Income Tax Department

Income Tax Return Statistics Assessment Year 2013-14

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1.0	Oct 2016	The statistics were generated from e-filed returns (digitally signed or where ITRV has been received) and paper returns captured in system up to31 st August 2016.

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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:

- 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. 3,64,36,307 returns were checked against consistency rules and 3,60,75,691 returns meeting the consistency rules were used for statistical analysis
- v. Certain statistics have been mentioned in lakh (100 thousand) and crore (10 million).
- vi. 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)>=Gross Interest Income (Schedule OS)
- iii. Rule 3: Salary income is shown by Individual category of assesses.
- iv. Rule 4: Gross Total Income(GTI)>=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 >=0
- viii. Rule 8: Aggregate Tax Liability <= Return-Income

Status wise distribution of returns and key values

The status wise distribution of 3,60,75,691 returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	3,35,85,294
HUF	8,97,681
Firm	8,82,895
AOP/BOI	30,105
Companies	6,25,558
Others	54,158
Total	3,60,75,691

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	Companies	Others	Total
Salary Income	8,33,180	1	1	-	-	1	8,33,180
House Property Income	37,443	2,813	2,325	146	8,101	250	51,077
Business Income	4,68,166	13,225	57,209	3,432	7,52,581	15,987	13,10,601
Long Term Capital Gains	28,686	1,573	1,912	394	16,491	98	49,154
Short Term Capital Gains	7,375	420	688	2,823	11,686	57	23,048
Other Sources Income	1,52,719	12,430	2,063	1,009	46,613	1,071	2,15,906
Total (Addition of above)	15,27,569	30,461	64,197	7,805	8,35,471	17,463	24,82,967
Loss Setoff	15,136	377	2,217	1,950	30,182	1,408	51,270
Gross Total Income	15,12,433	30,084	61,980	5,855	8,05,289	16,056	24,31,697
Return Income	13,43,747	27,755	60,378	5,766	7,34,069	11,152	21,82,866
Aggregate Tax Liability	1,39,500	2,451	18,829	1,433	2,28,242	3,464	3,93,918

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 2013-14)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0		-	-
= 0	7,95,865	-	-
>0 and <=1,50,000	34,35,224	26,168	0.76
>150,000 and <= 2,00,000	56,58,711	1,05,396	1.86
>2,00,000 and <=2,50,000	66,12,634	1,46,336	2.21
>2,50,000 and <= 3,50,000	67,17,567	1,98,174	2.95
>3,50,000 and <= 4,00,000	20,06,910	75,006	3.74
>4,00,000 and <= 4,50,000	16,68,366	70,741	4.24
>4,50,000 and <= 5,00,000	14,34,778	68,118	4.75
>5,00,000 and <= 5,50,000	12,26,485	64,240	5.24
>5,50,000 and <= 9,50,000	40,84,022	2,84,128	6.96
>9,50,000 and <= 10,00,000	2,01,051	19,595	9.75
>10,00,000 and <=15,00,000	11,06,464	1,33,491	12.06
>15,00,000 and <= 20,00,000	4,25,862	73,065	17.16
>20,00,000 and <= 25,00,000	2,05,621	45,749	22.25
>25,00,000 and <= 50,00,000	3,04,124	1,02,645	33.75
>50,00,000 and <= 1,00,00,000	1,09,171	75,085	68.78
>1,00,00,000 and <=5,00,00,000	68,795	1,32,401	192.46
>5,00,00,000 and <=10,00,00,000	6,941	47,932	690.56
>10,00,00,000 and <=25,00,00,000	4,022	61,575	1,530.96
>25,00,00,000 and <=50,00,00,000	1,464	51,038	3,486.20
>50,00,00,000 and <=100,00,00,000	730	50,937	6,977.66
>100,00,00,000 and <=500,00,00,000	678	1,36,766	20,171.94
>500,00,00,000	206	4,63,112	2,24,811.73
Total	3,60,75,691	24,31,697	

- 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 1.57 crore taxpayers paid taxes but did not file return for AY 2013-14.

1.2 All Taxpayers - Range of Salary Income (AY 2013-14)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	0	-	-
= 0	2,08,13,730	-	-
>0 and <=1,50,000	15,97,130	14,966	0.94
>150,000 and <= 2,00,000	11,46,596	20,531	1.79
>2,00,000 and <=2,50,000	12,51,336	28,282	2.26
>2,50,000 and <= 3,50,000	28,26,803	84,721	3.00
>3,50,000 and <= 4,00,000	11,83,453	44,296	3.74
>4,00,000 and <= 4,50,000	11,06,111	46,975	4.25
>4,50,000 and <= 5,00,000	10,04,377	47,696	4.75
>5,00,000 and <= 5,50,000	8,77,950	46,010	5.24
>5,50,000 and <= 9,50,000	27,91,803	1,93,156	6.92
>9,50,000 and <= 10,00,000	1,23,874	12,069	9.74
>10,00,000 and <=15,00,000	7,21,017	87,427	12.13
>15,00,000 and <= 20,00,000	2,76,450	47,397	17.14
>20,00,000 and <= 25,00,000	1,24,958	27,809	22.25
>25,00,000 and <= 50,00,000	1,63,382	54,217	33.18
>50,00,000 and <= 1,00,00,000	44,292	30,018	67.77
>1,00,00,000 and <=5,00,00,000	21,358	37,423	175.22
>5,00,00,000 and <=10,00,00,000	826	5,413	655.33
>10,00,00,000 and <=25,00,00,000	210	2,969	1,413.74
>25,00,00,000 and <=50,00,00,000	24	847	3,530.61
>50,00,00,000 and <=100,00,00,000	9	595	6,614.66
>100,00,00,000 and <=500,00,00,000	2	362	18,119.69
>500,00,00,000	0	-	-
Total	3,60,75,691	8,33,180	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	3,72,841	-2,057	-0.55
= 0	3,33,41,408	-	-
>0 and <=1,50,000	16,18,756	10,236	0.63
>150,000 and <= 2,00,000	2,06,612	3,579	1.73
>2,00,000 and <=2,50,000	1,37,102	3,043	2.22
>2,50,000 and <= 3,50,000	1,46,007	4,271	2.92
>3,50,000 and <= 4,00,000	38,956	1,457	3.74
>4,00,000 and <= 4,50,000	32,222	1,364	4.23
>4,50,000 and <= 5,00,000	23,853	1,131	4.74
>5,00,000 and <= 5,50,000	20,651	1,081	5.23
>5,50,000 and <= 9,50,000	72,810	5,074	6.97
>9,50,000 and <= 10,00,000	3,912	381	9.74
>10,00,000 and <=15,00,000	23,956	2,905	12.12
>15,00,000 and <= 20,00,000	11,393	1,964	17.24
>20,00,000 and <= 25,00,000	6,346	1,414	22.29
>25,00,000 and <= 50,00,000	11,581	3,984	34.40
>50,00,000 and <= 1,00,00,000	4,653	3,184	68.42
>1,00,00,000 and <=5,00,00,000	2,377	4,404	185.29
>5,00,00,000 and <=10,00,00,000	160	1,110	693.66
>10,00,00,000 and <=25,00,00,000	66	942	1,427.57
>25,00,00,000 and <=50,00,00,000	19	640	3,370.98
>50,00,00,000 and <=100,00,00,000	8	514	6,428.83
>100,00,00,000 and <=500,00,00,000	2	458	22,886.62
>500,00,00,000	0	-	-
Total	3,60,75,691	51,077	

- 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 2013-14)

Range (in INR)	No. of	Sum of Business	Average Business
	Returns	Income (in Crore INR)	Income (in Lakh INR)
< 0	0	0	-
= 0	1,82,86,217	0	-
>0 and <=1,50,000	40,76,746	32,003	0.79
>150,000 and <= 2,00,000	42,13,703	77,601	1.84
>2,00,000 and <=2,50,000	39,18,760	86,390	2.20
>2,50,000 and <= 3,50,000	26,96,686	78,328	2.90
>3,50,000 and <= 4,00,000	5,65,970	21,107	3.73
>4,00,000 and <= 4,50,000	4,03,695	17,068	4.23
>4,50,000 and <= 5,00,000	3,17,259	15,063	4.75
>5,00,000 and <= 5,50,000	2,39,111	12,507	5.23
>5,50,000 and <= 9,50,000	7,92,574	55,372	6.99
>9,50,000 and <= 10,00,000	44,955	4,384	9.75
>10,00,000 and <=15,00,000	2,15,488	25,930	12.03
>15,00,000 and <= 20,00,000	85,994	14,798	17.21
>20,00,000 and <= 25,00,000	46,986	10,486	22.32
>25,00,000 and <= 50,00,000	85,754	29,643	34.57
>50,00,000 and <= 1,00,00,000	42,041	29,350	69.81
>1,00,00,000 and <=5,00,00,000	33,071	67,748	204.86
>5,00,00,000 and <=10,00,00,000	4,823	33,729	699.34
>10,00,00,000 and <=25,00,00,000	3,165	48,771	1,540.96
>25,00,00,000 and <=50,00,00,000	1,237	42,979	3,474.43
>50,00,00,000 and <=100,00,00,000	665	46,653	7,015.53
>100,00,00,000 and <=500,00,00,000	604	1,24,704	20,646.32
>500,00,00,000	187	4,35,988	2,33,148.46
Total	3,60,75,691	13,10,601	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	3,58,53,374	-	=
>0 and <=1,50,000	1,03,646	554	0.53
>150,000 and <= 2,00,000	18,088	316	1.75
>2,00,000 and <=2,50,000	11,795	264	2.24
>2,50,000 and <= 3,50,000	13,881	410	2.96
>3,50,000 and <= 4,00,000	4,736	177	3.74
>4,00,000 and <= 4,50,000	4,170	177	4.24
>4,50,000 and <= 5,00,000	3,704	176	4.75
>5,00,000 and <= 5,50,000	3,019	158	5.25
>5,50,000 and <= 9,50,000	16,213	1,177	7.26
>9,50,000 and <= 10,00,000	1,513	148	9.75
>10,00,000 and <=15,00,000	10,447	1,285	12.30
>15,00,000 and <= 20,00,000	6,108	1,060	17.35
>20,00,000 and <= 25,00,000	4,216	946	22.43
>25,00,000 and <= 50,00,000	9,666	3,396	35.13
>50,00,000 and <= 1,00,00,000	5,430	3,802	70.02
>1,00,00,000 and <=5,00,00,000	4,604	9,242	200.74
>5,00,00,000 and <=10,00,00,000	583	4,031	691.41
>10,00,00,000 and <=25,00,00,000	313	4,798	1,532.76
>25,00,00,000 and <=50,00,00,000	103	3,617	3,511.84
>50,00,00,000 and <=100,00,00,000	38	2,569	6,760.10
>100,00,00,000 and <=500,00,00,000	39	7,244	18,574.61
>500,00,00,000	5	3,609	72,170.29
Total	3,60,75,691	49,154	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	3,148	-330	-10.48
= 0	3,55,68,812	-	-
>0 and <=1,50,000	4,06,122	1,094	0.27
>150,000 and <= 2,00,000	19,651	344	1.75
>2,00,000 and <=2,50,000	13,665	305	2.23
>2,50,000 and <= 3,50,000	16,783	497	2.96
>3,50,000 and <= 4,00,000	5,731	215	3.75
>4,00,000 and <= 4,50,000	4,413	187	4.24
>4,50,000 and <= 5,00,000	3,745	178	4.76
>5,00,000 and <= 5,50,000	2,998	157	5.24
>5,50,000 and <= 9,50,000	12,749	911	7.15
>9,50,000 and <= 10,00,000	943	92	9.77
>10,00,000 and <=15,00,000	5,570	678	12.17
>15,00,000 and <= 20,00,000	2,725	473	17.35
>20,00,000 and <= 25,00,000	1,656	370	22.33
>25,00,000 and <= 50,00,000	3,264	1,126	34.49
>50,00,000 and <= 1,00,00,000	1,729	1,204	69.62
>1,00,00,000 and <=5,00,00,000	1,478	3,113	210.60
>5,00,00,000 and <=10,00,00,000	238	1,655	695.33
>10,00,00,000 and <=25,00,00,000	165	2,511	1,522.00
>25,00,00,000 and <=50,00,00,000	58	1,966	3,389.34
>50,00,00,000 and <=100,00,00,000	23	1,628	7,078.97
>100,00,00,000 and	24	4,103	17,095.56
>500,00,00,000	1	572	57,156.64
Total	3,60,75,691	23,048	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	1,94,05,536	-	-
>0 and <=1,50,000	1,32,09,888	43,267	0.33
>150,000 and <= 2,00,000	12,78,305	22,868	1.79
>2,00,000 and <=2,50,000	7,65,742	16,926	2.21
>2,50,000 and <= 3,50,000	6,19,712	18,110	2.92
>3,50,000 and <= 4,00,000	1,54,905	5,785	3.73
>4,00,000 and <= 4,50,000	1,11,459	4,722	4.24
>4,50,000 and <= 5,00,000	87,792	4,167	4.75
>5,00,000 and <= 5,50,000	68,895	3,606	5.23
>5,50,000 and <= 9,50,000	2,28,807	16,025	7.00
>9,50,000 and <= 10,00,000	12,339	1,203	9.75
>10,00,000 and <=15,00,000	62,707	7,506	11.97
>15,00,000 and <= 20,00,000	22,914	3,938	17.19
>20,00,000 and <= 25,00,000	11,876	2,645	22.27
>25,00,000 and <= 50,00,000	19,997	6,838	34.20
>50,00,000 and <= 1,00,00,000	8,070	5,522	68.43
>1,00,00,000 and <=5,00,00,000	5,475	10,768	196.67
>5,00,00,000 and <=10,00,00,000	601	4,092	680.85
>10,00,00,000 and <=25,00,00,000	411	6,281	1,528.27
>25,00,00,000 and <=50,00,00,000	143	4,890	3,419.58
>50,00,00,000 and <=100,00,00,000	57	4,016	7,045.55
>100,00,00,000 and <=500,00,00,000	48	10,876	22,658.51
>500,00,00,000	12	11,854	98,779.74
Total	3,60,75,691	2,15,906	

