

Income Tax Department

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Assessment Year 2016-17

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Overview

Objective

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

Methodology Adopted

The methodology adopted is as under:

- i. The template for statistics was prepared on the basis of previous statistics published by the Department and assessment of information available in various databases of the Income Tax Department.
- ii. The statistics have been generated from e-filed returns (digitally signed, e-verified 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. 4,95,19,126 returns were checked against consistency rules and 4,94,87,559 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) \geq Gross Interest Income (Schedule OS)
- iii. Rule 3: Salary income is shown by Individual category of assesses.
- iv. Rule 4: Gross Total Income (GTI) \geq 0
- v. Rule 5: Gross Total Income (GTI) = salary + income from house property + non-negative total income from business/profession + non-negative total capital gain + non-negative income from other sources - (brought forward loss setoff + current year loss setoff)
- vi. Rule 6 : Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA – Deduction u/s 10A or 10AA (wherever applicable)
- vii. Rule 7: Aggregate Tax Liability \geq 0
- viii. Rule 8: Aggregate Tax Liability \leq Higher of Return Income & Deemed Total Income under section 115JC/115JB

Status wise distribution of returns and key values

The status wise distribution of 4,94,87,559 returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	4,63,79,861
HUF	10,61,945
Firm	10,74,468
AOP/BOI	76,151
Companies	7,70,092
Others	1,25,042
Total	4,94,87,559

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

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

	Individual	HUF	Firm	AOP/BOI	Companies	Others	Total
Salary Income	13,96,194	-	-	-	-	-	13,96,194
House Property Income	30,774	319	3,309	722	12,087	3,908	51,119
Business Income	7,73,146	3,567	77,589	28,412	10,55,171	18,223	19,56,109
Long Term Capital Gains	46,695	534	2,277	1,218	41,403	2,228	94,355
Short Term Capital Gains	12,373	3,782	822	3,252	26,805	653	47,687
Other Sources Income	2,87,963	2,996	3,505	5,506	1,29,614	18,346	4,47,929
Total (Addition of above)	25,47,145	11,198	87,502	39,111	12,65,080	43,359	39,93,393
Total Loss Setoff	23,132	1,974	3,988	3,578	1,09,917	410	1,42,999
Gross Total Income	25,24,013	9,224	83,513	35,533	11,55,162	42,949	38,50,394
Return Income	21,98,676	8,713	79,286	27,080	10,11,540	39,387	33,64,683
Aggregate Tax Liability	2,30,158	1,948	26,853	7,930	3,53,187	3,634	6,23,710

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 2016-17)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	9,09,918	-	-
>0 and <=1,50,000	30,99,836	22,786	0.74
>150,000 and <= 2,00,000	15,94,937	28,284	1.77
>2,00,000 and <=2,50,000	38,63,728	89,311	2.31
>2,50,000 and <= 3,50,000	1,63,67,580	4,75,786	2.91
>3,50,000 and <= 4,00,000	37,74,753	1,41,003	3.74
>4,00,000 and <= 4,50,000	34,46,007	1,45,878	4.23
>4,50,000 and <= 5,00,000	24,47,336	1,16,010	4.74
>5,00,000 and <= 5,50,000	20,04,994	1,04,987	5.24
>5,50,000 and <= 9,50,000	74,27,197	5,19,971	7.00
>9,50,000 and <= 10,00,000	4,03,479	39,325	9.75
>10,00,000 and <=15,00,000	21,50,544	2,58,581	12.02
>15,00,000 and <= 20,00,000	8,00,799	1,37,507	17.17
>20,00,000 and <= 25,00,000	3,78,746	84,139	22.22
>25,00,000 and <= 50,00,000	5,18,072	1,74,501	33.68
>50,00,000 and <= 1,00,00,000	1,79,530	1,24,220	69.19
>1,00,00,000 and <=5,00,00,000	99,275	1,91,676	193.08
>5,00,00,000 and <=10,00,00,000	9,892	68,501	692.49
>10,00,00,000 and <=25,00,00,000	6,170	95,069	1,540.83
>25,00,00,000 and <=50,00,00,000	2,211	77,293	3,495.84
>50,00,00,000 and <=100,00,00,000	1,202	83,975	6,986.27
>100,00,00,000 and <=500,00,00,000	1,059	2,20,209	20,794.05
>500,00,00,000	294	6,51,384	2,21,559.18
Total	4,94,87,559	38,50,396	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. 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. Apart from the number of taxpayers who filed return of income as above, approximately 1.59 crore taxpayers paid taxes but did not file return for AY 2016-17.

1.2 All Taxpayers - Range of Salary Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	2,77,80,325	-	-
>0 and <=1,50,000	18,68,863	17,451	0.93
>150,000 and <= 2,00,000	11,26,796	20,013	1.78
>2,00,000 and <=2,50,000	14,37,583	32,759	2.28
>2,50,000 and <= 3,50,000	30,23,573	90,655	3.00
>3,50,000 and <= 4,00,000	16,12,189	60,455	3.75
>4,00,000 and <= 4,50,000	16,95,942	71,890	4.24
>4,50,000 and <= 5,00,000	13,36,251	63,400	4.74
>5,00,000 and <= 5,50,000	12,48,189	65,486	5.25
>5,50,000 and <= 9,50,000	52,75,408	3,69,411	7.00
>9,50,000 and <= 10,00,000	2,88,432	28,108	9.75
>10,00,000 and <=15,00,000	15,19,118	1,82,939	12.04
>15,00,000 and <= 20,00,000	5,89,361	1,01,321	17.19
>20,00,000 and <= 25,00,000	2,64,950	58,797	22.19
>25,00,000 and <= 50,00,000	3,05,359	1,01,494	33.24
>50,00,000 and <= 1,00,00,000	80,217	54,379	67.79
>1,00,00,000 and <=5,00,00,000	33,124	58,070	175.31
>5,00,00,000 and <=10,00,00,000	1,353	8,953	661.71
>10,00,00,000 and <=25,00,00,000	430	6,208	1,443.72
>25,00,00,000 and <=50,00,00,000	73	2,410	3,301.37
>50,00,00,000 and <=100,00,00,000	18	1,340	7,444.44
>100,00,00,000 and <=500,00,00,000	5	657	13,140.00
>500,00,00,000	-	-	-
Total	4,94,87,559	13,96,196	

