 9,50,000	59	4	7.12
>9,50,000 and <= 10,00,000	3	0	9.74
>10,00,000 and <=15,00,000	30	4	11.95
>15,00,000 and <= 20,00,000	12	2	16.82
>20,00,000 and <= 25,00,000	6	1	21.50
>25,00,000 and <= 50,00,000	21	7	35.45
>50,00,000 and <= 1,00,00,000	7	5	67.34
>1,00,00,000 and <=5,00,00,000	10	17	171.41
>5,00,00,000 and <=10,00,00,000	1	7	736.67
>10,00,00,000 and <=25,00,00,000	1	10	1,032.77
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	17,592	66	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

5.3 AOP/BOI- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	11,804	-	-
>0 and <=1,50,000	3,524	14	0.41
>150,000 and <= 2,00,000	629	11	1.76
>2,00,000 and <=2,50,000	247	5	2.22
>2,50,000 and <= 3,50,000	318	9	2.94
>3,50,000 and <= 4,00,000	115	4	3.73
>4,00,000 and <= 4,50,000	83	4	4.23
>4,50,000 and <= 5,00,000	56	3	4.73
>5,00,000 and <= 5,50,000	50	3	5.25
>5,50,000 and <= 9,50,000	235	17	7.13
>9,50,000 and <= 10,00,000	12	1	9.78
>10,00,000 and <=15,00,000	115	14	12.32
>15,00,000 and <= 20,00,000	63	11	16.93
>20,00,000 and <= 25,00,000	47	10	22.12
>25,00,000 and <= 50,00,000	112	39	34.78
>50,00,000 and <= 1,00,00,000	61	42	68.16
>1,00,00,000 and <=5,00,00,000	88	193	219.61
>5,00,00,000 and <=10,00,00,000	16	117	730.50
>10,00,00,000 and <=25,00,00,000	12	181	1,508.59
>25,00,00,000 and <=50,00,00,000	3	108	3,597.28
>50,00,00,000 and <=100,00,00,000	1	76	7,607.20
>100,00,00,000 and	-	-	-
>500,00,00,000	1	704	70,424.38
Total	17,592	1,567	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

5.4 AOP/BOI- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	17,512	-	-
>0 and <=1,50,000	27	0	0.39
>150,000 and <= 2,00,000	4	0	1.86
>2,00,000 and <=2,50,000	-	-	-
>2,50,000 and <= 3,50,000	1	0	3.16
>3,50,000 and <= 4,00,000	-	-	-
>4,00,000 and <= 4,50,000	1	0	4.35
>4,50,000 and <= 5,00,000	-	-	-
>5,00,000 and <= 5,50,000	-	-	-
>5,50,000 and <= 9,50,000	8	1	7.42
>9,50,000 and <= 10,00,000	-	-	-
>10,00,000 and <=15,00,000	5	1	11.85
>15,00,000 and <= 20,00,000	4	1	16.06
>20,00,000 and <= 25,00,000	3	1	22.88
>25,00,000 and <= 50,00,000	7	2	32.16
>50,00,000 and <= 1,00,00,000	8	6	68.77
>1,00,00,000 and <=5,00,00,000	7	12	170.65
>5,00,00,000 and <=10,00,00,000	3	20	674.58
>10,00,00,000 and <=25,00,00,000	2	24	1,214.03
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	17,592	67	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

5.5 AOP/BOI- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	17,426	-	-
>0 and <=1,50,000	89	0	0.38
>150,000 and <= 2,00,000	10	0	1.75
>2,00,000 and <=2,50,000	7	0	2.22
>2,50,000 and <= 3,50,000	7	0	2.99
>3,50,000 and <= 4,00,000	3	0	3.82
>4,00,000 and <= 4,50,000	-	-	-
>4,50,000 and <= 5,00,000	-	-	-
>5,00,000 and <= 5,50,000	1	0	5.07
>5,50,000 and <= 9,50,000	5	0	7.31
>9,50,000 and <= 10,00,000	2	0	9.66
>10,00,000 and <=15,00,000	5	1	12.94
>15,00,000 and <= 20,00,000	4	1	17.40
>20,00,000 and <= 25,00,000	3	1	22.47
>25,00,000 and <= 50,00,000	7	3	37.75
>50,00,000 and <= 1,00,00,000	6	5	75.19
>1,00,00,000 and <=5,00,00,000	10	21	206.66
>5,00,00,000 and <=10,00,00,000	5	39	773.29
>10,00,00,000 and <=25,00,00,000	2	33	1,636.67
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and	-	-	-
>500,00,00,000	-	-	-
Total	17,592	103	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