- 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 (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0		-	-
= 0	2,86,06,442	-	-
>0 and <=1,50,000	64,43,826	16,328	0.25
>150,000 and <= 2,00,000	2,82,136	4,911	1.74
>2,00,000 and <=2,50,000	1,80,261	4,019	2.23
>2,50,000 and <= 3,50,000	2,00,462	5,896	2.94
>3,50,000 and <= 4,00,000	60,541	2,263	3.74
>4,00,000 and <= 4,50,000	45,491	1,929	4.24
>4,50,000 and <= 5,00,000	36,004	1,708	4.74
>5,00,000 and <= 5,50,000	28,703	1,504	5.24
>5,50,000 and <= 9,50,000	1,06,363	7,507	7.06
>9,50,000 and <= 10,00,000	6,229	607	9.75
>10,00,000 and <=15,00,000	34,764	4,187	12.04
>15,00,000 and <= 20,00,000	13,993	2,409	17.22
>20,00,000 and <= 25,00,000	7,490	1,669	22.28
>25,00,000 and <= 50,00,000	13,176	4,509	34.22
>50,00,000 and <= 1,00,00,000	5,289	3,627	68.57
>1,00,00,000 and <=5,00,00,000	3,643	7,237	198.64
>5,00,00,000 and <=10,00,00,000	409	2,784	680.75
>10,00,00,000 and <=25,00,00,000	285	4,400	1,543.88
>25,00,00,000 and <=50,00,00,000	103	3,441	3,340.51
>50,00,00,000 and <=100,00,00,000	39	2,754	7,062.30
>100,00,00,000 and	33	7,497	22,716.84
>500,00,00,000	9	9,373	1,04,139.14
Total	3,60,75,691	1,00,558	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	3,45,80,488	-	-
>0 and <=1,50,000	13,32,411	9,126	0.68
>150,000 and <= 2,00,000	35,650	617	1.73
>2,00,000 and <=2,50,000	23,765	531	2.24
>2,50,000 and <= 3,50,000	28,953	852	2.94
>3,50,000 and <= 4,00,000	9,281	347	3.74
>4,00,000 and <= 4,50,000	7,201	305	4.24
>4,50,000 and <= 5,00,000	5,703	271	4.75
>5,00,000 and <= 5,50,000	4,535	238	5.24
>5,50,000 and <= 9,50,000	19,118	1,363	7.13
>9,50,000 and <= 10,00,000	1,285	125	9.75
>10,00,000 and <=15,00,000	8,078	985	12.19
>15,00,000 and <= 20,00,000	4,209	726	17.25
>20,00,000 and <= 25,00,000	2,624	588	22.41
>25,00,000 and <= 50,00,000	5,529	1,923	34.78
>50,00,000 and <= 1,00,00,000	3,039	2,119	69.74
>1,00,00,000 and <=5,00,00,000	2,878	6,072	210.99
>5,00,00,000 and <=10,00,00,000	448	3,116	695.63
>10,00,00,000 and <=25,00,00,000	300	4,563	1,521.11
>25,00,00,000 and <=50,00,00,000	111	3,815	3,437.09
>50,00,00,000 and <=100,00,00,000	45	3,100	6,888.13
>100,00,00,000 and <=500,00,00,000	38	6,720	17,683.10
>500,00,00,000	2	3,766	1,88,315.53
Total	3,60,75,691	51,270	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	0	0
= 0	7,94,908	0	-
>0 and <=1,50,000	39,04,993	31,621	0.81
>150,000 and <= 2,00,000	94,43,185	1,77,038	1.87
>2,00,000 and <=2,50,000	71,19,611	1,56,190	2.19
>2,50,000 and <= 3,50,000	49,85,534	1,46,442	2.94
>3,50,000 and <= 4,00,000	16,20,017	60,654	3.74
>4,00,000 and <= 4,50,000	13,49,617	57,223	4.24
>4,50,000 and <= 5,00,000	11,36,146	53,979	4.75
>5,00,000 and <= 5,50,000	8,52,738	44,649	5.24
>5,50,000 and <= 9,50,000	28,06,387	1,96,500	7.00
>9,50,000 and <= 10,00,000	1,64,690	16,061	9.75
>10,00,000 and <=15,00,000	8,95,831	1,08,266	12.09
>15,00,000 and <= 20,00,000	3,58,766	61,628	17.18
>20,00,000 and <= 25,00,000	1,80,801	40,272	22.27
>25,00,000 and <= 50,00,000	2,77,612	94,061	33.88
>50,00,000 and <= 1,00,00,000	1,04,458	71,943	68.87
>1,00,00,000 and <=5,00,00,000	66,753	1,28,636	192.70
>5,00,00,000 and <=10,00,00,000	6,778	46,795	690.39
>10,00,00,000 and <=25,00,00,000	3,901	59,736	1,531.30
>25,00,00,000 and <=50,00,00,000	1,426	49,586	3,477.28
>50,00,00,000 and <=100,00,00,000	706	49,316	6,985.26
>100,00,00,000 and <=500,00,00,000	643	1,30,363	20,274.12
>500,00,00,000	190	4,01,908	2,11,530.66
Total	3,60,75,691	21,82,866	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Tax Payable (in	Average Tax Payable (in
		Crore INR)	Lakh INR)
< 0	0	0	0
= 0	1,80,87,228	0	-
>0 and <=1,50,000	1,61,20,682	40,079	0.25
>150,000 and <= 2,00,000	3,81,478	6,615	1.73
>2,00,000 and <=2,50,000	2,70,446	6,048	2.24
>2,50,000 and <= 3,50,000	3,46,532	10,230	2.95
>3,50,000 and <= 4,00,000	1,14,058	4,265	3.74
>4,00,000 and <= 4,50,000	89,931	3,814	4.24
>4,50,000 and <= 5,00,000	72,675	3,447	4.74
>5,00,000 and <= 5,50,000	59,503	3,120	5.24
>5,50,000 and <= 9,50,000	2,47,662	17,654	7.13
>9,50,000 and <= 10,00,000	15,976	1,557	9.75
>10,00,000 and <=15,00,000	97,006	11,781	12.14
>15,00,000 and <= 20,00,000	46,960	8,099	17.25
>20,00,000 and <= 25,00,000	27,590	6,151	22.29
>25,00,000 and <= 50,00,000	53,014	18,271	34.47
>50,00,000 and <= 1,00,00,000	24,069	16,567	68.83
>1,00,00,000 and <=5,00,00,000	16,596	33,019	198.96
>5,00,00,000 and <=10,00,00,000	2,026	14,079	694.89
>10,00,00,000 and <=25,00,00,000	1,266	19,413	1,533.42
>25,00,00,000 and <=50,00,00,000	482	16,675	3,459.56
>50,00,00,000 and <=100,00,00,000	235	16,024	6,818.66
>100,00,00,000 and <=500,00,00,000	211	43,929	20,819.26
>500,00,00,000	65	93,084	1,43,205.48
Total	3,60,75,691	3,93,918	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,28,627	-	-
>0 and <=1,50,000	26,83,409	22,383	0.83
>150,000 and <= 2,00,000	53,88,898	1,00,474	1.86
>2,00,000 and <=2,50,000	64,10,213	1,41,898	2.21
>2,50,000 and <= 3,50,000	65,39,663	1,92,920	2.95
>3,50,000 and <= 4,00,000	19,55,551	73,085	3.74
>4,00,000 and <= 4,50,000	16,26,740	68,977	4.24
>4,50,000 and <= 5,00,000	13,95,795	66,263	4.75
>5,00,000 and <= 5,50,000	11,94,171	62,549	5.24
>5,50,000 and <= 9,50,000	39,50,272	2,74,598	6.95
>9,50,000 and <= 10,00,000	1,90,935	18,609	9.75
>10,00,000 and <=15,00,000	10,50,704	1,26,738	12.06
>15,00,000 and <= 20,00,000	3,97,525	68,164	17.15
>20,00,000 and <= 25,00,000	1,87,233	41,641	22.24
>25,00,000 and <= 50,00,000	2,60,760	87,411	33.52
>50,00,000 and <= 1,00,00,000	80,720	54,929	68.05
>1,00,00,000 and <=5,00,00,000	40,883	73,322	179.35
>5,00,00,000 and <=10,00,00,000	2,224	14,933	671.46
>10,00,00,000 and <=25,00,00,000	744	10,856	1,459.15
>25,00,00,000 and <=50,00,00,000	162	5,501	3,395.80
>50,00,00,000 and <=100,00,00,000	38	2,410	6,342.01
>100,00,00,000 and <=500,00,00,000	26	4,102	15,776.16
>500,00,00,000	1	671	67,093.59
Total	3,35,85,294	15,12,433	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	i
= 0	1,83,23,333	-	-
>0 and <=1,50,000	15,97,130	14,966	0.94
>150,000 and <= 2,00,000	11,46,596	20,531	1.79
>2,00,000 and <=2,50,000	12,51,336	28,282	2.26
>2,50,000 and <= 3,50,000	28,26,803	84,721	3.00
>3,50,000 and <= 4,00,000	11,83,453	44,296	3.74
>4,00,000 and <= 4,50,000	11,06,111	46,975	4.25
>4,50,000 and <= 5,00,000	10,04,377	47,696	4.75
>5,00,000 and <= 5,50,000	8,77,950	46,010	5.24
>5,50,000 and <= 9,50,000	27,91,803	1,93,156	6.92
>9,50,000 and <= 10,00,000	1,23,874	12,069	9.74
>10,00,000 and <=15,00,000	7,21,017	87,427	12.13
>15,00,000 and <= 20,00,000	2,76,450	47,397	17.14
>20,00,000 and <= 25,00,000	1,24,958	27,809	22.25
>25,00,000 and <= 50,00,000	1,63,382	54,217	33.18
>50,00,000 and <= 1,00,00,000	44,292	30,018	67.77
>1,00,00,000 and <=5,00,00,000	21,358	37,423	175.22
>5,00,00,000 and <=10,00,00,000	826	5,413	655.33
>10,00,00,000 and <=25,00,00,000	210	2,969	1,413.74
>25,00,00,000 and <=50,00,00,000	24	847	3,530.61
>50,00,00,000 and <=100,00,00,000	9	595	6,614.66
>100,00,00,000 and	2	362	18,119.69
>500,00,00,000	-	-	-
Total	3,35,85,294	8,33,180	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	3,72,815	-2,057	-0.55
= 0	3,10,25,462	-	-
>0 and <=1,50,000	15,25,745	9,612	0.63
>150,000 and <= 2,00,000	1,90,687	3,302	1.73
>2,00,000 and <=2,50,000	1,26,139	2,799	2.22
>2,50,000 and <= 3,50,000	1,32,635	3,877	2.92
>3,50,000 and <= 4,00,000	34,845	1,303	3.74
>4,00,000 and <= 4,50,000	28,380	1,201	4.23
>4,50,000 and <= 5,00,000	21,060	998	4.74
>5,00,000 and <= 5,50,000	17,983	941	5.23
>5,50,000 and <= 9,50,000	62,173	4,328	6.96
>9,50,000 and <= 10,00,000	3,286	320	9.74
>10,00,000 and <=15,00,000	19,514	2,362	12.10
>15,00,000 and <= 20,00,000	8,849	1,524	17.22
>20,00,000 and <= 25,00,000	4,695	1,046	22.27
>25,00,000 and <= 50,00,000	7,658	2,610	34.08
>50,00,000 and <= 1,00,00,000	2,489	1,667	66.96
>1,00,00,000 and <=5,00,00,000	859	1,453	169.19
>5,00,00,000 and <=10,00,00,000	16	104	650.69
>10,00,00,000 and <=25,00,00,000	4	51	1,263.42
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0		-
>500,00,00,000	0	-	-
Total	3,35,85,294	37,443	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	1,72,32,958	-	-
>0 and <=1,50,000	33,90,233	28,567	0.84
>150,000 and <= 2,00,000	40,49,318	74,659	1.84
>2,00,000 and <=2,50,000	38,15,208	84,107	2.20
>2,50,000 and <= 3,50,000	25,93,287	75,279	2.90
>3,50,000 and <= 4,00,000	5,33,591	19,895	3.73