Notes

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

1.3 All Taxpayers - Range of House Property Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	33,24,323	-33,649	-1.01
= 0	4,29,45,017	-	-
>0 and <=1,50,000	19,58,595	13,739	0.70
>150,000 and <= 2,00,000	3,14,874	5,432	1.73
>2,00,000 and <=2,50,000	2,22,820	4,956	2.22
>2,50,000 and <= 3,50,000	2,84,308	8,313	2.92
>3,50,000 and <= 4,00,000	74,137	2,772	3.74
>4,00,000 and <= 4,50,000	60,426	2,557	4.23
>4,50,000 and <= 5,00,000	42,791	2,028	4.74
>5,00,000 and <= 5,50,000	36,462	1,908	5.23
>5,50,000 and <= 9,50,000	1,23,929	8,578	6.92
>9,50,000 and <= 10,00,000	6,272	611	9.74
>10,00,000 and <=15,00,000	37,437	4,540	12.13
>15,00,000 and <= 20,00,000	17,236	2,968	17.22
>20,00,000 and <= 25,00,000	9,873	2,198	22.26
>25,00,000 and <= 50,00,000	17,517	6,009	34.30
>50,00,000 and <= 1,00,00,000	7,371	5,033	68.28
>1,00,00,000 and <=5,00,00,000	3,773	6,942	183.99
>5,00,00,000 and <=10,00,00,000	248	1,727	696.37
>10,00,00,000 and <=25,00,00,000	107	1,527	1,427.10
>25,00,00,000 and <=50,00,00,000	28	1,012	3,614.29
>50,00,00,000 and <=100,00,00,000	11	708	6,436.36
>100,00,00,000 and <=500,00,00,000	3	626	20,866.67
>500,00,00,000	1	583	58,300.00
Total	4,94,87,559	51,118	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income.
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward to future years.
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 2016-17)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,60,44,492	-	-
>0 and <=1,50,000	34,55,391	26,538	0.77
>150,000 and <= 2,00,000	15,26,930	26,994	1.77
>2,00,000 and <=2,50,000	29,53,832	67,946	2.30
>2,50,000 and <= 3,50,000	94,90,600	2,72,869	2.88
>3,50,000 and <= 4,00,000	14,94,063	55,605	3.72
>4,00,000 and <= 4,50,000	10,66,696	45,016	4.22
>4,50,000 and <= 5,00,000	6,92,864	32,825	4.74
>5,00,000 and <= 5,50,000	4,84,005	25,282	5.22
>5,50,000 and <= 9,50,000	14,08,703	97,728	6.94
>9,50,000 and <= 10,00,000	71,093	6,933	9.75
>10,00,000 and <=15,00,000	3,43,100	41,293	12.04
>15,00,000 and <= 20,00,000	1,33,559	22,966	17.20
>20,00,000 and <= 25,00,000	70,335	15,673	22.28
>25,00,000 and <= 50,00,000	1,28,139	44,187	34.48
>50,00,000 and <= 1,00,00,000	63,813	44,850	70.28
>1,00,00,000 and <=5,00,00,000	44,814	92,580	206.59
>5,00,00,000 and <=10,00,00,000	6,569	45,914	698.95
>10,00,00,000 and <=25,00,00,000	4,592	71,351	1,553.81
>25,00,00,000 and <=50,00,00,000	1,798	62,995	3,503.62
>50,00,00,000 and <=100,00,00,000	989	69,168	6,993.73
>100,00,00,000 and <=500,00,00,000	922	1,95,148	21,165.73
>500,00,00,000	260	5,92,246	2,27,786.92
Total	4,94,87,559	19,56,107	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. 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 2016-17)

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	4,91,83,834	-	-
>0 and <=1,50,000	1,21,963	674	0.55
>150,000 and <= 2,00,000	20,448	356	1.74
>2,00,000 and <=2,50,000	17,656	398	2.25
>2,50,000 and <= 3,50,000	24,927	734	2.94
>3,50,000 and <= 4,00,000	7,945	297	3.74
>4,00,000 and <= 4,50,000	6,594	280	4.25
>4,50,000 and <= 5,00,000	5,929	282	4.76
>5,00,000 and <= 5,50,000	4,971	261	5.25
>5,50,000 and <= 9,50,000	25,953	1,882	7.25
>9,50,000 and <= 10,00,000	2,210	216	9.77
>10,00,000 and <=15,00,000	16,081	1,976	12.29
>15,00,000 and <= 20,00,000	9,666	1,675	17.33
>20,00,000 and <= 25,00,000	6,475	1,449	22.38
>25,00,000 and <= 50,00,000	15,094	5,315	35.21
>50,00,000 and <= 1,00,00,000	8,956	6,273	70.04
>1,00,00,000 and <=5,00,00,000	7,100	14,426	203.18
>5,00,00,000 and <=10,00,00,000	870	6,044	694.71
>10,00,00,000 and <=25,00,00,000	567	8,722	1,538.27
>25,00,00,000 and <=50,00,00,000	171	6,026	3,523.98
>50,00,00,000 and <=100,00,00,000	68	4,636	6,817.65
>100,00,00,000 and <=500,00,00,000	66	15,345	23,250.00
>500,00,00,000	15	17,089	1,13,926.67
Total	4,94,87,559	94,356	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