5.6 AOP/BOI- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	11,468	-	-
>0 and <=1,50,000	3,399	15	0.45
>150,000 and <= 2,00,000	1,500	27	1.77
>2,00,000 and <=2,50,000	323	7	2.18
>2,50,000 and <= 3,50,000	262	8	2.92
>3,50,000 and <= 4,00,000	78	3	3.73
>4,00,000 and <= 4,50,000	68	3	4.27
>4,50,000 and <= 5,00,000	90	4	4.79
>5,00,000 and <= 5,50,000	49	3	5.26
>5,50,000 and <= 9,50,000	152	11	7.04
>9,50,000 and <= 10,00,000	9	1	9.82
>10,00,000 and <=15,00,000	68	8	12.37
>15,00,000 and <= 20,00,000	27	5	17.14
>20,00,000 and <= 25,00,000	11	3	23.01
>25,00,000 and <= 50,00,000	35	12	34.64
>50,00,000 and <= 1,00,00,000	20	13	66.43
>1,00,00,000 and <=5,00,00,000	19	41	218.09
>5,00,00,000 and <=10,00,00,000	6	41	681.54
>10,00,00,000 and <=25,00,00,000	2	28	1,392.62
>25,00,00,000 and <=50,00,00,000	4	139	3,462.63
>50,00,00,000 and <=100,00,00,000	1	67	6,670.00
>100,00,00,000 and <=500,00,00,000	1	121	12,101.39
>500,00,00,000	-	-	-
Total	17,592	558	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

5.7 AOP/BOI- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	14,565	-	-
>0 and <=1,50,000	2,347	11	0.48
>150,000 and <= 2,00,000	333	6	1.75
>2,00,000 and <=2,50,000	83	2	2.20
>2,50,000 and <= 3,50,000	55	2	2.95
>3,50,000 and <= 4,00,000	25	1	3.76
>4,00,000 and <= 4,50,000	14	1	4.27
>4,50,000 and <= 5,00,000	24	1	4.76
>5,00,000 and <= 5,50,000	13	1	5.24
>5,50,000 and <= 9,50,000	57	4	7.26
>9,50,000 and <= 10,00,000	4	0	9.86
>10,00,000 and <=15,00,000	25	3	12.40
>15,00,000 and <= 20,00,000	6	1	16.54
>20,00,000 and <= 25,00,000	5	1	23.37
>25,00,000 and <= 50,00,000	13	4	33.06
>50,00,000 and <= 1,00,00,000	4	2	60.88
>1,00,00,000 and <=5,00,00,000	13	31	236.03
>5,00,00,000 and <=10,00,00,000	3	21	706.52
>10,00,00,000 and <=25,00,00,000	1	16	1,574.59
>25,00,00,000 and <=50,00,00,000	2	65	3,248.13
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and	-	-	-
>500,00,00,000	-	-	-
Total	17,592	173	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

5.8 AOP/BOI- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	16,784	-	-
>0 and <=1,50,000	448	2	0.47
>150,000 and <= 2,00,000	50	1	1.73
>2,00,000 and <=2,50,000	43	1	2.24
>2,50,000 and <= 3,50,000	54	2	2.96
>3,50,000 and <= 4,00,000	20	1	3.76
>4,00,000 and <= 4,50,000	22	1	4.23
>4,50,000 and <= 5,00,000	14	1	4.81
>5,00,000 and <= 5,50,000	5	0	5.15
>5,50,000 and <= 9,50,000	39	3	7.22
>9,50,000 and <= 10,00,000	3	0	9.73
>10,00,000 and <=15,00,000	20	2	11.73
>15,00,000 and <= 20,00,000	12	2	16.91
>20,00,000 and <= 25,00,000	7	2	22.49
>25,00,000 and <= 50,00,000	19	6	32.53
>50,00,000 and <= 1,00,00,000	15	10	66.12
>1,00,00,000 and <=5,00,00,000	28	66	236.21
>5,00,00,000 and <=10,00,00,000	7	49	706.32
>10,00,00,000 and <=25,00,00,000	2	29	1,460.41
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	17,592	178	

Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

5.9 AOP/BOI- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	6,994	-	-
>0 and <=1,50,000	5,756	26	0.46
>150,000 and <= 2,00,000	2,087	37	1.77
>2,00,000 and <=2,50,000	548	12	2.20
>2,50,000 and <= 3,50,000	549	16	2.93
>3,50,000 and <= 4,00,000	164	6	3.75
>4,00,000 and <= 4,50,000	143	6	4.24
>4,50,000 and <= 5,00,000	139	7	4.77
>5,00,000 and <= 5,50,000	95	5	5.26
>5,50,000 and <= 9,50,000	372	26	7.10
>9,50,000 and <= 10,00,000	24	2	9.80
>10,00,000 and <=15,00,000	191	24	12.38
>15,00,000 and <= 20,00,000	88	15	17.06
>20,00,000 and <= 25,00,000	63	14	22.25
>25,00,000 and <= 50,00,000	154	55	35.58
>50,00,000 and <= 1,00,00,000	86	59	69.13
>1,00,00,000 and <=5,00,00,000	99	209	211.57
>5,00,00,000 and <=10,00,00,000	18	126	701.95
>10,00,00,000 and <=25,00,00,000	12	164	1,367.40
>25,00,00,000 and <=50,00,00,000	7	270	3,855.78
>50,00,00,000 and <=100,00,00,000	1	67	6,670.00
>100,00,00,000 and <=500,00,00,000	1	121	12,101.39
>500,00,00,000	1	715	71,457.15
Total	17,592	1,983	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

5.10 AOP/BOI- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	14,533	-	-
>0 and <=1,50,000	2,513	5	0.19
>150,000 and <= 2,00,000	48	1	1.74
>2,00,000 and <=2,50,000	52	1	2.24
>2,50,000 and <= 3,50,000	63	2	3.00
>3,50,000 and <= 4,00,000	23	1	3.78
>4,00,000 and <= 4,50,000	16	1	4.24
>4,50,000 and <= 5,00,000	28	1	4.73
>5,00,000 and <= 5,50,000	12	1	5.32
>5,50,000 and <= 9,50,000	71	5	7.34
>9,50,000 and <= 10,00,000	4	0	9.70
>10,00,000 and <=15,00,000	54	7	12.36
>15,00,000 and <= 20,00,000	34	6	17.10
>20,00,000 and <= 25,00,000	14	3	22.46
>25,00,000 and <= 50,00,000	53	19	35.83
>50,00,000 and <= 1,00,00,000	29	20	69.90
>1,00,00,000 and <=5,00,00,000	36	77	213.24
>5,00,00,000 and <=10,00,00,000	3	22	746.37
>10,00,00,000 and <=25,00,00,000	4	55	1,368.70
>25,00,00,000 and <=50,00,00,000	1	37	3,743.60
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	1	222	22,196.63
>500,00,00,000	-	-	-
Total	17,592	486	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

6. Income Tax Returns - Company

6.1 Company – Gross Total Income (AY 2012-13)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,87,340	-	-
>0 and <=1,50,000	1,14,421	475	0.42
>150,000 and <= 2,00,000	12,091	210	1.74
>2,00,000 and <=2,50,000	9,221	206	2.24
>2,50,000 and <= 3,50,000	14,519	432	2.97
>3,50,000 and <= 4,00,000	5,790	217	3.74
>4,00,000 and <= 4,50,000	5,140	218	4.25
>4,50,000 and <= 5,00,000	4,776	227	4.75
>5,00,000 and <= 5,50,000	4,195	220	5.24
>5,50,000 and <= 9,50,000	23,533	1,723	7.32
>9,50,000 and <= 10,00,000	2,381	232	9.75
>10,00,000 and <=15,00,000	16,450	2,023	12.30
>15,00,000 and <= 20,00,000	10,820	1,876	17.34
>20,00,000 and <= 25,00,000	7,731	1,731	22.38
>25,00,000 and <= 50,00,000	21,004	7,462	35.53
>50,00,000 and <= 1,00,00,000	15,666	11,196	71.46
>1,00,00,000 and <=5,00,00,000	17,484	38,406	219.67
>5,00,00,000 and <=10,00,00,000	3,453	24,333	704.70
>10,00,00,000 and <=25,00,00,000	2,686	41,808	1,556.52
>25,00,00,000 and <=50,00,00,000	1,076	37,565	3,491.18
>50,00,00,000 and <=100,00,00,000	602	41,800	6,943.54
>100,00,00,000 and <=500,00,00,000	604	1,26,077	20,873.66
>500,00,00,000	185	4,48,654	2,42,515.60
Total	5,81,168	7,87,091	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