>4,00,000 and <= 4,50,000	3,76,610	15,919	4.23
>4,50,000 and <= 5,00,000	2,92,118	13,867	4.75
>5,00,000 and <= 5,50,000	2,19,141	11,461	5.23
>5,50,000 and <= 9,50,000	7,04,785	49,066	6.96
>9,50,000 and <= 10,00,000	37,744	3,681	9.75
>10,00,000 and <=15,00,000	1,73,746	20,831	11.99
>15,00,000 and <= 20,00,000	62,208	10,683	17.17
>20,00,000 and <= 25,00,000	31,110	6,937	22.30
>25,00,000 and <= 50,00,000	47,554	16,200	34.07
>50,00,000 and <= 1,00,00,000	16,781	11,434	68.14
>1,00,00,000 and <=5,00,00,000	8,118	14,751	181.71
>5,00,00,000 and <=10,00,00,000	507	3,443	679.04
>10,00,00,000 and <=25,00,00,000	207	3,033	1,465.01
>25,00,00,000 and <=50,00,00,000	55	1,907	3,466.68
>50,00,00,000 and <=100,00,00,000	5	329	6,588.24
>100,00,00,000 and <=500,00,00,000	9	1,472	16,358.21
>500,00,00,000	1	645	64,549.95
Total	3,35,85,294	4,68,166	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	0	-	-
= 0	3,33,83,071	-	-
>0 and <=1,50,000	95,503	514	0.54
>150,000 and <= 2,00,000	16,808	294	1.75
>2,00,000 and <=2,50,000	10,877	243	2.24
>2,50,000 and <= 3,50,000	12,820	379	2.95
>3,50,000 and <= 4,00,000	4,353	163	3.74
>4,00,000 and <= 4,50,000	3,850	163	4.25
>4,50,000 and <= 5,00,000	3,408	162	4.75
>5,00,000 and <= 5,50,000	2,777	146	5.24
>5,50,000 and <= 9,50,000	14,835	1,077	7.26
>9,50,000 and <= 10,00,000	1,373	134	9.75
>10,00,000 and <=15,00,000	9,453	1,162	12.29
>15,00,000 and <= 20,00,000	5,434	942	17.34
>20,00,000 and <= 25,00,000	3,726	836	22.43
>25,00,000 and <= 50,00,000	8,354	2,930	35.07
>50,00,000 and <= 1,00,00,000	4,528	3,161	69.81
>1,00,00,000 and <=5,00,00,000	3,501	6,926	197.83
>5,00,00,000 and <=10,00,00,000	379	2,618	690.87
>10,00,00,000 and <=25,00,00,000	172	2,593	1,507.82
>25,00,00,000 and <=50,00,00,000	47	1,614	3,433.97
>50,00,00,000 and <=100,00,00,000	13	822	6,324.99
>100,00,00,000 and <=500,00,00,000	12	1,807	15,054.31
>500,00,00,000	0	-	-
Total	3,35,85,294	28,686	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	2,767	-125	-4.51
= 0	3,31,34,491	-	-
>0 and <=1,50,000	3,66,891	979	0.27
>150,000 and <= 2,00,000	16,922	296	1.75
>2,00,000 and <=2,50,000	11,872	265	2.24
>2,50,000 and <= 3,50,000	14,599	432	2.96
>3,50,000 and <= 4,00,000	4,966	186	3.75
>4,00,000 and <= 4,50,000	3,831	162	4.24
>4,50,000 and <= 5,00,000	3,205	153	4.76
>5,00,000 and <= 5,50,000	2,594	136	5.24
>5,50,000 and <= 9,50,000	10,862	776	7.14
>9,50,000 and <= 10,00,000	793	77	9.77
>10,00,000 and <=15,00,000	4,541	552	12.16
>15,00,000 and <= 20,00,000	2,098	363	17.33
>20,00,000 and <= 25,00,000	1215	271	22.30
>25,00,000 and <= 50,00,000	2,190	747	34.10
>50,00,000 and <= 1,00,00,000	939	644	68.60
>1,00,00,000 and <=5,00,00,000	465	831	178.65
>5,00,00,000 and <=10,00,00,000	31	203	653.38
>10,00,00,000 and <=25,00,00,000	17	250	1,468.46
>25,00,00,000 and <=50,00,00,000	5	175	3,509.83
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	3,35,85,294	7,375	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	1,78,15,741	-	-
>0 and <=1,50,000	1,26,69,564	40,733	0.32
>150,000 and <= 2,00,000	11,61,925	20,783	1.79
>2,00,000 and <=2,50,000	6,93,751	15,343	2.21
>2,50,000 and <= 3,50,000	5,57,203	16,273	2.92
>3,50,000 and <= 4,00,000	1,38,228	5,161	3.73
>4,00,000 and <= 4,50,000	98,687	4,181	4.24
>4,50,000 and <= 5,00,000	76,628	3,636	4.75
>5,00,000 and <= 5,50,000	59,906	3,136	5.23
>5,50,000 and <= 9,50,000	1,96,899	13,780	7.00
>9,50,000 and <= 10,00,000	10,416	1,015	9.75
>10,00,000 and <=15,00,000	53,178	6,370	11.98
>15,00,000 and <= 20,00,000	19,280	3,311	17.17
>20,00,000 and <= 25,00,000	9,784	2,177	22.25
>25,00,000 and <= 50,00,000	15,461	5,259	34.01
>50,00,000 and <= 1,00,00,000	5,592	3,786	67.70
>1,00,00,000 and <=5,00,00,000	2,809	5,106	181.76
>5,00,00,000 and <=10,00,00,000	171	1,105	646.07
>10,00,00,000 and <=25,00,00,000	57	818	1,435.31
>25,00,00,000 and <=50,00,00,000	9	277	3,076.09
>50,00,00,000 and <=100,00,00,000	3	200	6,667.78
>100,00,00,000 and <=500,00,00,000	2	270	13,495.17
>500,00,00,000	0	-	-
Total	3,35,85,294	1,52,719	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	2,67,32,674	-	-
>0 and <=1,50,000	60,08,218	14,507	0.24
>150,000 and <= 2,00,000	2,28,207	3,965	1.74
>2,00,000 and <=2,50,000	1,48,440	3,313	2.23
>2,50,000 and <= 3,50,000	1,68,356	4,953	2.94
>3,50,000 and <= 4,00,000	51,315	1,918	3.74
>4,00,000 and <= 4,50,000	38,555	1,635	4.24
>4,50,000 and <= 5,00,000	30,457	1,445	4.74
>5,00,000 and <= 5,50,000	24,254	1,271	5.24
>5,50,000 and <= 9,50,000	89,427	6,309	7.05
>9,50,000 and <= 10,00,000	5,131	500	9.75
>10,00,000 and <=15,00,000	28,696	3,454	12.04
>15,00,000 and <= 20,00,000	11,239	1,933	17.20
>20,00,000 and <= 25,00,000	5,846	1,302	22.27
>25,00,000 and <= 50,00,000	9,546	3,245	33.99
>50,00,000 and <= 1,00,00,000	3,276	2,222	67.83
>1,00,00,000 and <=5,00,00,000	1,559	2,808	180.14
>5,00,00,000 and <=10,00,00,000	75	487	649.27
>10,00,00,000 and <=25,00,00,000	21	279	1,327.48
>25,00,00,000 and <=50,00,00,000	1	25	2,532.96
>50,00,00,000 and <=100,00,00,000	1	65	6,453.80
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	3,35,85,294	55,636	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	3,22,22,284	-	-
>0 and <=1,50,000	12,51,708	8,808	0.70
>150,000 and <= 2,00,000	29,516	510	1.73
>2,00,000 and <=2,50,000	19,178	429	2.24
>2,50,000 and <= 3,50,000	22,497	661	2.94
>3,50,000 and <= 4,00,000	6,772	253	3.74
>4,00,000 and <= 4,50,000	5,101	216	4.24
>4,50,000 and <= 5,00,000	3,951	187	4.74
>5,00,000 and <= 5,50,000	2,985	156	5.24
>5,50,000 and <= 9,50,000	11,413	808	7.08
>9,50,000 and <= 10,00,000	664	65	9.75
>10,00,000 and <=15,00,000	3,850	467	12.12
>15,00,000 and <= 20,00,000	1,692	291	17.21
>20,00,000 and <= 25,00,000	962	215	22.39
>25,00,000 and <= 50,00,000	1,618	554	34.22
>50,00,000 and <= 1,00,00,000	689	467	67.81
>1,00,00,000 and <=5,00,00,000	381	708	185.93
>5,00,00,000 and <=10,00,00,000	21	146	696.19
>10,00,00,000 and <=25,00,00,000	11	157	1,424.35
>25,00,00,000 and <=50,00,00,000	1	37	3,709.54
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	3,35,85,294	15,136	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	0	0
= 0	1,89,762	0	-
>0 and <=1,50,000	31,57,005	27,752	0.88
>150,000 and <= 2,00,000	91,33,708	1,71,370	1.88
>2,00,000 and <=2,50,000	69,09,157	1,51,586	2.19
>2,50,000 and <= 3,50,000	48,42,727	1,42,246	2.94
>3,50,000 and <= 4,00,000	15,75,177	58,975	3.74
>4,00,000 and <= 4,50,000	13,11,604	55,611	4.24
>4,50,000 and <= 5,00,000	10,97,824	52,151	4.75
>5,00,000 and <= 5,50,000	8,23,113	43,100	5.24
>5,50,000 and <= 9,50,000	26,91,786	1,88,272	6.99
>9,50,000 and <= 10,00,000	1,54,949	15,111	9.75
>10,00,000 and <=15,00,000	8,46,411	1,02,253	12.08
>15,00,000 and <= 20,00,000	3,32,167	57,025	17.17
>20,00,000 and <= 25,00,000	1,63,341	36,369	22.27
>25,00,000 and <= 50,00,000	2,36,274	79,530	33.66
>50,00,000 and <= 1,00,00,000	77,132	52,573	68.16
>1,00,00,000 and <=5,00,00,000	40,003	71,838	179.58
>5,00,00,000 and <=10,00,00,000	2,201	14,771	671.09
>10,00,00,000 and <=25,00,00,000	727	10,604	1,458.54
>25,00,00,000 and <=50,00,00,000	161	5,451	3,386.01
>50,00,00,000 and <=100,00,00,000	38	2,408	6,337.92
>100,00,00,000 and <=500,00,00,000	26	4,082	15,701.42
>500,00,00,000	1	668	66,842.49
Total	3,35,85,294	13,43,747	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	1,69,38,233	-	-
>0 and <=1,50,000	1,50,64,997	37,107	0.25
>150,000 and <= 2,00,000	3,40,213	5,900	1.73
>2,00,000 and <=2,50,000	2,41,637	5,404	2.24
>2,50,000 and <= 3,50,000	3,07,428	9,072	2.95
>3,50,000 and <= 4,00,000	1,00,360	3,753	3.74
>4,00,000 and <= 4,50,000	78,527	3,330	4.24
>4,50,000 and <= 5,00,000	62,644	2,971	4.74
>5,00,000 and <= 5,50,000	51,230	2,686	5.24
>5,50,000 and <= 9,50,000	2,06,673	14,693	7.11
>9,50,000 and <= 10,00,000	12,686	1,236	9.75
>10,00,000 and <=15,00,000	74,591	9,041	12.12
>15,00,000 and <= 20,00,000	34,113	5,877	17.23
>20,00,000 and <= 25,00,000	19,175	4,271	22.27
>25,00,000 and <= 50,00,000	34,186	11,702	34.23
>50,00,000 and <= 1,00,00,000	12,791	8,677	67.84
>1,00,00,000 and <=5,00,00,000	5,454	9,636	176.68
>5,00,00,000 and <=10,00,00,000	242	1,632	674.30
>10,00,00,000 and <=25,00,00,000	87	1,230	1,414.15
>25,00,00,000 and <=50,00,00,000	21	693	3,299.99
>50,00,00,000 and <=100,00,00,000	4	277	6,934.23
>100,00,00,000 and	2	312	15,612.41
>500,00,00,000	0	-	-
Total	3,35,85,294	1,39,500	