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	-	-	-
= 0	4,87,54,383	-	-
>0 and <=1,50,000	6,00,672	1,681	0.28
>150,000 and <= 2,00,000	23,853	415	1.74
>2,00,000 and <=2,50,000	17,605	395	2.24
>2,50,000 and <= 3,50,000	22,256	656	2.95
>3,50,000 and <= 4,00,000	7,533	282	3.74
>4,00,000 and <= 4,50,000	6,155	261	4.24
>4,50,000 and <= 5,00,000	5,278	251	4.76
>5,00,000 and <= 5,50,000	4,188	219	5.23
>5,50,000 and <= 9,50,000	18,031	1,292	7.17
>9,50,000 and <= 10,00,000	1,370	134	9.78
>10,00,000 and <=15,00,000	8,226	1,001	12.17
>15,00,000 and <= 20,00,000	4,019	695	17.29
>20,00,000 and <= 25,00,000	2,508	561	22.37
>25,00,000 and <= 50,00,000	5,113	1,777	34.75
>50,00,000 and <= 1,00,00,000	2,802	1,961	69.99
>1,00,00,000 and <=5,00,00,000	2,555	5,424	212.29
>5,00,00,000 and <=10,00,00,000	442	3,107	702.94
>10,00,00,000 and <=25,00,00,000	340	5,265	1,548.53
>25,00,00,000 and <=50,00,00,000	121	4,221	3,488.43
>50,00,00,000 and <=100,00,00,000	55	3,759	6,834.55
>100,00,00,000 and <=500,00,00,000	48	8,764	18,258.33
>500,00,00,000	6	5,565	92,750.00
Total	4,94,87,559	47,686	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains".
2. 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.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,22,05,356	-	-
>0 and <=1,50,000	2,08,50,536	66,819	0.32
>150,000 and <= 2,00,000	14,26,790	24,838	1.74
>2,00,000 and <=2,50,000	13,16,385	29,829	2.27
>2,50,000 and <= 3,50,000	19,70,328	56,589	2.87
>3,50,000 and <= 4,00,000	3,62,931	13,553	3.73
>4,00,000 and <= 4,50,000	2,67,406	11,321	4.23
>4,50,000 and <= 5,00,000	1,93,643	9,183	4.74
>5,00,000 and <= 5,50,000	1,43,582	7,514	5.23
>5,50,000 and <= 9,50,000	4,70,569	32,965	7.01
>9,50,000 and <= 10,00,000	25,624	2,497	9.74
>10,00,000 and <=15,00,000	1,27,084	15,205	11.96
>15,00,000 and <= 20,00,000	43,691	7,500	17.17
>20,00,000 and <= 25,00,000	21,726	4,832	22.24
>25,00,000 and <= 50,00,000	34,774	11,859	34.10
>50,00,000 and <= 1,00,00,000	14,217	9,729	68.43
>1,00,00,000 and <=5,00,00,000	9,701	19,577	201.80
>5,00,00,000 and <=10,00,00,000	1,413	9,883	699.43
>10,00,00,000 and <=25,00,00,000	996	15,505	1,556.73
>25,00,00,000 and <=50,00,00,000	380	13,216	3,477.89
>50,00,00,000 and <=100,00,00,000	229	16,063	7,014.41
>100,00,00,000 and <=500,00,00,000	167	33,551	20,090.42
>500,00,00,000	31	35,900	1,15,806.45
Total	4,94,87,559	4,47,928	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income.
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,93,87,002	-	-
>0 and <=1,50,000	84,42,409	22,035	0.26
>150,000 and <= 2,00,000	3,95,940	6,873	1.74
>2,00,000 and <=2,50,000	2,95,322	6,629	2.24
>2,50,000 and <= 3,50,000	3,57,347	10,476	2.93
>3,50,000 and <= 4,00,000	1,02,340	3,826	3.74
>4,00,000 and <= 4,50,000	77,677	3,292	4.24
>4,50,000 and <= 5,00,000	61,231	2,903	4.74
>5,00,000 and <= 5,50,000	47,741	2,501	5.24
>5,50,000 and <= 9,50,000	1,79,189	12,655	7.06
>9,50,000 and <= 10,00,000	10,691	1,042	9.75
>10,00,000 and <=15,00,000	58,188	7,009	12.05
>15,00,000 and <= 20,00,000	23,425	4,032	17.21
>20,00,000 and <= 25,00,000	12,427	2,769	22.28
>25,00,000 and <= 50,00,000	20,879	7,134	34.17
>50,00,000 and <= 1,00,00,000	8,650	5,910	68.32
>1,00,00,000 and <=5,00,00,000	5,729	11,269	196.70
>5,00,00,000 and <=10,00,00,000	715	4,926	688.95
>10,00,00,000 and <=25,00,00,000	397	6,069	1,528.72
>25,00,00,000 and <=50,00,00,000	132	4,563	3,456.82
>50,00,00,000 and <=100,00,00,000	67	4,332	6,465.67
>100,00,00,000 and <=500,00,00,000	56	11,412	20,378.57
>500,00,00,000	5	5,412	1,08,240.00
Total	4,94,87,559	1,47,069	

Notes

1. The Interest Income is already included in the Income from Other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. 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 Total Loss Set off (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	4,77,91,170	-	-
>0 and <=1,50,000	11,40,137	6,886	0.60
>150,000 and <= 2,00,000	3,16,640	5,925	1.87
>2,00,000 and <=2,50,000	40,274	900	2.23
>2,50,000 and <= 3,50,000	52,083	1,539	2.95
>3,50,000 and <= 4,00,000	17,186	643	3.74
>4,00,000 and <= 4,50,000	13,693	581	4.24
>4,50,000 and <= 5,00,000	10,918	518	4.74
>5,00,000 and <= 5,50,000	8,863	465	5.25
>5,50,000 and <= 9,50,000	36,534	2,604	7.13
>9,50,000 and <= 10,00,000	2,566	250	9.74
>10,00,000 and <=15,00,000	15,930	1,942	12.19
>15,00,000 and <= 20,00,000	8,566	1,481	17.29
>20,00,000 and <= 25,00,000	5,193	1,159	22.32
>25,00,000 and <= 50,00,000	11,718	4,100	34.99
>50,00,000 and <= 1,00,00,000	6,846	4,787	69.92
>1,00,00,000 and <=5,00,00,000	6,632	13,982	210.83
>5,00,00,000 and <=10,00,00,000	1,171	8,177	698.29
>10,00,00,000 and <=25,00,00,000	844	12,983	1,538.27
>25,00,00,000 and <=50,00,00,000	289	10,182	3,523.18
>50,00,00,000 and <=100,00,00,000	151	10,203	6,756.95
>100,00,00,000 and <=500,00,00,000	129	28,970	22,457.36
>500,00,00,000	26	24,722	95,084.62
Total	4,94,87,559	1,42,999	

Notes

1. Total Loss Set Off is the sum of current year losses set off and 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 Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab.