6.2 Company- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	5,56,500	-	-
>0 and <=1,50,000	7,015	47	0.68
>150,000 and <= 2,00,000	1,215	21	1.73
>2,00,000 and <=2,50,000	1,131	25	2.22
>2,50,000 and <= 3,50,000	1,718	51	2.96
>3,50,000 and <= 4,00,000	626	23	3.75
>4,00,000 and <= 4,50,000	737	31	4.23
>4,50,000 and <= 5,00,000	541	26	4.74
>5,00,000 and <= 5,50,000	540	28	5.23
>5,50,000 and <= 9,50,000	2,767	197	7.13
>9,50,000 and <= 10,00,000	193	19	9.74
>10,00,000 and <=15,00,000	1,775	218	12.29
>15,00,000 and <= 20,00,000	1,149	199	17.33
>20,00,000 and <= 25,00,000	746	166	22.24
>25,00,000 and <= 50,00,000	2,118	747	35.28
>50,00,000 and <= 1,00,00,000	1,217	856	70.37
>1,00,00,000 and <=5,00,00,000	1,006	1,983	197.09
>5,00,00,000 and <=10,00,00,000	114	824	722.46
>10,00,00,000 and <=25,00,00,000	36	507	1,407.54
>25,00,00,000 and <=50,00,00,000	18	599	3,327.10
>50,00,00,000 and <=100,00,00,000	4	272	6,795.92
>100,00,00,000 and <=500,00,00,000	2	627	31,325.94
>500,00,00,000	-	-	-
Total	5,81,168	7,466	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

6.3 Company- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	3,05,113	-	-
>0 and <=1,50,000	1,09,997	452	0.41
>150,000 and <= 2,00,000	11,212	195	1.74
>2,00,000 and <=2,50,000	8,734	196	2.24
>2,50,000 and <= 3,50,000	13,604	405	2.97
>3,50,000 and <= 4,00,000	5,458	204	3.74
>4,00,000 and <= 4,50,000	4,723	200	4.24
>4,50,000 and <= 5,00,000	4,489	213	4.74
>5,00,000 and <= 5,50,000	3,865	203	5.24
>5,50,000 and <= 9,50,000	22,092	1,617	7.32
>9,50,000 and <= 10,00,000	2,245	219	9.75
>10,00,000 and <=15,00,000	15,191	1,869	12.30
>15,00,000 and <= 20,00,000	9,975	1,730	17.34
>20,00,000 and <= 25,00,000	7,035	1,575	22.39
>25,00,000 and <= 50,00,000	19,141	6,799	35.52
>50,00,000 and <= 1,00,00,000	14,357	10,247	71.37
>1,00,00,000 and <=5,00,00,000	15,984	35,072	219.42
>5,00,00,000 and <=10,00,00,000	3,185	22,405	703.47
>10,00,00,000 and <=25,00,00,000	2,516	39,067	1,552.75
>25,00,00,000 and <=50,00,00,000	988	34,569	3,498.91
>50,00,00,000 and <=100,00,00,000	540	37,453	6,935.70
>100,00,00,000 and <=500,00,00,000	555	1,16,678	21,023.01
>500,00,00,000	169	4,01,722	2,37,705.22
Total	5,81,168	7,13,089	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