- 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 2013-14, there were the following exemption thresholds for different classes of taxpayers- (i) For individuals below 60 years of age- Rs.2,00,000/- (ii) 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 2013-14)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	9,675	-	-
>0 and <=1,50,000	1,75,038	1,364	0.78
>150,000 and <= 2,00,000	2,17,871	4,018	1.84
>2,00,000 and <=2,50,000	1,65,766	3,619	2.18
>2,50,000 and <= 3,50,000	1,26,201	3,720	2.95
>3,50,000 and <= 4,00,000	32,549	1,217	3.74
>4,00,000 and <= 4,50,000	25,274	1,071	4.24
>4,50,000 and <= 5,00,000	23,998	1,143	4.76
>5,00,000 and <= 5,50,000	19,666	1,028	5.23
>5,50,000 and <= 9,50,000	68,931	4,828	7.00
>9,50,000 and <= 10,00,000	4,080	398	9.75
>10,00,000 and <=15,00,000	16,890	1,983	11.74
>15,00,000 and <= 20,00,000	4,451	763	17.14
>20,00,000 and <= 25,00,000	2,131	474	22.25
>25,00,000 and <= 50,00,000	3,346	1,138	34.02
>50,00,000 and <= 1,00,00,000	1,153	794	68.87
>1,00,00,000 and <=5,00,00,000	588	1,117	190.01
>5,00,00,000 and <=10,00,00,000	48	343	715.08
>10,00,00,000 and <=25,00,00,000	14	208	1,484.01
>25,00,00,000 and <=50,00,00,000	3	93	3,100.69
>50,00,00,000 and <=100,00,00,000	5	409	8,187.08
>100,00,00,000 and <=500,00,00,000	3	358	11,935.66
>500,00,00,000	0	-	-
Total	8,97,681	30,084	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	26	-0	-0.39
= 0	7,72,110	-	-
>0 and <=1,50,000	77,175	521	0.68
>150,000 and <= 2,00,000	13,248	230	1.74
>2,00,000 and <=2,50,000	8,685	192	2.22
>2,50,000 and <= 3,50,000	9,607	282	2.93
>3,50,000 and <= 4,00,000	2,678	100	3.74
>4,00,000 and <= 4,50,000	2,319	98	4.23
>4,50,000 and <= 5,00,000	1,666	79	4.74
>5,00,000 and <= 5,50,000	1,514	79	5.23
>5,50,000 and <= 9,50,000	5,321	367	6.90
>9,50,000 and <= 10,00,000	254	25	9.73
>10,00,000 and <=15,00,000	1,404	169	12.06
>15,00,000 and <= 20,00,000	562	96	17.14
>20,00,000 and <= 25,00,000	337	75	22.28
>25,00,000 and <= 50,00,000	523	178	34.09
>50,00,000 and <= 1,00,00,000	173	120	69.33
>1,00,00,000 and <=5,00,00,000	72	140	194.14
>5,00,00,000 and <=10,00,00,000	6	41	686.96
>10,00,00,000 and <=25,00,00,000	1	18	1,835.75
>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	8,97,681	2,813	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	4,61,048	-	1
>0 and <=1,50,000	1,14,079	1,071	0.94
>150,000 and <= 2,00,000	1,16,768	2,115	1.81
>2,00,000 and <=2,50,000	68,959	1,509	2.19
>2,50,000 and <= 3,50,000	54,089	1,587	2.93
>3,50,000 and <= 4,00,000	14,492	543	3.75
>4,00,000 and <= 4,50,000	11,530	489	4.24
>4,50,000 and <= 5,00,000	11,047	527	4.77
>5,00,000 and <= 5,50,000	7,939	415	5.22
>5,50,000 and <= 9,50,000	26,677	1,870	7.01
>9,50,000 and <= 10,00,000	1,555	152	9.76
>10,00,000 and <=15,00,000	5,203	616	11.84
>15,00,000 and <= 20,00,000	1,608	276	17.18
>20,00,000 and <= 25,00,000	777	173	22.25
>25,00,000 and <= 50,00,000	1,227	415	33.86
>50,00,000 and <= 1,00,00,000	444	307	69.18
>1,00,00,000 and <=5,00,00,000	205	382	186.20
>5,00,00,000 and <=10,00,00,000	20	142	708.14
>10,00,00,000 and <=25,00,00,000	9	111	1,228.64
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	2	173	8,631.30
>100,00,00,000 and	3	354	11,795.61
>500,00,00,000	0	-	-
Total	8,97,681	13,225	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	1
= 0	8,86,384	-	-
>0 and <=1,50,000	5,385	30	0.55
>150,000 and <= 2,00,000	1,012	18	1.75
>2,00,000 and <=2,50,000	736	16	2.24
>2,50,000 and <= 3,50,000	734	22	2.95
>3,50,000 and <= 4,00,000	247	9	3.74
>4,00,000 and <= 4,50,000	203	9	4.23
>4,50,000 and <= 5,00,000	157	7	4.73
>5,00,000 and <= 5,50,000	141	7	5.26
>5,50,000 and <= 9,50,000	774	56	7.25
>9,50,000 and <= 10,00,000	61	6	9.76
>10,00,000 and <=15,00,000	517	64	12.28
>15,00,000 and <= 20,00,000	291	50	17.32
>20,00,000 and <= 25,00,000	185	42	22.47
>25,00,000 and <= 50,00,000	439	153	34.82
>50,00,000 and <= 1,00,00,000	217	148	68.26
>1,00,00,000 and <=5,00,00,000	171	345	201.53
>5,00,00,000 and <=10,00,00,000	18	129	717.66
>10,00,00,000 and <=25,00,00,000	2	32	1,582.79
>25,00,00,000 and <=50,00,00,000	3	89	2,957.88
>50,00,00,000 and <=100,00,00,000	3	233	7,763.31
>100,00,00,000 and <=500,00,00,000	1	109	10,855.63
>500,00,00,000	0	-	-
Total	8,97,681	1,573	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	182	-3	-1.59
= 0	8,61,569	-	-
>0 and <=1,50,000	29,171	76	0.26
>150,000 and <= 2,00,000	1,909	34	1.76
>2,00,000 and <=2,50,000	1,191	26	2.20
>2,50,000 and <= 3,50,000	1,259	37	2.93
>3,50,000 and <= 4,00,000	389	15	3.75
>4,00,000 and <= 4,50,000	271	11	4.23
>4,50,000 and <= 5,00,000	273	13	4.77
>5,00,000 and <= 5,50,000	184	10	5.18
>5,50,000 and <= 9,50,000	699	50	7.09
>9,50,000 and <= 10,00,000	48	5	9.80
>10,00,000 and <=15,00,000	236	28	11.88
>15,00,000 and <= 20,00,000	102	17	17.05
>20,00,000 and <= 25,00,000	50	11	22.40
>25,00,000 and <= 50,00,000	99	35	35.02
>50,00,000 and <= 1,00,00,000	30	21	69.59
>1,00,00,000 and <=5,00,00,000	19	35	182.80
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	0	-	-
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,97,681	420	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	1,35,994	-	-
>0 and <=1,50,000	4,56,690	2,209	0.48
>150,000 and <= 2,00,000	1,07,182	1,923	1.79
>2,00,000 and <=2,50,000	66,385	1,458	2.20
>2,50,000 and <= 3,50,000	55,702	1,636	2.94
>3,50,000 and <= 4,00,000	14,275	533	3.74
>4,00,000 and <= 4,50,000	10,763	456	4.24
>4,50,000 and <= 5,00,000	9,298	442	4.75
>5,00,000 and <= 5,50,000	7,529	394	5.23
>5,50,000 and <= 9,50,000	24,334	1,700	6.98
>9,50,000 and <= 10,00,000	1332	130	9.75
>10,00,000 and <=15,00,000	5,325	622	11.68
>15,00,000 and <= 20,00,000	1245	213	17.13
>20,00,000 and <= 25,00,000	539	120	22.23
>25,00,000 and <= 50,00,000	798	269	33.65
>50,00,000 and <= 1,00,00,000	200	137	68.57
>1,00,00,000 and <=5,00,00,000	85	150	175.98
>5,00,00,000 and <=10,00,00,000	4	25	629.36
>10,00,00,000 and <=25,00,00,000	1	15	1,513.71
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,97,681	12,430	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	3,89,708	-	-
>0 and <=1,50,000	3,69,285	1,561	0.42
>150,000 and <= 2,00,000	48,134	845	1.76
>2,00,000 and <=2,50,000	27,853	617	2.22
>2,50,000 and <= 3,50,000	26,851	787	2.93
>3,50,000 and <= 4,00,000	7,397	276	3.74
>4,00,000 and <= 4,50,000	5,352	227	4.24
>4,50,000 and <= 5,00,000	4,138	196	4.74
>5,00,000 and <= 5,50,000	3,260	171	5.24
>5,50,000 and <= 9,50,000	10,780	755	7.00
>9,50,000 and <= 10,00,000	603	59	9.75
>10,00,000 and <=15,00,000	2,554	303	11.88
>15,00,000 and <= 20,00,000	726	125	17.22
>20,00,000 and <= 25,00,000	346	77	22.33
>25,00,000 and <= 50,00,000	518	174	33.62
>50,00,000 and <= 1,00,00,000	130	88	67.77
>1,00,00,000 and <=5,00,00,000	43	71	165.15
>5,00,00,000 and <=10,00,00,000	2	14	703.36
>10,00,00,000 and <=25,00,00,000	1	15	1,513.71
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,97,681	6,362	