1.10 All Taxpayers - Range of Returned Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	11,03,992	-	-
>0 and <=1,50,000	33,97,784	26,462	0.78
>150,000 and <= 2,00,000	21,19,882	37,693	1.78
>2,00,000 and <=2,50,000	57,13,132	1,32,199	2.31
>2,50,000 and <= 3,50,000	2,07,91,436	5,87,897	2.83
>3,50,000 and <= 4,00,000	27,42,864	1,02,363	3.73
>4,00,000 and <= 4,50,000	20,96,501	88,885	4.24
>4,50,000 and <= 5,00,000	19,37,892	92,264	4.76
>5,00,000 and <= 5,50,000	13,44,579	70,462	5.24
>5,50,000 and <= 9,50,000	47,15,567	3,32,372	7.05
>9,50,000 and <= 10,00,000	2,95,774	28,840	9.75
>10,00,000 and <=15,00,000	15,55,780	1,87,581	12.06
>15,00,000 and <= 20,00,000	6,28,907	1,08,079	17.19
>20,00,000 and <= 25,00,000	3,05,475	67,919	22.23
>25,00,000 and <= 50,00,000	4,53,896	1,53,859	33.90
>50,00,000 and <= 1,00,00,000	1,69,609	1,18,079	69.62
>1,00,00,000 and <=5,00,00,000	94,594	1,84,161	194.69
>5,00,00,000 and <=10,00,00,000	9,554	66,228	693.20
>10,00,00,000 and <=25,00,00,000	5,891	90,657	1,538.91
>25,00,00,000 and <=50,00,00,000	2,099	73,523	3,502.76
>50,00,00,000 and <=100,00,00,000	1,108	77,277	6,974.46
>100,00,00,000 and <=500,00,00,000	992	2,07,828	20,950.40
>500,00,00,000	251	5,30,055	2,11,177.29
Total	4,94,87,559	33,64,683	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,19,51,733	-	-
>0 and <=1,50,000	2,45,11,405	59,414	0.24
>150,000 and <= 2,00,000	6,32,031	10,945	1.73
>2,00,000 and <=2,50,000	4,28,044	9,569	2.24
>2,50,000 and <= 3,50,000	5,64,814	16,711	2.96
>3,50,000 and <= 4,00,000	1,92,297	7,192	3.74
>4,00,000 and <= 4,50,000	1,51,545	6,426	4.24
>4,50,000 and <= 5,00,000	1,20,548	5,715	4.74
>5,00,000 and <= 5,50,000	98,054	5,140	5.24
>5,50,000 and <= 9,50,000	3,91,528	27,864	7.12
>9,50,000 and <= 10,00,000	25,338	2,469	9.74
>10,00,000 and <=15,00,000	1,55,389	18,857	12.14
>15,00,000 and <= 20,00,000	74,199	12,798	17.25
>20,00,000 and <= 25,00,000	43,135	9,625	22.31
>25,00,000 and <= 50,00,000	74,766	25,863	34.59
>50,00,000 and <= 1,00,00,000	38,931	26,795	68.83
>1,00,00,000 and <=5,00,00,000	26,727	52,944	198.09
>5,00,00,000 and <=10,00,00,000	3,304	22,930	694.01
>10,00,00,000 and <=25,00,00,000	2,152	32,747	1,521.70
>25,00,00,000 and <=50,00,00,000	765	26,627	3,480.65
>50,00,00,000 and <=100,00,00,000	417	28,505	6,835.73
>100,00,00,000 and <=500,00,00,000	351	68,465	19,505.70
>500,00,00,000	86	1,46,109	1,69,894.19
Total	4,94,87,559	6,23,710	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD 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 2016-17)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	1,33,355	-	-
>0 and <=1,50,000	22,48,428	18,711	0.83
>150,000 and <= 2,00,000	14,64,522	26,000	1.78
>2,00,000 and <=2,50,000	35,79,315	82,653	2.31
>2,50,000 and <= 3,50,000	1,60,41,328	4,66,428	2.91
>3,50,000 and <= 4,00,000	36,97,037	1,38,089	3.74
>4,00,000 and <= 4,50,000	33,78,447	1,43,020	4.23
>4,50,000 and <= 5,00,000	23,90,953	1,13,328	4.74
>5,00,000 and <= 5,50,000	19,59,979	1,02,632	5.24
>5,50,000 and <= 9,50,000	72,40,954	5,06,675	7.00
>9,50,000 and <= 10,00,000	3,88,969	37,910	9.75
>10,00,000 and <=15,00,000	20,69,452	2,48,771	12.02
>15,00,000 and <= 20,00,000	7,62,370	1,30,867	17.17
>20,00,000 and <= 25,00,000	3,54,491	78,719	22.21
>25,00,000 and <= 50,00,000	4,61,648	1,54,660	33.50
>50,00,000 and <= 1,00,00,000	1,40,830	96,473	68.50
>1,00,00,000 and <=5,00,00,000	62,759	1,13,019	180.08
>5,00,00,000 and <=10,00,00,000	3,330	22,412	673.03
>10,00,00,000 and <=25,00,00,000	1,298	19,173	1,477.12
>25,00,00,000 and <=50,00,00,000	272	9,242	3,397.79
>50,00,00,000 and <=100,00,00,000	86	5,823	6,770.93
>100,00,00,000 and <=500,00,00,000	34	6,676	19,635.29
>500,00,00,000	4	2,730	68,250.00
Total	4,63,79,861	25,24,011	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	2,46,72,627	-	-
>0 and <=1,50,000	18,68,863	17,451	0.93
>150,000 and <= 2,00,000	11,26,796	20,013	1.78
>2,00,000 and <=2,50,000	14,37,583	32,759	2.28
>2,50,000 and <= 3,50,000	30,23,573	90,655	3.00
>3,50,000 and <= 4,00,000	16,12,189	60,455	3.75
>4,00,000 and <= 4,50,000	16,95,942	71,890	4.24
>4,50,000 and <= 5,00,000	13,36,251	63,400	4.74
>5,00,000 and <= 5,50,000	12,48,189	65,486	5.25
>5,50,000 and <= 9,50,000	52,75,408	3,69,411	7.00
>9,50,000 and <= 10,00,000	2,88,432	28,108	9.75
>10,00,000 and <=15,00,000	15,19,118	1,82,939	12.04
>15,00,000 and <= 20,00,000	5,89,361	1,01,321	17.19
>20,00,000 and <= 25,00,000	2,64,950	58,797	22.19
>25,00,000 and <= 50,00,000	3,05,359	1,01,494	33.24
>50,00,000 and <= 1,00,00,000	80,217	54,379	67.79
>1,00,00,000 and <=5,00,00,000	33,124	58,070	175.31
>5,00,00,000 and <=10,00,00,000	1,353	8,953	661.71
>10,00,00,000 and <=25,00,00,000	430	6,208	1,443.72
>25,00,00,000 and <=50,00,00,000	73	2,410	3,301.37
>50,00,00,000 and <=100,00,00,000	18	1,340	7,444.44
>100,00,00,000 and <=500,00,00,000	5	657	13,140.00
>500,00,00,000	-	-	-
Total	4,63,79,861	13,96,196	