6.4 Company- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	5,76,258	-	-
>0 and <=1,50,000	929	5	0.49
>150,000 and <= 2,00,000	131	2	1.75
>2,00,000 and <=2,50,000	90	2	2.24
>2,50,000 and <= 3,50,000	183	5	2.94
>3,50,000 and <= 4,00,000	97	4	3.76
>4,00,000 and <= 4,50,000	73	3	4.26
>4,50,000 and <= 5,00,000	67	3	4.74
>5,00,000 and <= 5,50,000	64	3	5.28
>5,50,000 and <= 9,50,000	372	27	7.39
>9,50,000 and <= 10,00,000	43	4	9.76
>10,00,000 and <=15,00,000	297	37	12.41
>15,00,000 and <= 20,00,000	221	39	17.43
>20,00,000 and <= 25,00,000	161	36	22.37
>25,00,000 and <= 50,00,000	586	210	35.84
>50,00,000 and <= 1,00,00,000	495	352	71.15
>1,00,00,000 and <=5,00,00,000	695	1,576	226.77
>5,00,00,000 and <=10,00,00,000	150	1,058	705.52
>10,00,00,000 and <=25,00,00,000	127	1,964	1,546.82
>25,00,00,000 and <=50,00,00,000	58	1,971	3,398.11
>50,00,00,000 and <=100,00,00,000	32	2,165	6,765.68
>100,00,00,000 and <=500,00,00,000	32	5,961	18,629.15
>500,00,00,000	7	29,676	4,23,940.83
Total	5,81,168	45,105	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

6.5 Company- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	77	-77	-100.01
= 0	5,67,977	-	-
>0 and <=1,50,000	6,691	26	0.39
>150,000 and <= 2,00,000	548	10	1.74
>2,00,000 and <=2,50,000	445	10	2.23
>2,50,000 and <= 3,50,000	574	17	2.96
>3,50,000 and <= 4,00,000	241	9	3.77
>4,00,000 and <= 4,50,000	200	9	4.25
>4,50,000 and <= 5,00,000	192	9	4.76
>5,00,000 and <= 5,50,000	177	9	5.24
>5,50,000 and <= 9,50,000	880	64	7.29
>9,50,000 and <= 10,00,000	89	9	9.78
>10,00,000 and <=15,00,000	512	64	12.42
>15,00,000 and <= 20,00,000	342	59	17.29
>20,00,000 and <= 25,00,000	239	54	22.48
>25,00,000 and <= 50,00,000	663	234	35.35
>50,00,000 and <= 1,00,00,000	484	341	70.38
>1,00,00,000 and <=5,00,00,000	590	1,294	219.39
>5,00,00,000 and <=10,00,00,000	102	701	687.45
>10,00,00,000 and <=25,00,00,000	90	1,392	1,547.20
>25,00,00,000 and <=50,00,00,000	30	1,027	3,423.96
>50,00,00,000 and <=100,00,00,000	11	773	7,025.35
>100,00,00,000 and <=500,00,00,000	13	2,601	20,006.21
>500,00,00,000	1	1,056	1,05,610.82
Total	5,81,168	9,691	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

6.6 Company- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	5,21,964	-	-
>0 and <=1,50,000	31,961	124	0.39
>150,000 and <= 2,00,000	2,833	49	1.74
>2,00,000 and <=2,50,000	2,051	46	2.24
>2,50,000 and <= 3,50,000	2,989	89	2.97
>3,50,000 and <= 4,00,000	1,176	44	3.75
>4,00,000 and <= 4,50,000	990	42	4.24
>4,50,000 and <= 5,00,000	878	42	4.74
>5,00,000 and <= 5,50,000	751	39	5.24
>5,50,000 and <= 9,50,000	3,905	283	7.25
>9,50,000 and <= 10,00,000	311	30	9.75
>10,00,000 and <=15,00,000	2,338	287	12.30
>15,00,000 and <= 20,00,000	1,406	244	17.32
>20,00,000 and <= 25,00,000	992	221	22.32
>25,00,000 and <= 50,00,000	2,392	843	35.25
>50,00,000 and <= 1,00,00,000	1,577	1,112	70.49
>1,00,00,000 and <=5,00,00,000	1,834	3,934	214.53
>5,00,00,000 and <=10,00,00,000	348	2,465	708.27
>10,00,00,000 and <=25,00,00,000	276	4,333	1,569.93
>25,00,00,000 and <=50,00,00,000	92	3,069	3,335.72
>50,00,00,000 and <=100,00,00,000	52	3,701	7,117.17
>100,00,00,000 and <=500,00,00,000	44	8,705	19,784.00
>500,00,00,000	8	8,779	1,09,734.67
Total	5,81,168	38,482	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