- 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 2013-14)

Range (in INR)	No. of Returns	Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	8,83,219	-	-
>0 and <=1,50,000	11,688	43	0.37
>150,000 and <= 2,00,000	570	10	1.74
>2,00,000 and <=2,50,000	409	9	2.23
>2,50,000 and <= 3,50,000	490	15	2.96
>3,50,000 and <= 4,00,000	185	7	3.73
>4,00,000 and <= 4,50,000	133	6	4.23
>4,50,000 and <= 5,00,000	81	4	4.75
>5,00,000 and <= 5,50,000	86	5	5.25
>5,50,000 and <= 9,50,000	378	27	7.11
>9,50,000 and <= 10,00,000	24	2	9.70
>10,00,000 and <=15,00,000	151	18	12.15
>15,00,000 and <= 20,00,000	74	13	17.19
>20,00,000 and <= 25,00,000	43	10	22.68
>25,00,000 and <= 50,00,000	97	34	34.96
>50,00,000 and <= 1,00,00,000	36	25	70.49
>1,00,00,000 and <=5,00,00,000	12	18	153.86
>5,00,00,000 and <=10,00,00,000	4	27	672.20
>10,00,00,000 and <=25,00,00,000	0	-	-
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	1	105	10,450.33
>500,00,00,000	0	-	-
Total	8,97,681	377	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	23,700	-	-
>0 and <=1,50,000	1,77,493	1,484	0.84
>150,000 and <= 2,00,000	2,58,820	4,786	1.85
>2,00,000 and <=2,50,000	1,74,863	3,808	2.18
>2,50,000 and <= 3,50,000	92,994	2,718	2.92
>3,50,000 and <= 4,00,000	26,776	1,003	3.75
>4,00,000 and <= 4,50,000	22,354	948	4.24
>4,50,000 and <= 5,00,000	23,961	1,145	4.78
>5,00,000 and <= 5,50,000	17,439	910	5.22
>5,50,000 and <= 9,50,000	52,420	3,716	7.09
>9,50,000 and <= 10,00,000	3,922	383	9.77
>10,00,000 and <=15,00,000	12,276	1,453	11.83
>15,00,000 and <= 20,00,000	3,856	663	17.19
>20,00,000 and <= 25,00,000	1,890	421	22.29
>25,00,000 and <= 50,00,000	3,147	1,071	34.04
>50,00,000 and <= 1,00,00,000	1,127	776	68.81
>1,00,00,000 and <=5,00,00,000	572	1,087	190.07
>5,00,00,000 and <=10,00,00,000	47	332	707.25
>10,00,00,000 and <=25,00,00,000	13	194	1,488.55
>25,00,00,000 and <=50,00,00,000	3	93	3,096.92
>50,00,00,000 and <=100,00,00,000	5	406	8,125.66
>100,00,00,000 and <=500,00,00,000	3	357	11,894.79
>500,00,00,000	0	-	-
Total	8,97,681	27,755	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	5,01,524	-	-
>0 and <=1,50,000	3,74,635	828	0.22
>150,000 and <= 2,00,000	5,447	94	1.72
>2,00,000 and <=2,50,000	3,259	73	2.23
>2,50,000 and <= 3,50,000	3,820	113	2.95
>3,50,000 and <= 4,00,000	1,204	45	3.74
>4,00,000 and <= 4,50,000	982	42	4.24
>4,50,000 and <= 5,00,000	743	35	4.75
>5,00,000 and <= 5,50,000	631	33	5.25
>5,50,000 and <= 9,50,000	2,673	191	7.13
>9,50,000 and <= 10,00,000	180	18	9.75
>10,00,000 and <=15,00,000	1085	131	12.09
>15,00,000 and <= 20,00,000	455	79	17.35
>20,00,000 and <= 25,00,000	273	61	22.38
>25,00,000 and <= 50,00,000	475	161	33.94
>50,00,000 and <= 1,00,00,000	183	127	69.66
>1,00,00,000 and <=5,00,00,000	99	184	185.71
>5,00,00,000 and <=10,00,00,000	5	34	681.30
>10,00,00,000 and <=25,00,00,000	5	94	1,877.52
>25,00,00,000 and <=50,00,00,000	3	108	3,607.94
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,97,681	2,451	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	2,21,271	-	-
>0 and <=1,50,000	4,28,287	1,767	0.41
>150,000 and <= 2,00,000	32,522	563	1.73
>2,00,000 and <=2,50,000	22,918	512	2.23
>2,50,000 and <= 3,50,000	31,955	948	2.97
>3,50,000 and <= 4,00,000	11,283	422	3.74
>4,00,000 and <= 4,50,000	9,643	409	4.24
>4,50,000 and <= 5,00,000	8,701	413	4.75
>5,00,000 and <= 5,50,000	7,149	375	5.24
>5,50,000 and <= 9,50,000	34,978	2,524	7.21
>9,50,000 and <= 10,00,000	3,195	312	9.75
>10,00,000 and <=15,00,000	19,030	2,331	12.25
>15,00,000 and <= 20,00,000	10,847	1,878	17.31
>20,00,000 and <= 25,00,000	6,910	1,542	22.32
>25,00,000 and <= 50,00,000	15,947	5,576	34.96
>50,00,000 and <= 1,00,00,000	9,241	6,516	70.51
>1,00,00,000 and <=5,00,00,000	7,625	15,216	199.55
>5,00,00,000 and <=10,00,00,000	855	5,897	689.73
>10,00,00,000 and <=25,00,00,000	382	5,628	1,473.40
>25,00,00,000 and <=50,00,00,000	99	3,410	3,444.23
>50,00,00,000 and <=100,00,00,000	41	2,857	6,969.08
>100,00,00,000 and <=500,00,00,000	16	2,885	18,031.33
>500,00,00,000	0	-	-
Total	8,82,895	61,980	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	8,65,250	-	-
>0 and <=1,50,000	6,904	43	0.63
>150,000 and <= 2,00,000	1,061	18	1.73
>2,00,000 and <=2,50,000	808	18	2.23
>2,50,000 and <= 3,50,000	1,395	41	2.95
>3,50,000 and <= 4,00,000	519	19	3.75
>4,00,000 and <= 4,50,000	540	23	4.23
>4,50,000 and <= 5,00,000	361	17	4.74
>5,00,000 and <= 5,50,000	399	21	5.23
>5,50,000 and <= 9,50,000	1,753	123	7.03
>9,50,000 and <= 10,00,000	116	11	9.75
>10,00,000 and <=15,00,000	942	116	12.31
>15,00,000 and <= 20,00,000	604	105	17.33
>20,00,000 and <= 25,00,000	378	84	22.35
>25,00,000 and <= 50,00,000	949	332	35.03
>50,00,000 and <= 1,00,00,000	564	397	70.43
>1,00,00,000 and <=5,00,00,000	325	588	180.86
>5,00,00,000 and <=10,00,00,000	14	102	727.86
>10,00,00,000 and <=25,00,00,000	11	142	1,293.03
>25,00,00,000 and <=50,00,00,000	1	32	3,248.32
>50,00,00,000 and <=100,00,00,000	1	90	8,991.44
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,82,895	2,325	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	2,16,248	-	-
>0 and <=1,50,000	4,36,917	1,792	0.41
>150,000 and <= 2,00,000	32,744	567	1.73
>2,00,000 and <=2,50,000	23,063	515	2.23
>2,50,000 and <= 3,50,000	32,075	951	2.96
>3,50,000 and <= 4,00,000	11,202	419	3.74
>4,00,000 and <= 4,50,000	9,699	411	4.24
>4,50,000 and <= 5,00,000	8,585	408	4.75
>5,00,000 and <= 5,50,000	7,097	372	5.24
>5,50,000 and <= 9,50,000	34,627	2,500	7.22
>9,50,000 and <= 10,00,000	3,095	302	9.75
>10,00,000 and <=15,00,000	18,570	2,273	12.24
>15,00,000 and <= 20,00,000	10,455	1,808	17.29
>20,00,000 and <= 25,00,000	6,641	1,483	22.33
>25,00,000 and <= 50,00,000	15,022	5,240	34.88
>50,00,000 and <= 1,00,00,000	8,601	6,061	70.47
>1,00,00,000 and <=5,00,00,000	6,993	13,943	199.39
>5,00,00,000 and <=10,00,00,000	801	5,550	692.91
>10,00,00,000 and <=25,00,00,000	320	4,764	1,488.74
>25,00,00,000 and <=50,00,00,000	91	3,117	3,425.37
>50,00,00,000 and <=100,00,00,000	34	2,314	6,806.76
>100,00,00,000 and <=500,00,00,000	15	2,419	16,128.19
>500,00,00,000	0	-	-
Total	8,82,895	57,209	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	0	-	-
= 0	8,80,046	-	-
>0 and <=1,50,000	1156	2	0.20
>150,000 and <= 2,00,000	69	1	1.78
>2,00,000 and <=2,50,000	42	1	2.27
>2,50,000 and <= 3,50,000	76	2	2.97
>3,50,000 and <= 4,00,000	38	1	3.75
>4,00,000 and <= 4,50,000	27	1	4.26
>4,50,000 and <= 5,00,000	44	2	4.81
>5,00,000 and <= 5,50,000	24	1	5.26
>5,50,000 and <= 9,50,000	188	14	7.32
>9,50,000 and <= 10,00,000	30	3	9.78
>10,00,000 and <=15,00,000	153	19	12.62
>15,00,000 and <= 20,00,000	116	20	17.39
>20,00,000 and <= 25,00,000	97	22	22.23
>25,00,000 and <= 50,00,000	297	107	36.09
>50,00,000 and <= 1,00,00,000	195	140	71.93
>1,00,00,000 and <=5,00,00,000	229	471	205.57
>5,00,00,000 and <=10,00,00,000	37	247	666.84
>10,00,00,000 and <=25,00,00,000	24	373	1,554.09
>25,00,00,000 and <=50,00,00,000	3	107	3,572.45
>50,00,00,000 and <=100,00,00,000	3	245	8,180.98
>100,00,00,000 and <=500,00,00,000	1	131	13,121.91
>500,00,00,000	0	-	-
Tota	I 8,82,895	1,912	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	66	-8	-12.55
= 0	8,78,577	-	-
>0 and <=1,50,000	2,672	9	0.34
>150,000 and <= 2,00,000	165	3	1.73
>2,00,000 and <=2,50,000	110	2	2.24
>2,50,000 and <= 3,50,000	184	5	2.95
>3,50,000 and <= 4,00,000	72	3	3.75
>4,00,000 and <= 4,50,000	50	2	4.24
>4,50,000 and <= 5,00,000	51	2	4.74
>5,00,000 and <= 5,50,000	42	2	5.24
>5,50,000 and <= 9,50,000	214	15	7.17
>9,50,000 and <= 10,00,000	22	2	9.81
>10,00,000 and <=15,00,000	161	20	12.27
>15,00,000 and <= 20,00,000	89	16	17.55
>20,00,000 and <= 25,00,000	65	14	22.01
>25,00,000 and <= 50,00,000	148	53	35.66
>50,00,000 and <= 1,00,00,000	109	76	70.04
>1,00,00,000 and <=5,00,00,000	78	159	203.34
>5,00,00,000 and <=10,00,00,000	11	82	745.79
>10,00,00,000 and <=25,00,00,000	4	48	1,194.85
>25,00,00,000 and <=50,00,00,000	5	182	3,644.69
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,82,895	688	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	8,32,188	1	-
>0 and <=1,50,000	39,419	124	0.31
>150,000 and <= 2,00,000	2,013	35	1.73
>2,00,000 and <=2,50,000	1,428	32	2.23
>2,50,000 and <= 3,50,000	1,797	53	2.96
>3,50,000 and <= 4,00,000	609	23	3.74
>4,00,000 and <= 4,50,000	486	21	4.26
>4,50,000 and <= 5,00,000	480	23	4.74
>5,00,000 and <= 5,50,000	342	18	5.24
>5,50,000 and <= 9,50,000	1,615	115	7.14
>9,50,000 and <= 10,00,000	117	11	9.76
>10,00,000 and <=15,00,000	784	96	12.20
>15,00,000 and <= 20,00,000	396	69	17.30
>20,00,000 and <= 25,00,000	251	56	22.44
>25,00,000 and <= 50,00,000	524	181	34.60
>50,00,000 and <= 1,00,00,000	237	163	68.67
>1,00,00,000 and <=5,00,00,000	176	348	197.97
>5,00,00,000 and <=10,00,00,000	23	145	630.45
>10,00,00,000 and <=25,00,00,000	9	122	1,351.17
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	1	429	42,919.17
>500,00,00,000	0	-	-
Total	8,82,895	2,063	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	8,42,895	-	-
>0 and <=1,50,000	30,784	101	0.33
>150,000 and <= 2,00,000	1,656	29	1.73
>2,00,000 and <=2,50,000	1183	26	2.24
>2,50,000 and <= 3,50,000	1,490	44	2.96
>3,50,000 and <= 4,00,000	493	18	3.74
>4,00,000 and <= 4,50,000	408	17	4.25
>4,50,000 and <= 5,00,000	377	18	4.74
>5,00,000 and <= 5,50,000	301	16	5.24
>5,50,000 and <= 9,50,000	1,353	96	7.12
>9,50,000 and <= 10,00,000	101	10	9.73
>10,00,000 and <=15,00,000	647	78	12.12
>15,00,000 and <= 20,00,000	319	55	17.27
>20,00,000 and <= 25,00,000	191	43	22.34
>25,00,000 and <= 50,00,000	410	142	34.60
>50,00,000 and <= 1,00,00,000	168	114	67.56
>1,00,00,000 and <=5,00,00,000	104	192	184.44
>5,00,00,000 and <=10,00,00,000	10	61	611.83
>10,00,00,000 and <=25,00,00,000	5	72	1,435.93
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,82,895	1,133	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	8,37,000	-	-
>0 and <=1,50,000	31,238	118	0.38
>150,000 and <= 2,00,000	2,178	38	1.73
>2,00,000 and <=2,50,000	1,658	37	2.24
>2,50,000 and <= 3,50,000	2,309	68	2.96
>3,50,000 and <= 4,00,000	855	32	3.74
>4,00,000 and <= 4,50,000	727	31	4.24
>4,50,000 and <= 5,00,000	559	27	4.76
>5,00,000 and <= 5,50,000	479	25	5.24
>5,50,000 and <= 9,50,000	2,312	166	7.17
>9,50,000 and <= 10,00,000	173	17	9.73
>10,00,000 and <=15,00,000	1,065	130	12.19
>15,00,000 and <= 20,00,000	602	104	17.21
>20,00,000 and <= 25,00,000	353	79	22.41
>25,00,000 and <= 50,00,000	762	260	34.06
>50,00,000 and <= 1,00,00,000	346	241	69.70
>1,00,00,000 and <=5,00,00,000	245	490	200.15
>5,00,00,000 and <=10,00,00,000	24	167	695.85
>10,00,00,000 and <=25,00,00,000	8	122	1,527.86
>25,00,00,000 and <=50,00,00,000	2	66	3,306.38
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,82,895	2,217	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	2,22,569	-	-
>0 and <=1,50,000	4,28,614	1,770	0.41
>150,000 and <= 2,00,000	32,503	563	1.73
>2,00,000 and <=2,50,000	22,862	511	2.23
>2,50,000 and <= 3,50,000	31,871	945	2.97
>3,50,000 and <= 4,00,000	11,231	420	3.74
>4,00,000 and <= 4,50,000	9,579	406	4.24
>4,50,000 and <= 5,00,000	8,660	411	4.75
>5,00,000 and <= 5,50,000	7,152	375	5.24
>5,50,000 and <= 9,50,000	34,793	2,510	7.21
>9,50,000 and <= 10,00,000	3,201	312	9.75
>10,00,000 and <=15,00,000	18,803	2,303	12.25
>15,00,000 and <= 20,00,000	10,746	1,860	17.31
>20,00,000 and <= 25,00,000	6,843	1,529	22.34
>25,00,000 and <= 50,00,000	15,667	5,479	34.97
>50,00,000 and <= 1,00,00,000	9,080	6,399	70.47
>1,00,00,000 and <=5,00,00,000	7,383	14,726	199.46
>5,00,00,000 and <=10,00,00,000	819	5,650	689.89
>10,00,00,000 and <=25,00,00,000	369	5,453	1,477.70
>25,00,00,000 and <=50,00,00,000	95	3,256	3,427.61
>50,00,00,000 and <=100,00,00,000	40	2,815	7,037.17
>100,00,00,000 and <=500,00,00,000	15	2,683	17,888.39
>500,00,00,000	0	-	-
Total	8,82,895	60,378	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	2,64,152	-	-
>0 and <=1,50,000	4,97,826	1,486	0.30
>150,000 and <= 2,00,000	21,541	373	1.73
>2,00,000 and <=2,50,000	14,727	329	2.23
>2,50,000 and <= 3,50,000	18,993	562	2.96
>3,50,000 and <= 4,00,000	6,419	240	3.74
>4,00,000 and <= 4,50,000	5,214	221	4.24
>4,50,000 and <= 5,00,000	4,538	215	4.74
>5,00,000 and <= 5,50,000	3,633	190	5.24
>5,50,000 and <= 9,50,000	17,117	1,231	7.19
>9,50,000 and <= 10,00,000	1,324	129	9.76
>10,00,000 and <=15,00,000	8,559	1,045	12.21
>15,00,000 and <= 20,00,000	4,504	778	17.28
>20,00,000 and <= 25,00,000	2,884	644	22.33
>25,00,000 and <= 50,00,000	6,150	2,118	34.43
>50,00,000 and <= 1,00,00,000	2,942	2,025	68.84
>1,00,00,000 and <=5,00,00,000	2,117	4,060	191.76
>5,00,00,000 and <=10,00,00,000	147	1,013	689.40
>10,00,00,000 and <=25,00,00,000	84	1,260	1,499.74
>25,00,00,000 and <=50,00,00,000	19	628	3,306.54
>50,00,00,000 and <=100,00,00,000	5	281	5,613.46
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	8,82,895	18,829	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	10,255	-	-
>0 and <=1,50,000	9,374	50	0.53
>150,000 and <= 2,00,000	3,121	56	1.80
>2,00,000 and <=2,50,000	1608	35	2.19
>2,50,000 and <= 3,50,000	1233	36	2.94
>3,50,000 and <= 4,00,000	395	15	3.75
>4,00,000 and <= 4,50,000	332	14	4.23
>4,50,000 and <= 5,00,000	310	15	4.76
>5,00,000 and <= 5,50,000	212	11	5.24
>5,50,000 and <= 9,50,000	1002	72	7.15
>9,50,000 and <= 10,00,000	62	6	9.75
>10,00,000 and <=15,00,000	469	57	12.10
>15,00,000 and <= 20,00,000	264	46	17.24
>20,00,000 and <= 25,00,000	173	39	22.40
>25,00,000 and <= 50,00,000	381	134	35.14
>50,00,000 and <= 1,00,00,000	302	213	70.48
>1,00,00,000 and <=5,00,00,000	439	925	210.64
>5,00,00,000 and <=10,00,00,000	79	542	686.09
>10,00,00,000 and <=25,00,00,000	52	793	1,525.93
>25,00,00,000 and <=50,00,00,000	28	954	3,406.32
>50,00,00,000 and <=100,00,00,000	8	540	6,747.93
>100,00,00,000 and <=500,00,00,000	6	1,304	21,733.52
>500,00,00,000	0	-	-
Total	30,105	5,855	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	0	-	-
= 0	28,979	-	-
>0 and <=1,50,000	387	3	0.65
>150,000 and <= 2,00,000	84	1	1.77
>2,00,000 and <=2,50,000	55	1	2.25
>2,50,000 and <= 3,50,000	122	4	2.96
>3,50,000 and <= 4,00,000	34	1	3.79
>4,00,000 and <= 4,50,000	27	1	4.28
>4,50,000 and <= 5,00,000	24	1	4.79
>5,00,000 and <= 5,50,000	16	1	5.20
>5,50,000 and <= 9,50,000	121	9	7.13
>9,50,000 and <= 10,00,000	6	1	9.77
>10,00,000 and <=15,00,000	69	9	12.38
>15,00,000 and <= 20,00,000	42	7	17.13
>20,00,000 and <= 25,00,000	22	5	21.85
>25,00,000 and <= 50,00,000	50	18	35.04
>50,00,000 and <= 1,00,00,000	36	26	72.48
>1,00,00,000 and <=5,00,00,000	30	48	159.39
>5,00,00,000 and <=10,00,00,000	0	-	1
>10,00,00,000 and <=25,00,00,000	1	12	1,196.63
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0		-
>100,00,00,000 and <=500,00,00,000	0		-
>500,00,00,000	0	-	-
Total	30,105	146	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	21,766	-	-
>0 and <=1,50,000	4,527	20	0.44
>150,000 and <= 2,00,000	811	14	1.79
>2,00,000 and <=2,50,000	552	12	2.18
>2,50,000 and <= 3,50,000	426	12	2.93
>3,50,000 and <= 4,00,000	150	6	3.76
>4,00,000 and <= 4,50,000	108	5	4.24
>4,50,000 and <= 5,00,000	111	5	4.78
>5,00,000 and <= 5,50,000	74	4	5.22
>5,50,000 and <= 9,50,000	366	26	7.22
>9,50,000 and <= 10,00,000	26	3	9.74
>10,00,000 and <=15,00,000	225	27	12.18
>15,00,000 and <= 20,00,000	160	28	17.24
>20,00,000 and <= 25,00,000	90	20	22.35
>25,00,000 and <= 50,00,000	216	75	34.65
>50,00,000 and <= 1,00,00,000	176	125	71.16
>1,00,00,000 and <=5,00,00,000	228	479	210.27
>5,00,00,000 and <=10,00,00,000	46	315	684.10
>10,00,00,000 and <=25,00,00,000	24	343	1,427.78
>25,00,00,000 and <=50,00,00,000	14	489	3,490.50
>50,00,00,000 and <=100,00,00,000	5	359	7,171.25
>100,00,00,000 and	4	1,066	26,650.54
>500,00,00,000	0	-	-
Total	30,105	3,432	