Notes

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

2.3 Individual- Range of House Property Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	33,24,017	-33,645	-1.01
= 0	4,00,43,456	-	-
>0 and <=1,50,000	18,66,574	13,072	0.70
>150,000 and <= 2,00,000	2,96,708	5,118	1.72
>2,00,000 and <=2,50,000	2,07,328	4,610	2.22
>2,50,000 and <= 3,50,000	2,64,473	7,730	2.92
>3,50,000 and <= 4,00,000	68,050	2,544	3.74
>4,00,000 and <= 4,50,000	54,706	2,315	4.23
>4,50,000 and <= 5,00,000	38,503	1,824	4.74
>5,00,000 and <= 5,50,000	32,388	1,695	5.23
>5,50,000 and <= 9,50,000	1,08,174	7,484	6.92
>9,50,000 and <= 10,00,000	5,357	522	9.74
>10,00,000 and <=15,00,000	31,129	3,769	12.11
>15,00,000 and <= 20,00,000	13,661	2,349	17.19
>20,00,000 and <= 25,00,000	7,614	1,694	22.25
>25,00,000 and <= 50,00,000	12,124	4,117	33.96
>50,00,000 and <= 1,00,00,000	4,090	2,755	67.36
>1,00,00,000 and <=5,00,00,000	1,461	2,447	167.49
>5,00,00,000 and <=10,00,00,000	39	257	658.97
>10,00,00,000 and <=25,00,00,000	9	117	1,300.00
>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	4,63,79,861	30,774	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
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 2016-17)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,47,04,070	-	-
>0 and <=1,50,000	26,70,837	22,793	0.85
>150,000 and <= 2,00,000	14,09,837	24,943	1.77
>2,00,000 and <=2,50,000	27,75,670	63,834	2.30
>2,50,000 and <= 3,50,000	93,21,524	2,67,961	2.87
>3,50,000 and <= 4,00,000	14,46,450	53,820	3.72
>4,00,000 and <= 4,50,000	10,28,681	43,405	4.22
>4,50,000 and <= 5,00,000	6,58,918	31,211	4.74
>5,00,000 and <= 5,50,000	4,57,341	23,886	5.22
>5,50,000 and <= 9,50,000	12,89,424	89,152	6.91
>9,50,000 and <= 10,00,000	61,361	5,984	9.75
>10,00,000 and <=15,00,000	2,85,988	34,319	12.00
>15,00,000 and <= 20,00,000	1,01,703	17,453	17.16
>20,00,000 and <= 25,00,000	49,187	10,947	22.26
>25,00,000 and <= 50,00,000	77,418	26,340	34.02
>50,00,000 and <= 1,00,00,000	28,593	19,670	68.79
>1,00,00,000 and <=5,00,00,000	11,727	21,470	183.08
>5,00,00,000 and <=10,00,00,000	711	4,805	675.81
>10,00,00,000 and <=25,00,00,000	318	4,830	1,518.87
>25,00,00,000 and <=50,00,00,000	72	2,467	3,426.39
>50,00,00,000 and <=100,00,00,000	23	1,559	6,778.26
>100,00,00,000 and <=500,00,00,000	7	1,406	20,085.71
>500,00,00,000	1	892	89,200.00
Total	4,63,79,861	7,73,147	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. 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 2016-17)