6.7 Company- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	5,30,362	-	-
>0 and <=1,50,000	27,598	109	0.40
>150,000 and <= 2,00,000	2,344	41	1.74
>2,00,000 and <=2,50,000	1,796	40	2.24
>2,50,000 and <= 3,50,000	2,629	78	2.96
>3,50,000 and <= 4,00,000	973	36	3.74
>4,00,000 and <= 4,50,000	834	35	4.25
>4,50,000 and <= 5,00,000	738	35	4.74
>5,00,000 and <= 5,50,000	651	34	5.24
>5,50,000 and <= 9,50,000	3,366	244	7.26
>9,50,000 and <= 10,00,000	287	28	9.75
>10,00,000 and <=15,00,000	2,011	247	12.29
>15,00,000 and <= 20,00,000	1,246	216	17.34
>20,00,000 and <= 25,00,000	864	193	22.31
>25,00,000 and <= 50,00,000	2,037	717	35.21
>50,00,000 and <= 1,00,00,000	1,332	937	70.31
>1,00,00,000 and <=5,00,00,000	1,501	3,213	214.07
>5,00,00,000 and <=10,00,00,000	257	1,803	701.64
>10,00,00,000 and <=25,00,00,000	211	3,319	1,572.81
>25,00,00,000 and <=50,00,00,000	63	2,087	3,312.93
>50,00,00,000 and <=100,00,00,000	33	2,389	7,240.25
>100,00,00,000 and <=500,00,00,000	30	6,227	20,755.94
>500,00,00,000	5	4,898	97,962.91
Total	5,81,168	26,927	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

6.8 Company- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	5,20,289	-	-
>0 and <=1,50,000	33,014	133	0.40
>150,000 and <= 2,00,000	2,766	48	1.74
>2,00,000 and <=2,50,000	2,238	50	2.24
>2,50,000 and <= 3,50,000	3,088	91	2.96
>3,50,000 and <= 4,00,000	1,170	44	3.74
>4,00,000 and <= 4,50,000	1,033	44	4.24
>4,50,000 and <= 5,00,000	892	42	4.74
>5,00,000 and <= 5,50,000	829	44	5.25
>5,50,000 and <= 9,50,000	4,130	300	7.27
>9,50,000 and <= 10,00,000	371	36	9.75
>10,00,000 and <=15,00,000	2,331	286	12.28
>15,00,000 and <= 20,00,000	1,530	264	17.27
>20,00,000 and <= 25,00,000	1,031	230	22.35
>25,00,000 and <= 50,00,000	2,481	878	35.39
>50,00,000 and <= 1,00,00,000	1,576	1,107	70.27
>1,00,00,000 and <=5,00,00,000	1,736	3,719	214.20
>5,00,00,000 and <=10,00,00,000	299	2,080	695.75
>10,00,00,000 and <=25,00,00,000	220	3,372	1,532.76
>25,00,00,000 and <=50,00,00,000	84	2,792	3,323.88
>50,00,00,000 and <=100,00,00,000	31	2,170	7,000.04
>100,00,00,000 and <=500,00,00,000	27	6,692	24,784.98
>500,00,00,000	2	2,318	1,15,891.48
Total	5,81,168	26,742	

Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

6.9 Company- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,87,079	-	-
>0 and <=1,50,000	1,15,032	479	0.42
>150,000 and <= 2,00,000	12,160	211	1.74
>2,00,000 and <=2,50,000	9,273	207	2.24
>2,50,000 and <= 3,50,000	14,638	436	2.98
>3,50,000 and <= 4,00,000	5,846	219	3.75
>4,00,000 and <= 4,50,000	5,166	219	4.24
>4,50,000 and <= 5,00,000	4,797	228	4.75
>5,00,000 and <= 5,50,000	4,197	220	5.24
>5,50,000 and <= 9,50,000	23,596	1,727	7.32
>9,50,000 and <= 10,00,000	2,389	233	9.75
>10,00,000 and <=15,00,000	16,427	2,021	12.30
>15,00,000 and <= 20,00,000	10,775	1,869	17.34
>20,00,000 and <= 25,00,000	7,687	1,721	22.38
>25,00,000 and <= 50,00,000	20,913	7,424	35.50
>50,00,000 and <= 1,00,00,000	15,565	11,126	71.48
>1,00,00,000 and <=5,00,00,000	17,241	37,870	219.65
>5,00,00,000 and <=10,00,00,000	3,391	23,868	703.85
>10,00,00,000 and <=25,00,00,000	2,634	40,933	1,554.01
>25,00,00,000 and <=50,00,00,000	1,048	36,544	3,487.05
>50,00,00,000 and <=100,00,00,000	561	38,950	6,942.97
>100,00,00,000 and <=500,00,00,000	578	1,19,501	20,674.85
>500,00,00,000	175	4,05,276	2,31,586.12
Total	5,81,168	7,31,280	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

6.10 Company- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,91,063	-	-
>0 and <=1,50,000	1,59,646	577	0.36
>150,000 and <= 2,00,000	12,570	218	1.74
>2,00,000 and <=2,50,000	9,808	220	2.24
>2,50,000 and <= 3,50,000	14,613	434	2.97
>3,50,000 and <= 4,00,000	5,508	206	3.74
>4,00,000 and <= 4,50,000	4,718	200	4.25
>4,50,000 and <= 5,00,000	4,232	201	4.75
>5,00,000 and <= 5,50,000	3,698	194	5.25
>5,50,000 and <= 9,50,000	19,045	1,386	7.28
>9,50,000 and <= 10,00,000	1,673	163	9.75
>10,00,000 and <=15,00,000	11,985	1,467	12.24
>15,00,000 and <= 20,00,000	7,200	1,245	17.29
>20,00,000 and <= 25,00,000	4,773	1,068	22.37
>25,00,000 and <= 50,00,000	11,284	3,962	35.11
>50,00,000 and <= 1,00,00,000	7,500	5,273	70.31
>1,00,00,000 and <=5,00,00,000	8,438	17,943	212.64
>5,00,00,000 and <=10,00,00,000	1,543	10,719	694.66
>10,00,00,000 and <=25,00,00,000	991	15,351	1,549.02
>25,00,00,000 and <=50,00,00,000	391	13,697	3,502.99
>50,00,00,000 and <=100,00,00,000	230	15,970	6,943.66
>100,00,00,000 and <=500,00,00,000	201	41,697	20,744.65
>500,00,00,000	58	89,280	1,53,930.89
Total	5,81,168	2,21,470	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

7. Type of Business

7.1 Type of Business –Corporate and Non- corporate Taxpayers (AY 2012-13)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
101	Manufacturing Industry [Agro-based industries]	17,686	3,54,903	3,72,589
102	Manufacturing Industry [Automobile and Auto parts]	4,759	13,120	17,879
103	Manufacturing Industry [Cement]	885	2,695	3,580
104	Manufacturing Industry [Diamond cutting]	515	9,500	10,015
105	Manufacturing Industry [Drugs and Pharmaceuticals]	6,001	9,714	15,715
106	Manufacturing Industry [Electronics including Computer Hardware]	2,924	8,128	11,052
107	Manufacturing Industry [Engineering goods]	10,827	44,914	55,741
108	Manufacturing Industry [Fertilizers, Chemicals, Paints]	4,170	7,823	11,993
109	Manufacturing Industry [Flour & Rice Mills]	1,534	16,756	18,290
110	Manufacturing Industry [Food Processing Units]	3,166	10,712	13,878
111	Manufacturing Industry [Marble & Granite]	2,257	7,748	10,005
112	Manufacturing Industry [Paper]	1,575	4,388	5,963
113	Manufacturing Industry [Petroleum and Petrochemicals]	778	4,252	5,030
114	Manufacturing Industry [Power and energy]	5,126	1,458	6,584
115	Manufacturing Industry [Printing & Publishing]	3,016	17,387	20,403
116	Manufacturing Industry [Rubber]	1,048	3,370	4,418
117	Manufacturing Industry [Steel]	5,413	8,438	13,851
118	Manufacturing Industry [Sugar]	373	609	982
119	Manufacturing Industry [Tea, Coffee]	1,151	1,825	2,976
120	Manufacturing Industry [Textiles, Handloom, Powerlooms]	10,327	89,849	1,00,176
121	Manufacturing Industry [Tobacco]	323	1,494	1,817
122	Manufacturing Industry [Tyre]	184	1,008	1,192
123	Manufacturing Industry [Vanaspatti & Edible Oils]	708	2,811	3,519
124	Manufacturing Industry [Others]	67,915	4,71,216	5,39,131
201	Trading [Chain stores]	991	12,017	13,008
202	Trading [Retailers]	14,409	11,78,721	11,93,130
203	Trading [Wholesalers]	22,301	5,02,626	5,24,927
204	Trading [Others]	95,941	11,49,698	12,45,639
301	Commission Agents [General Commission Agents]	4,983	9,72,444	9,77,427
401	Builders [Builders]	20,485	32,660	53,145
402	Builders [Estate agents]	4,223	17,260	21,483
403	Builders [Property Developers]	31,565	25,234	56,799
404	Builders [Others]	24,275	64,220	88,495
501	Contractors [Civil Contractors]	12,129	2,07,461	2,19,590
502	Contractors [Excise Contractors]	25	1,915	1,940