- 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 2013-14)

Range (in INR)	No. of Returns	Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	29,803	-	•
>0 and <=1,50,000	144	1	0.38
>150,000 and <= 2,00,000	19	0	1.80
>2,00,000 and <=2,50,000	3	0	2.19
>2,50,000 and <= 3,50,000	11	0	2.87
>3,50,000 and <= 4,00,000	7	0	3.64
>4,00,000 and <= 4,50,000	6	0	4.16
>4,50,000 and <= 5,00,000	3	0	4.81
>5,00,000 and <= 5,50,000	4	0	5.25
>5,50,000 and <= 9,50,000	17	1	7.86
>9,50,000 and <= 10,00,000	2	0	9.83
>10,00,000 and <=15,00,000	6	1	12.14
>15,00,000 and <= 20,00,000	6	1	17.12
>20,00,000 and <= 25,00,000	6	1	23.08
>25,00,000 and <= 50,00,000	17	6	33.39
>50,00,000 and <= 1,00,00,000	11	8	72.78
>1,00,00,000 and <=5,00,00,000	21	47	225.00
>5,00,00,000 and <=10,00,00,000	7	54	765.28
>10,00,00,000 and <=25,00,00,000	7	103	1,477.74
>25,00,00,000 and <=50,00,00,000	5	170	3,390.27
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
Total	30,105	394	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	5	-1	-14.72
= 0	28,871	-	-
>0 and <=1,50,000	405	1	0.33
>150,000 and <= 2,00,000	39	1	1.73
>2,00,000 and <=2,50,000	26	1	2.17
>2,50,000 and <= 3,50,000	40	1	2.88
>3,50,000 and <= 4,00,000	14	1	3.80
>4,00,000 and <= 4,50,000	13	1	4.20
>4,50,000 and <= 5,00,000	12	1	4.67
>5,00,000 and <= 5,50,000	13	1	5.28
>5,50,000 and <= 9,50,000	47	3	7.39
>9,50,000 and <= 10,00,000	2	0	9.89
>10,00,000 and <=15,00,000	43	5	12.26
>15,00,000 and <= 20,00,000	36	6	17.37
>20,00,000 and <= 25,00,000	21	5	22.09
>25,00,000 and <= 50,00,000	86	31	36.38
>50,00,000 and <= 1,00,00,000	106	75	71.05
>1,00,00,000 and <=5,00,00,000	202	499	246.91
>5,00,00,000 and <=10,00,00,000	63	452	718.09
>10,00,00,000 and <=25,00,00,000	46	729	1,585.86
>25,00,00,000 and <=50,00,00,000	9	305	3,392.80
>50,00,00,000 and <=100,00,00,000	2	153	7,669.78
>100,00,00,000 and	4	552	13,801.41
>500,00,00,000	0	-	-
Total	30,105	2,823	