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	4,60,99,364	-	-
>0 and <=1,50,000	1,14,370	633	0.55
>150,000 and <= 2,00,000	19,292	336	1.74
>2,00,000 and <=2,50,000	16,635	375	2.25
>2,50,000 and <= 3,50,000	23,528	693	2.95
>3,50,000 and <= 4,00,000	7,500	281	3.75
>4,00,000 and <= 4,50,000	6,205	263	4.24
>4,50,000 and <= 5,00,000	5,538	263	4.75
>5,00,000 and <= 5,50,000	4,648	244	5.25
>5,50,000 and <= 9,50,000	24,153	1,750	7.25
>9,50,000 and <= 10,00,000	2,048	200	9.77
>10,00,000 and <=15,00,000	14,834	1,822	12.28
>15,00,000 and <= 20,00,000	8,795	1,523	17.32
>20,00,000 and <= 25,00,000	5,851	1,309	22.37
>25,00,000 and <= 50,00,000	13,296	4,679	35.19
>50,00,000 and <= 1,00,00,000	7,530	5,263	69.89
>1,00,00,000 and <=5,00,00,000	5,356	10,600	197.91
>5,00,00,000 and <=10,00,00,000	533	3,655	685.74
>10,00,00,000 and <=25,00,00,000	275	4,168	1,515.64
>25,00,00,000 and <=50,00,00,000	72	2,477	3,440.28
>50,00,00,000 and <=100,00,00,000	23	1,473	6,404.35
>100,00,00,000 and <=500,00,00,000	12	2,950	24,583.33
>500,00,00,000	3	1,740	58,000.00
Total	4,63,79,861	46,697	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

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	-	-	-
= 0	4,57,26,105	-	-
>0 and <=1,50,000	5,45,488	1,506	0.28
>150,000 and <= 2,00,000	20,897	363	1.74
>2,00,000 and <=2,50,000	15,105	339	2.24
>2,50,000 and <= 3,50,000	19,324	570	2.95
>3,50,000 and <= 4,00,000	6,560	246	3.75
>4,00,000 and <= 4,50,000	5,273	224	4.25
>4,50,000 and <= 5,00,000	4,500	214	4.76
>5,00,000 and <= 5,50,000	3,562	187	5.25
>5,50,000 and <= 9,50,000	15,071	1,079	7.16
>9,50,000 and <= 10,00,000	1,120	109	9.73
>10,00,000 and <=15,00,000	6,483	787	12.14
>15,00,000 and <= 20,00,000	2,954	511	17.30
>20,00,000 and <= 25,00,000	1,792	400	22.32
>25,00,000 and <= 50,00,000	3,265	1,121	34.33
>50,00,000 and <= 1,00,00,000	1,397	961	68.79
>1,00,00,000 and <=5,00,00,000	847	1,631	192.56
>5,00,00,000 and <=10,00,00,000	68	455	669.12
>10,00,00,000 and <=25,00,00,000	33	478	1,448.48
>25,00,00,000 and <=50,00,00,000	12	424	3,533.33
>50,00,00,000 and <=100,00,00,000	2	154	7,700.00
>100,00,00,000 and <=500,00,00,000	3	613	20,433.33
>500,00,00,000	-	-	-
Total	4,63,79,861	12,372	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,02,79,187	-	-
>0 and <=1,50,000	2,01,85,623	64,035	0.32
>150,000 and <= 2,00,000	13,39,402	23,311	1.74
>2,00,000 and <=2,50,000	11,98,028	27,104	2.26
>2,50,000 and <= 3,50,000	18,50,700	53,142	2.87
>3,50,000 and <= 4,00,000	3,33,996	12,469	3.73
>4,00,000 and <= 4,50,000	2,43,941	10,328	4.23
>4,50,000 and <= 5,00,000	1,74,838	8,289	4.74
>5,00,000 and <= 5,50,000	1,28,901	6,746	5.23
>5,50,000 and <= 9,50,000	4,17,158	29,184	7.00
>9,50,000 and <= 10,00,000	22,071	2,151	9.75
>10,00,000 and <=15,00,000	1,09,322	13,078	11.96
>15,00,000 and <= 20,00,000	37,269	6,394	17.16
>20,00,000 and <= 25,00,000	17,979	3,995	22.22
>25,00,000 and <= 50,00,000	27,252	9,236	33.89
>50,00,000 and <= 1,00,00,000	9,570	6,487	67.78
>1,00,00,000 and <=5,00,00,000	4,271	7,644	178.97
>5,00,00,000 and <=10,00,00,000	242	1,645	679.75
>10,00,00,000 and <=25,00,00,000	84	1,275	1,517.86
>25,00,00,000 and <=50,00,00,000	18	621	3,450.00
>50,00,00,000 and <=100,00,00,000	4	221	5,525.00
>100,00,00,000 and <=500,00,00,000	5	606	12,120.00
>500,00,00,000	-	-	-
Total	4,63,79,861	2,87,961	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,71,30,252	-	-
>0 and <=1,50,000	78,97,886	19,908	0.25
>150,000 and <= 2,00,000	3,33,140	5,777	1.73
>2,00,000 and <=2,50,000	2,32,361	5,201	2.24
>2,50,000 and <= 3,50,000	2,92,836	8,598	2.94
>3,50,000 and <= 4,00,000	85,067	3,180	3.74
>4,00,000 and <= 4,50,000	64,246	2,724	4.24
>4,50,000 and <= 5,00,000	50,410	2,390	4.74
>5,00,000 and <= 5,50,000	39,451	2,067	5.24
>5,50,000 and <= 9,50,000	1,47,530	10,411	7.06
>9,50,000 and <= 10,00,000	8,710	849	9.75
>10,00,000 and <=15,00,000	47,059	5,664	12.04
>15,00,000 and <= 20,00,000	18,645	3,207	17.20
>20,00,000 and <= 25,00,000	9,524	2,120	22.26
>25,00,000 and <= 50,00,000	15,041	5,105	33.94
>50,00,000 and <= 1,00,00,000	5,213	3,528	67.68
>1,00,00,000 and <=5,00,00,000	2,321	4,104	176.82
>5,00,00,000 and <=10,00,00,000	124	824	664.52
>10,00,00,000 and <=25,00,00,000	36	551	1,530.56
>25,00,00,000 and <=50,00,00,000	7	230	3,285.71
>50,00,00,000 and <=100,00,00,000	1	54	5,400.00
>100,00,00,000 and <=500,00,00,000	1	103	10,300.00
>500,00,00,000	-	-	-
Total	4,63,79,861	86,595	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. 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 Total Loss Set off (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	4,49,12,866	-	-
>0 and <=1,50,000	10,11,958	6,388	0.63
>150,000 and <= 2,00,000	3,05,988	5,740	1.88
>2,00,000 and <=2,50,000	32,340	722	2.23
>2,50,000 and <= 3,50,000	40,565	1,197	2.95
>3,50,000 and <= 4,00,000	12,823	479	3.74
>4,00,000 and <= 4,50,000	9,942	421	4.23
>4,50,000 and <= 5,00,000	7,522	356	4.73
>5,00,000 and <= 5,50,000	5,842	306	5.24
>5,50,000 and <= 9,50,000	21,509	1,516	7.05
>9,50,000 and <= 10,00,000	1,285	125	9.73
>10,00,000 and <=15,00,000	7,296	883	12.10
>15,00,000 and <= 20,00,000	3,273	564	17.23
>20,00,000 and <= 25,00,000	1,638	365	22.28
>25,00,000 and <= 50,00,000	3,071	1,053	34.29
>50,00,000 and <= 1,00,00,000	1,179	809	68.62
>1,00,00,000 and <=5,00,00,000	682	1,294	189.74
>5,00,00,000 and <=10,00,00,000	56	369	658.93
>10,00,00,000 and <=25,00,00,000	20	328	1,640.00
>25,00,00,000 and <=50,00,00,000	6	217	3,616.67
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	4,63,79,861	23,132	