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
503	Contractors [Forest Contractors]	13	728	741
504	Contractors [Mining Contractors]	921	2,606	3,527
505	Contractors [Others]	12,541	4,08,005	4,20,546
601	Professionals [Chartered Accountants, Auditors, etc.]	100	59,912	60,012
602	Professionals [Fashion designers]	137	7,799	7,936
603	Professionals [Legal professionals]	373	1,21,228	1,21,601
604	Professionals [Medical professionals]	1,667	2,33,929	2,35,596
605	Professionals [Nursing Homes]	1,217	9,264	10,481
606	Professionals [Specialty hospitals]	1,194	3,185	4,379
607	Professionals [Others]	7,943	6,59,551	6,67,494
701	Service Sector [Advertisement agencies]	3,189	12,560	15,749
702	Service Sector [Beauty Parlours]	317	34,096	34,413
703	Service Sector [Consultancy services]	18,398	98,620	1,17,018
704	Service Sector [Courier Agencies]	568	6,759	7,327
705	Service Sector [Computer training/educational and coaching institutes]	3,570	48,895	52,465
706	Service Sector [Forex Dealers]	739	636	1,375
707	Service Sector [Hospitality services]	4,726	11,683	16,409
708	Service Sector [Hotels]	7,901	37,564	45,465
709	Service Sector [IT. enabled services, BPO service providers]	12,043	9,191	21,234
710	Service Sector [Security agencies]	2,069	8,515	10,584
711	Service Sector [Software development agencies]	12,351	6,559	18,910
712	Service Sector [Transporters]	4,742	1,12,317	1,17,059
713	Service Sector [Travel agents, tour operators]	4,555	37,826	42,381
714	Service Sector [Others]	68,379	11,51,680	12,20,059
801	Financial Service Sector [Banking Companies]	309	3,034	3,343
802	Financial Service Sector [Chit Funds]	3,029	1,188	4,217
803	Financial Service Sector [Financial Institutions]	503	2,721	3,224
804	Financial Service Sector [Financial service providers]	3,501	10,310	13,811
805	Financial Service Sector [Leasing Companies]	625	403	1,028
806	Financial Service Sector [Money Lenders]	538	61,550	62,088
807	Financial Service Sector [Non-Banking Financial Companies]	9,053	1,507	10,560
808	Financial Service Sector [Share Brokers, Sub-brokers, etc.]	4,377	13,213	17,590
809	Financial Service Sector [Others]	25,036	93,174	1,18,210
901	Entertainment Industry [Cable T.V. productions]	447	3,083	3,530
902	Entertainment Industry [Film distribution]	409	1,285	1,694
903	Entertainment Industry [Film laboratories]	46	438	484
904	Entertainment Industry [Motion Picture Producers]	669	1,066	1,735

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
905	Entertainment Industry [Television Channels]	438	1,892	2,330
906	Entertainment Industry [Others]	7,513	31,987	39,500
XXX	OTHERS	345	7,214	7,559
	TOTAL	6,10,479	85,75,547	91,86,026