- 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 2013-14)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	17,341	-	-
>0 and <=1,50,000	6,506	34	0.52
>150,000 and <= 2,00,000	2,362	43	1.80
>2,00,000 and <=2,50,000	1062	23	2.20
>2,50,000 and <= 3,50,000	784	23	2.93
>3,50,000 and <= 4,00,000	230	9	3.75
>4,00,000 and <= 4,50,000	216	9	4.23
>4,50,000 and <= 5,00,000	183	9	4.74
>5,00,000 and <= 5,50,000	135	7	5.24
>5,50,000 and <= 9,50,000	602	43	7.09
>9,50,000 and <= 10,00,000	35	3	9.78
>10,00,000 and <=15,00,000	210	25	11.94
>15,00,000 and <= 20,00,000	85	14	16.99
>20,00,000 and <= 25,00,000	61	14	22.41
>25,00,000 and <= 50,00,000	115	40	34.57
>50,00,000 and <= 1,00,00,000	73	51	70.42
>1,00,00,000 and <=5,00,00,000	84	179	212.64
>5,00,00,000 and <=10,00,00,000	6	45	742.72
>10,00,00,000 and <=25,00,00,000	8	125	1,559.90
>25,00,00,000 and <=50,00,00,000	5	142	2,839.76
>50,00,00,000 and <=100,00,00,000	1	68	6,801.53
>100,00,00,000 and <=500,00,00,000	1	104	10,387.93
>500,00,00,000	0	-	-
Total	30,105	1,009	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	21,451	-	-
>0 and <=1,50,000	5,617	27	0.47
>150,000 and <= 2,00,000	963	17	1.77
>2,00,000 and <=2,50,000	464	10	2.21
>2,50,000 and <= 3,50,000	397	12	2.93
>3,50,000 and <= 4,00,000	107	4	3.74
>4,00,000 and <= 4,50,000	103	4	4.25
>4,50,000 and <= 5,00,000	78	4	4.72
>5,00,000 and <= 5,50,000	67	4	5.23
>5,50,000 and <= 9,50,000	382	27	7.15
>9,50,000 and <= 10,00,000	20	2	9.74
>10,00,000 and <=15,00,000	134	16	11.97
>15,00,000 and <= 20,00,000	71	12	17.08
>20,00,000 and <= 25,00,000	34	8	22.30
>25,00,000 and <= 50,00,000	80	28	35.07
>50,00,000 and <= 1,00,00,000	55	38	68.83
>1,00,00,000 and <=5,00,00,000	66	143	216.65
>5,00,00,000 and <=10,00,00,000	5	38	763.52
>10,00,00,000 and <=25,00,00,000	5	81	1,618.85
>25,00,00,000 and <=50,00,00,000	5	142	2,839.76
>50,00,00,000 and <=100,00,00,000	1	68	6,801.53
>100,00,00,000 and	0	-	-
>500,00,00,000	0	-	-
Total	30,105	684	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	28,036	-	-
>0 and <=1,50,000	1030	3	0.30
>150,000 and <= 2,00,000	85	1	1.75
>2,00,000 and <=2,50,000	64	1	2.23
>2,50,000 and <= 3,50,000	80	2	2.94
>3,50,000 and <= 4,00,000	41	2	3.77
>4,00,000 and <= 4,50,000	26	1	4.26
>4,50,000 and <= 5,00,000	26	1	4.73
>5,00,000 and <= 5,50,000	16	1	5.22
>5,50,000 and <= 9,50,000	111	8	7.18
>9,50,000 and <= 10,00,000	6	1	9.81
>10,00,000 and <=15,00,000	64	8	12.23
>15,00,000 and <= 20,00,000	63	11	17.45
>20,00,000 and <= 25,00,000	34	8	22.40
>25,00,000 and <= 50,00,000	86	31	36.33
>50,00,000 and <= 1,00,00,000	106	77	72.61
>1,00,00,000 and <=5,00,00,000	135	319	236.11
>5,00,00,000 and <=10,00,00,000	54	372	688.90
>10,00,00,000 and <=25,00,00,000	32	494	1,543.08
>25,00,00,000 and <=50,00,00,000	4	133	3,318.60
>50,00,00,000 and <=100,00,00,000	4	249	6,225.59
>100,00,00,000 and <=500,00,00,000	2	227	11,359.52
>500,00,00,000	0	-	-
Total	30,105	1,950	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	10,626	-	-
>0 and <=1,50,000	9,163	49	0.53
>150,000 and <= 2,00,000	3,101	56	1.80
>2,00,000 and <=2,50,000	1593	35	2.19
>2,50,000 and <= 3,50,000	1198	35	2.94
>3,50,000 and <= 4,00,000	386	14	3.75
>4,00,000 and <= 4,50,000	328	14	4.23
>4,50,000 and <= 5,00,000	305	15	4.76
>5,00,000 and <= 5,50,000	206	11	5.24
>5,50,000 and <= 9,50,000	986	71	7.15
>9,50,000 and <= 10,00,000	62	6	9.75
>10,00,000 and <=15,00,000	458	55	12.08
>15,00,000 and <= 20,00,000	252	43	17.23
>20,00,000 and <= 25,00,000	166	37	22.46
>25,00,000 and <= 50,00,000	376	132	35.11
>50,00,000 and <= 1,00,00,000	297	209	70.40
>1,00,00,000 and <=5,00,00,000	436	912	209.29
>5,00,00,000 and <=10,00,00,000	76	530	697.72
>10,00,00,000 and <=25,00,00,000	48	744	1,549.21
>25,00,00,000 and <=50,00,00,000	28	954	3,406.25
>50,00,00,000 and <=100,00,00,000	8	540	6,747.93
>100,00,00,000 and <=500,00,00,000	6	1,304	21,726.35
>500,00,00,000	0	-	-
Total	30,105	5,766	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	22,225	-	-
>0 and <=1,50,000	5,631	15	0.27
>150,000 and <= 2,00,000	231	4	1.73
>2,00,000 and <=2,50,000	165	4	2.24
>2,50,000 and <= 3,50,000	242	7	2.96
>3,50,000 and <= 4,00,000	97	4	3.70
>4,00,000 and <= 4,50,000	75	3	4.27
>4,50,000 and <= 5,00,000	72	3	4.75
>5,00,000 and <= 5,50,000	65	3	5.27
>5,50,000 and <= 9,50,000	310	22	7.25
>9,50,000 and <= 10,00,000	19	2	9.79
>10,00,000 and <=15,00,000	166	20	11.98
>15,00,000 and <= 20,00,000	138	24	17.40
>20,00,000 and <= 25,00,000	79	18	22.29
>25,00,000 and <= 50,00,000	259	92	35.49
>50,00,000 and <= 1,00,00,000	142	101	71.33
>1,00,00,000 and <=5,00,00,000	144	311	216.19
>5,00,00,000 and <=10,00,00,000	25	183	731.90
>10,00,00,000 and <=25,00,00,000	14	224	1,597.82
>25,00,00,000 and <=50,00,00,000	3	97	3,235.59
>50,00,00,000 and <=100,00,00,000	1	62	6,181.36
>100,00,00,000 and <=500,00,00,000	2	233	11,647.57
>500,00,00,000	0	-	-
Total	30,105	1,433	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	3,15,033	-	-
>0 and <=1,50,000	1,21,114	510	0.42
>150,000 and <= 2,00,000	13,126	229	1.74
>2,00,000 and <=2,50,000	10,029	225	2.24
>2,50,000 and <= 3,50,000	15,433	459	2.97
>3,50,000 and <= 4,00,000	5,989	224	3.75
>4,00,000 and <= 4,50,000	5,373	228	4.24
>4,50,000 and <= 5,00,000	4,995	237	4.75
>5,00,000 and <= 5,50,000	4,560	239	5.24
>5,50,000 and <= 9,50,000	25,226	1,845	7.31
>9,50,000 and <= 10,00,000	2,453	239	9.75
>10,00,000 and <=15,00,000	17,318	2,132	12.31
>15,00,000 and <= 20,00,000	11,524	1,998	17.34
>20,00,000 and <= 25,00,000	8,328	1,864	22.38
>25,00,000 and <= 50,00,000	21,714	7,696	35.44
>50,00,000 and <= 1,00,00,000	16,553	11,783	71.18
>1,00,00,000 and <=5,00,00,000	18,052	39,295	217.68
>5,00,00,000 and <=10,00,00,000	3,491	24,475	701.09
>10,00,00,000 and <=25,00,00,000	2,709	42,253	1,559.71
>25,00,00,000 and <=50,00,00,000	1,111	39,003	3,510.61
>50,00,00,000 and <=100,00,00,000	612	42,868	7,004.52
>100,00,00,000 and <=500,00,00,000	610	1,25,046	20,499.35
>500,00,00,000	205	4,62,441	2,25,581.08
Total	6,25,558	8,05,289	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	5,99,428	-	-
>0 and <=1,50,000	7,063	49	0.69
>150,000 and <= 2,00,000	1,295	22	1.73
>2,00,000 and <=2,50,000	1,175	26	2.22
>2,50,000 and <= 3,50,000	1,828	54	2.96
>3,50,000 and <= 4,00,000	722	27	3.75
>4,00,000 and <= 4,50,000	822	35	4.22
>4,50,000 and <= 5,00,000	608	29	4.75
>5,00,000 and <= 5,50,000	641	34	5.23
>5,50,000 and <= 9,50,000	2,918	208	7.14
>9,50,000 and <= 10,00,000	209	20	9.77
>10,00,000 and <=15,00,000	1,787	220	12.29
>15,00,000 and <= 20,00,000	1,238	215	17.37
>20,00,000 and <= 25,00,000	864	193	22.35
>25,00,000 and <= 50,00,000	2,319	818	35.27
>50,00,000 and <= 1,00,00,000	1,363	954	70.02
>1,00,00,000 and <=5,00,00,000	1,081	2,156	199.40
>5,00,00,000 and <=10,00,00,000	123	856	695.86
>10,00,00,000 and <=25,00,00,000	47	695	1,479.60
>25,00,00,000 and <=50,00,00,000	18	608	3,377.79
>50,00,00,000 and <=100,00,00,000	7	424	6,062.75
>100,00,00,000 and <=500,00,00,000	2	458	22,886.62
>500,00,00,000	-	-	-
Total	6,25,558	8,101	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	3,34,494	-	-
>0 and <=1,50,000	1,16,245	479	0.41
>150,000 and <= 2,00,000	12,103	211	1.74
>2,00,000 and <=2,50,000	9,432	211	2.24
>2,50,000 and <= 3,50,000	14,449	429	2.97
>3,50,000 and <= 4,00,000	5,646	212	3.75
>4,00,000 and <= 4,50,000	4,962	210	4.24
>4,50,000 and <= 5,00,000	4,656	221	4.75
>5,00,000 and <= 5,50,000	4,289	225	5.24
>5,50,000 and <= 9,50,000	23,385	1,712	7.32
>9,50,000 and <= 10,00,000	2,283	223	9.75
>10,00,000 and <=15,00,000	16,118	1,984	12.31
>15,00,000 and <= 20,00,000	10,561	1,831	17.34
>20,00,000 and <= 25,00,000	7,663	1,714	22.37
>25,00,000 and <= 50,00,000	20,005	7,106	35.52
>50,00,000 and <= 1,00,00,000	14,902	10,617	71.25
>1,00,00,000 and <=5,00,00,000	16,340	35,683	218.38
>5,00,00,000 and <=10,00,00,000	3,198	22,490	703.24
>10,00,00,000 and <=25,00,00,000	2,480	38,601	1,556.49
>25,00,00,000 and <=50,00,00,000	1,014	35,308	3,482.01
>50,00,00,000 and <=100,00,00,000	591	41,501	7,022.17
>100,00,00,000 and <=500,00,00,000	556	1,16,271	20,912.05
>500,00,00,000	186	4,35,342	2,34,054.90
Total	6,25,558	7,52,581	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	6,20,034	-	-
>0 and <=1,50,000	1,414	7	0.47
>150,000 and <= 2,00,000	175	3	1.75
>2,00,000 and <=2,50,000	132	3	2.23
>2,50,000 and <= 3,50,000	236	7	3.00
>3,50,000 and <= 4,00,000	89	3	3.76
>4,00,000 and <= 4,50,000	83	4	4.26
>4,50,000 and <= 5,00,000	89	4	4.74
>5,00,000 and <= 5,50,000	73	4	5.23
>5,50,000 and <= 9,50,000	393	28	7.18
>9,50,000 and <= 10,00,000	45	4	9.71
>10,00,000 and <=15,00,000	314	39	12.33
>15,00,000 and <= 20,00,000	256	45	17.54
>20,00,000 and <= 25,00,000	198	45	22.48
>25,00,000 and <= 50,00,000	551	198	35.90
>50,00,000 and <= 1,00,00,000	472	340	72.01
>1,00,00,000 and <=5,00,00,000	665	1,415	212.86
>5,00,00,000 and <=10,00,00,000	139	964	693.22
>10,00,00,000 and <=25,00,00,000	106	1,667	1,572.28
>25,00,00,000 and <=50,00,00,000	45	1,638	3,639.56
>50,00,00,000 and <=100,00,00,000	19	1,268	6,675.06
>100,00,00,000 and <=500,00,00,000	25	5,198	20,791.23
>500,00,00,000	5	3,609	72,170.29
Total	6,25,558	16,491	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	128	-193	-150.94
= 0	6,11,391	-	-
>0 and <=1,50,000	6,860	28	0.41
>150,000 and <= 2,00,000	587	10	1.74
>2,00,000 and <=2,50,000	464	11	2.26
>2,50,000 and <= 3,50,000	686	20	2.97
>3,50,000 and <= 4,00,000	281	11	3.76
>4,00,000 and <= 4,50,000	246	10	4.24
>4,50,000 and <= 5,00,000	200	10	4.76
>5,00,000 and <= 5,50,000	165	9	5.25
>5,50,000 and <= 9,50,000	917	66	7.21
>9,50,000 and <= 10,00,000	78	8	9.78
>10,00,000 and <=15,00,000	580	72	12.33
>15,00,000 and <= 20,00,000	394	69	17.52
>20,00,000 and <= 25,00,000	301	68	22.49
>25,00,000 and <= 50,00,000	731	257	35.15
>50,00,000 and <= 1,00,00,000	537	382	71.06
>1,00,00,000 and <=5,00,00,000	702	1,566	223.04
>5,00,00,000 and <=10,00,00,000	131	900	687.15
>10,00,00,000 and <=25,00,00,000	98	1,484	1,514.66
>25,00,00,000 and <=50,00,00,000	39	1,303	3,340.36
>50,00,00,000 and <=100,00,00,000	21	1,475	7,022.70
>100,00,00,000 and <=500,00,00,000	20	3,551	17,754.39
>500,00,00,000	1	572	57,156.64
Total	6,25,558	11,686	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	5,63,817	-	-
>0 and <=1,50,000	30,422	131	0.43
>150,000 and <= 2,00,000	3,291	58	1.75
>2,00,000 and <=2,50,000	2,272	51	2.25
>2,50,000 and <= 3,50,000	3,290	97	2.96
>3,50,000 and <= 4,00,000	1,245	47	3.75
>4,00,000 and <= 4,50,000	1,070	45	4.25
>4,50,000 and <= 5,00,000	946	45	4.75
>5,00,000 and <= 5,50,000	824	43	5.24
>5,50,000 and <= 9,50,000	4,543	329	7.24
>9,50,000 and <= 10,00,000	388	38	9.75
>10,00,000 and <=15,00,000	2,801	343	12.25
>15,00,000 and <= 20,00,000	1,701	296	17.37
>20,00,000 and <= 25,00,000	1,117	250	22.40
>25,00,000 and <= 50,00,000	2,840	999	35.18
>50,00,000 and <= 1,00,00,000	1,839	1,295	70.40
>1,00,00,000 and <=5,00,00,000	2,205	4,742	215.08
>5,00,00,000 and <=10,00,00,000	382	2,666	697.82
>10,00,00,000 and <=25,00,00,000	328	5,084	1,549.91
>25,00,00,000 and <=50,00,00,000	129	4,471	3,466.02
>50,00,00,000 and <=100,00,00,000	52	3,656	7,031.16
>100,00,00,000 and <=500,00,00,000	44	10,073	22,893.43
>500,00,00,000	12	11,854	98,779.74
Total	6,25,558	46,613	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	5,72,717	-	-
>0 and <=1,50,000	26,105	114	0.44
>150,000 and <= 2,00,000	2,690	47	1.74
>2,00,000 and <=2,50,000	1,956	44	2.25
>2,50,000 and <= 3,50,000	2,863	85	2.96
>3,50,000 and <= 4,00,000	1,065	40	3.75
>4,00,000 and <= 4,50,000	935	40	4.25
>4,50,000 and <= 5,00,000	824	39	4.75
>5,00,000 and <= 5,50,000	705	37	5.24
>5,50,000 and <= 9,50,000	3,895	282	7.24
>9,50,000 and <= 10,00,000	339	33	9.76
>10,00,000 and <=15,00,000	2,461	301	12.25
>15,00,000 and <= 20,00,000	1,492	259	17.36
>20,00,000 and <= 25,00,000	985	220	22.36
>25,00,000 and <= 50,00,000	2,446	860	35.15
>50,00,000 and <= 1,00,00,000	1,568	1,102	70.28
>1,00,00,000 and <=5,00,00,000	1,786	3,850	215.58
>5,00,00,000 and <=10,00,00,000	302	2,082	689.52
>10,00,00,000 and <=25,00,00,000	248	3,876	1,563.08
>25,00,00,000 and <=50,00,00,000	97	3,273	3,374.65
>50,00,00,000 and <=100,00,00,000	37	2,622	7,085.80
>100,00,00,000 and <=500,00,00,000	33	7,497	22,716.84
>500,00,00,000	9	9,373	1,04,139.14
Total	6,25,558	36,076	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	5,59,811	-	-
>0 and <=1,50,000	34,834	144	0.41
>150,000 and <= 2,00,000	3,032	53	1.74
>2,00,000 and <=2,50,000	2,278	51	2.24
>2,50,000 and <= 3,50,000	3,323	98	2.96
>3,50,000 and <= 4,00,000	1,331	50	3.75
>4,00,000 and <= 4,50,000	1,134	48	4.25
>4,50,000 and <= 5,00,000	995	47	4.75
>5,00,000 and <= 5,50,000	914	48	5.24
>5,50,000 and <= 9,50,000	4,580	331	7.23
>9,50,000 and <= 10,00,000	395	39	9.75
>10,00,000 and <=15,00,000	2,779	341	12.28
>15,00,000 and <= 20,00,000	1,699	294	17.32
>20,00,000 and <= 25,00,000	1,173	263	22.41
>25,00,000 and <= 50,00,000	2,840	1,000	35.20
>50,00,000 and <= 1,00,00,000	1,751	1,231	70.33
>1,00,00,000 and <=5,00,00,000	1,968	4,216	214.24
>5,00,00,000 and <=10,00,00,000	313	2,185	698.09
>10,00,00,000 and <=25,00,00,000	234	3,567	1,524.39
>25,00,00,000 and <=50,00,00,000	100	3,423	3,423.23
>50,00,00,000 and <=100,00,00,000	37	2,597	7,019.19
>100,00,00,000 and <=500,00,00,000	35	6,388	18,251.10
>500,00,00,000	2	3,766	1,88,315.53
Total	6,25,558	30,182	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	3,15,188	-	-
>0 and <=1,50,000	1,21,584	513	0.42
>150,000 and <= 2,00,000	13,122	229	1.74
>2,00,000 and <=2,50,000	10,062	225	2.24
>2,50,000 and <= 3,50,000	15,480	460	2.97
>3,50,000 and <= 4,00,000	5,986	224	3.75
>4,00,000 and <= 4,50,000	5,369	228	4.24
>4,50,000 and <= 5,00,000	5,025	239	4.75
>5,00,000 and <= 5,50,000	4,599	241	5.24
>5,50,000 and <= 9,50,000	25,221	1,845	7.32
>9,50,000 and <= 10,00,000	2,462	240	9.75
>10,00,000 and <=15,00,000	17,289	2,129	12.31
>15,00,000 and <= 20,00,000	11,441	1,984	17.34
>20,00,000 and <= 25,00,000	8,360	1,871	22.38
>25,00,000 and <= 50,00,000	21,659	7,677	35.45
>50,00,000 and <= 1,00,00,000	16,425	11,703	71.25
>1,00,00,000 and <=5,00,00,000	17,754	38,711	218.04
>5,00,00,000 and <=10,00,00,000	3,440	24,107	700.79
>10,00,00,000 and <=25,00,00,000	2,646	41,284	1,560.23
>25,00,00,000 and <=50,00,00,000	1,085	38,016	3,503.75
>50,00,00,000 and <=100,00,00,000	593	41,558	7,008.11
>100,00,00,000 and <=500,00,00,000	579	1,19,345	20,612.22
>500,00,00,000	189	4,01,240	2,12,296.21
Total	6,25,558	7,34,069	