Notes

1. Total Loss Set Off is the sum of current year losses set off and 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 Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

2.10 Individual- Range of Returned Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,61,127	-	-
>0 and <=1,50,000	25,70,216	22,373	0.87
>150,000 and <= 2,00,000	19,84,183	35,313	1.78
>2,00,000 and <=2,50,000	53,81,494	1,24,403	2.31
>2,50,000 and <= 3,50,000	2,04,67,958	5,78,630	2.83
>3,50,000 and <= 4,00,000	26,78,726	99,963	3.73
>4,00,000 and <= 4,50,000	20,44,074	86,661	4.24
>4,50,000 and <= 5,00,000	18,84,783	89,731	4.76
>5,00,000 and <= 5,50,000	13,05,275	68,405	5.24
>5,50,000 and <= 9,50,000	45,59,164	3,21,151	7.04
>9,50,000 and <= 10,00,000	2,81,827	27,479	9.75
>10,00,000 and <=15,00,000	14,86,840	1,79,217	12.05
>15,00,000 and <= 20,00,000	5,93,586	1,01,970	17.18
>20,00,000 and <= 25,00,000	2,82,786	62,847	22.22
>25,00,000 and <= 50,00,000	4,00,602	1,35,102	33.72
>50,00,000 and <= 1,00,00,000	1,32,482	91,409	69.00
>1,00,00,000 and <=5,00,00,000	59,783	1,08,898	182.16
>5,00,00,000 and <=10,00,00,000	3,286	22,106	672.73
>10,00,00,000 and <=25,00,00,000	1,278	18,882	1,477.46
>25,00,00,000 and <=50,00,00,000	269	9,136	3,396.28
>50,00,00,000 and <=100,00,00,000	85	5,781	6,801.18
>100,00,00,000 and <=500,00,00,000	33	6,491	19,669.70
>500,00,00,000	4	2,729	68,225.00
Total	4,63,79,861	21,98,677	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,06,03,495	-	-
>0 and <=1,50,000	2,31,35,856	55,535	0.24
>150,000 and <= 2,00,000	5,77,294	9,997	1.73
>2,00,000 and <=2,50,000	3,89,612	8,710	2.24
>2,50,000 and <= 3,50,000	5,12,619	15,166	2.96
>3,50,000 and <= 4,00,000	1,74,204	6,515	3.74
>4,00,000 and <= 4,50,000	1,36,069	5,769	4.24
>4,50,000 and <= 5,00,000	1,07,322	5,088	4.74
>5,00,000 and <= 5,50,000	86,765	4,548	5.24
>5,50,000 and <= 9,50,000	3,37,489	23,968	7.10
>9,50,000 and <= 10,00,000	20,995	2,046	9.75
>10,00,000 and <=15,00,000	1,25,648	15,220	12.11
>15,00,000 and <= 20,00,000	56,635	9,760	17.23
>20,00,000 and <= 25,00,000	31,915	7,115	22.29
>25,00,000 and <= 50,00,000	49,946	17,251	34.54
>50,00,000 and <= 1,00,00,000	22,874	15,530	67.89
>1,00,00,000 and <=5,00,00,000	10,325	18,293	177.17
>5,00,00,000 and <=10,00,00,000	546	3,734	683.88
>10,00,00,000 and <=25,00,00,000	198	2,867	1,447.98
>25,00,00,000 and <=50,00,00,000	38	1,314	3,457.89
>50,00,00,000 and <=100,00,00,000	9	636	7,066.67
>100,00,00,000 and <=500,00,00,000	7	1,098	15,685.71
>500,00,00,000	-	-	-
Total	4,63,79,861	2,30,160	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD 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 2016-17, there were the following exemption thresholds for different classes of taxpayers- (i) For individuals below 60 years of age- Rs.2,50,000/- (ii) For individuals of 60 years of age or more but below 80 years of age- Rs.3,00,000/- and (iii) 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 2016-17)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	10,876	-	-
>0 and <=1,50,000	1,59,843	1,127	0.71
>150,000 and <= 2,00,000	69,610	1,229	1.77
>2,00,000 and <=2,50,000	2,33,526	5,516	2.36
>2,50,000 and <= 3,50,000	2,60,145	7,400	2.84
>3,50,000 and <= 4,00,000	53,909	2,023	3.75
>4,00,000 and <= 4,50,000	46,818	1,978	4.22
>4,50,000 and <= 5,00,000	37,768	1,798	4.76
>5,00,000 and <= 5,50,000	28,793	1,505	5.23
>5,50,000 and <= 9,50,000	1,03,815	7,310	7.04
>9,50,000 and <= 10,00,000	6,920	675	9.75
>10,00,000 and <=15,00,000	30,875	3,651	11.83
>15,00,000 and <= 20,00,000	7,803	1,334	17.10
>20,00,000 and <= 25,00,000	3,502	779	22.24
>25,00,000 and <= 50,00,000	5,055	1,715	33.93
>50,00,000 and <= 1,00,00,000	1,862	1,290	69.28
>1,00,00,000 and <=5,00,00,000	723	1,324	183.13
>5,00,00,000 and <=10,00,00,000	66	458	693.94
>10,00,00,000 and <=25,00,00,000	25	386	1,544.00
>25,00,00,000 and <=50,00,00,000	5	165	3,300.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	6	1,288	21,466.67
>500,00,00,000	-	-	-
Total	10,61,945	42,951	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	292	-3	-1.03
= 0	9,19,286	-	-
>0 and <=1,50,000	74,214	545	0.73
>150,000 and <= 2,00,000	14,723	255	1.73
>2,00,000 and <=2,50,000	12,491	279	2.23
>2,50,000 and <= 3,50,000	14,740	431	2.92
>3,50,000 and <= 4,00,000	4,231	158	3.73
>4,00,000 and <= 4,50,000	3,597	152	4.23
>4,50,000 and <= 5,00,000	2,715	129	4.75
>5,00,000 and <= 5,50,000	2,398	125	5.21
>5,50,000 and <= 9,50,000	8,231	563	6.84
>9,50,000 and <= 10,00,000	374	36	9.63
>10,00,000 and <=15,00,000	2,150	259	12.05
>15,00,000 and <= 20,00,000	902	156	17.29
>20,00,000 and <= 25,00,000	456	102	22.37
>25,00,000 and <= 50,00,000	753	257	34.13
>50,00,000 and <= 1,00,00,000	273	186	68.13
>1,00,00,000 and <=5,00,00,000	108	196	181.48
>5,00,00,000 and <=10,00,00,000	10	70	700.00
>10,00,00,000 and <=25,00,00,000	1	11	1,100.00
>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	10,61,945	3,907	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
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 2016-17)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	5,46,409	-	-
>0 and <=1,50,000	92,044	827	0.90
>150,000 and <= 2,00,000	58,207	1,029	1.77
>2,00,000 and <=2,50,000	1,32,887	3,098	2.33
>2,50,000 and <= 3,50,000	1,06,181	3,043	2.87
>3,50,000 and <= 4,00,000	24,517	921	3.76
>4,00,000 and <= 4,50,000	18,232	772	4.23
>4,50,000 and <= 5,00,000	16,155	770	4.77
>5,00,000 and <= 5,50,000	11,077	579	5.23
>5,50,000 and <= 9,50,000	39,075	2,750	7.04
>9,50,000 and <= 10,00,000	2,381	232	9.74
>10,00,000 and <=15,00,000	8,475	1,007	11.88
>15,00,000 and <= 20,00,000	2,411	411	17.05
>20,00,000 and <= 25,00,000	1,151	256	22.24
>25,00,000 and <= 50,00,000	1,784	605	33.91
>50,00,000 and <= 1,00,00,000	696	479	68.82
>1,00,00,000 and <=5,00,00,000	230	427	185.65
>5,00,00,000 and <=10,00,00,000	22	146	663.64
>10,00,00,000 and <=25,00,00,000	5	69	1,380.00
>25,00,00,000 and <=50,00,00,000	1	38	3,800.00
>50,00,00,000 and <=100,00,00,000	1	91	9,100.00
>100,00,00,000 and <=500,00,00,000	4	670	16,750.00
>500,00,00,000	-	-	-
Total	10,61,945	18,220	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. 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 2016-17)