- 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 2013-14)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	3,20,972	-	-
>0 and <=1,50,000	1,68,251	610	0.36
>150,000 and <= 2,00,000	13,389	233	1.74
>2,00,000 and <=2,50,000	10,165	228	2.24
>2,50,000 and <= 3,50,000	15,389	457	2.97
>3,50,000 and <= 4,00,000	5,774	216	3.74
>4,00,000 and <= 4,50,000	4,958	211	4.25
>4,50,000 and <= 5,00,000	4,550	216	4.74
>5,00,000 and <= 5,50,000	3,828	201	5.24
>5,50,000 and <= 9,50,000	20,374	1,480	7.26
>9,50,000 and <= 10,00,000	1,716	167	9.74
>10,00,000 and <=15,00,000	12,319	1,509	12.25
>15,00,000 and <= 20,00,000	7,576	1,310	17.29
>20,00,000 and <= 25,00,000	5,052	1,129	22.35
>25,00,000 and <= 50,00,000	11,600	4,077	35.14
>50,00,000 and <= 1,00,00,000	7,742	5,443	70.31
>1,00,00,000 and <=5,00,00,000	8,413	18,009	214.06
>5,00,00,000 and <=10,00,00,000	1,543	10,746	696.40
>10,00,00,000 and <=25,00,00,000	1,035	15,978	1,543.72
>25,00,00,000 and <=50,00,00,000	423	14,735	3,483.55
>50,00,00,000 and <=100,00,00,000	219	15,057	6,875.50
>100,00,00,000 and <=500,00,00,000	205	43,147	21,047.43
>500,00,00,000	65	93,084	1,43,205.48
Total	6,25,558	2,28,242	

- 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 2013-14)

Code	Type of Business	Corporate Taxpayers	Non- corporate Taxpayers	Total Taxpayers
101	Manufacturing Industry [Agro-based industries]	20,019	3,91,888	4,11,907
102	Manufacturing Industry [Automobile and Autoparts]	4,232	16,336	20,568
103	Manufacturing Industry [Cement]	731	3,093	3,824
104	Manufacturing Industry [Diamond cutting]	439	17,367	17,806
105	Manufacturing Industry [Drugs and Pharmaceuticals]	5,452	11,383	16,835
106	Manufacturing Industry [Electronics including Computer Hardware]	2,604	10,272	12,876
107	Manufacturing Industry [Engineering goods]	9,857	54,688	64,545
108	Manufacturing Industry [Fertilizers, Chemicals, Paints]	3,756	8,468	12,224
109	Manufacturing Industry [Flour & Rice Mills]	1,473	19,039	20,512
110	Manufacturing Industry [Food Processing Units]	3,080	14,129	17,209
111	Manufacturing Industry [Marble & Granite]	1,963	10,930	12,893
112	Manufacturing Industry [Paper]	1,328	5,180	6,508
113	Manufacturing Industry [Petroleum and Petrochemicals]	688	3,525	4,213
114	Manufacturing Industry [Power and energy]	4,783	1,624	6,407
115	Manufacturing Industry [Printing & Publishing]	2,737	23,948	26,685
116	Manufacturing Industry [Rubber]	911	3,685	4,596
117	Manufacturing Industry [Steel]	4,406	9,149	13,555
118	Manufacturing Industry [Sugar]	308	565	873
119	Manufacturing Industry [Tea, Coffee]	910	2,482	3,392
120	Manufacturing Industry [Textiles, Handloom, Powerlooms]	8,847	1,50,221	1,59,068
121	Manufacturing Industry [Tobacco]	296	1,868	2,164
122	Manufacturing Industry [Tyre]	152	1,236	1,388
123	Manufacturing Industry [Vanaspati & Edible Oils]	583	2,986	3,569
124	Manufacturing Industry [Others]	61,325	6,62,130	7,23,455
201	Trading [Chain stores]	835	18,445	19,280
202	Trading [Retailers]	16,626	27,21,485	27,38,111
203	Trading [Wholesalers]	23,611	6,52,387	6,75,998
204	Trading [Others]	95,429	19,27,772	20,23,201

Code	Type of Business	Corporate Taxpayers	Non- corporate Taxpayers	Total Taxpayers
301	Commission Agents [General Commission Agents]	4,771	13,58,409	13,63,180
401	Builders [Builders]	22,231	40,182	62,413
402	Builders [Estate agents]	4,415	22,604	27,019
403	Builders [Property Developers]	32,546	30,792	63,338
404	Builders [Others]	25,049	99,999	1,25,048
501	Contractors [Civil Contractors]	13,787	4,71,580	4,85,367
502	Contractors [Excise Contractors]	41	2,823	2,864
503	Contractors [Forest Contractors]	16	1,513	1,529
504	Contractors [Mining Contractors]	937	4,353	5,290
505	Contractors [Others]	14,497	9,17,071	9,31,568
601	Professionals [Chartered Accountants, Auditors, etc.]	118	72,775	72,893
602	Professionals [Fashion designers]	124	10,953	11,077
603	Professionals [Legal professionals]	386	1,61,240	1,61,626
604	Professionals [Medical professionals]	1,665	2,94,244	2,95,909
605	Professionals [Nursing Homes]	1,163	10,943	12,106
606	Professionals [Specialty hospitals]	1,179	3,915	5,094
607	Professionals [Others]	8,012	8,96,394	9,04,406
701	Service Sector [Advertisement agencies]	3,173	17,038	20,211
702	Service Sector [Beauty Parlours]	317	57,824	58,141
703	Service Sector [Consultancy services]	18,982	1,33,286	1,52,268
704	Service Sector [Courier Agencies]	568	10,305	10,873
705	Service Sector [Computer training/educational and coaching institutes]	4,478	75,310	79,788
706	Service Sector [Forex Dealers]	750	836	1,586
707	Service Sector [Hospitality services]	4,799	16,142	20,941
708	Service Sector [Hotels]	7,368	53,367	60,735
709	Service Sector [IT. enabled services, BPO service providers]	12,793	13,107	25,900
710	Service Sector [Security agencies]	2,304	11,894	14,198
711	Service Sector [Software development agencies]	11,777	8,422	20,199
712	Service Sector [Transporters]	4,659	2,12,875	2,17,534
713	Service Sector [Travel agents, tour operators]	4,673	59,139	63,812
714	Service Sector [Others]	74,772	18,30,183	19,04,955
801	Financial Service Sector [Banking Companies]	336	3,220	3,556

Code	Type of Business	Corporate Taxpayers	Non- corporate Taxpayers	Total Taxpayers
802	Financial Service Sector [Chit Funds]	3,021	1,405	4,426
803	Financial Service Sector [Financial Institutions]	426	3,391	3,817
804	Financial Service Sector [Financial service providers]	3,088	13,432	16,520
805	Financial Service Sector [Leasing Companies]	498	434	932
806	Financial Service Sector [Money Lenders]	617	76,317	76,934
807	Financial Service Sector [Non-Banking Financial Companies]	8,110	1,616	9,726
808	Financial Service Sector [Share Brokers, Subbrokers, etc.]	3,794	14,153	17,947
809	Financial Service Sector [Others]	23,069	1,10,490	1,33,559
901	Entertainment Industry [Cable T.V. productions]	443	3,988	4,431
902	Entertainment Industry [Film distribution]	393	1,341	1,734
903	Entertainment Industry [Film laboratories]	44	424	468
904	Entertainment Industry [Motion Picture Producers]	715	1,132	1,847
905	Entertainment Industry [Television Channels]	403	1,758	2,161
906	Entertainment Industry [Others]	7,181	57,239	64,420
1001	Other Sector	8,519	1,71,274	1,79,793
	TOTAL	6,20,388	141,07,413	147,27,801