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	10,49,940	-	-
>0 and <=1,50,000	5,471	30	0.55
>150,000 and <= 2,00,000	836	15	1.79
>2,00,000 and <=2,50,000	755	17	2.25
>2,50,000 and <= 3,50,000	937	28	2.99
>3,50,000 and <= 4,00,000	276	10	3.62
>4,00,000 and <= 4,50,000	226	10	4.42
>4,50,000 and <= 5,00,000	235	11	4.68
>5,00,000 and <= 5,50,000	173	9	5.20
>5,50,000 and <= 9,50,000	925	67	7.24
>9,50,000 and <= 10,00,000	77	8	10.39
>10,00,000 and <=15,00,000	506	63	12.45
>15,00,000 and <= 20,00,000	335	58	17.31
>20,00,000 and <= 25,00,000	198	44	22.22
>25,00,000 and <= 50,00,000	509	176	34.58
>50,00,000 and <= 1,00,00,000	303	211	69.64
>1,00,00,000 and <=5,00,00,000	203	409	201.48
>5,00,00,000 and <=10,00,00,000	23	163	708.70
>10,00,00,000 and <=25,00,00,000	13	224	1,723.08
>25,00,00,000 and <=50,00,00,000	2	71	3,550.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	2	605	30,250.00
>500,00,00,000	-	-	-
Total	10,61,945	2,229	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

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	-	-	-
= 0	10,10,635	-	-
>0 and <=1,50,000	42,932	124	0.29
>150,000 and <= 2,00,000	1,757	31	1.76
>2,00,000 and <=2,50,000	1,568	35	2.23
>2,50,000 and <= 3,50,000	1,548	45	2.91
>3,50,000 and <= 4,00,000	454	17	3.74
>4,00,000 and <= 4,50,000	425	18	4.24
>4,50,000 and <= 5,00,000	353	17	4.82
>5,00,000 and <= 5,50,000	276	14	5.07
>5,50,000 and <= 9,50,000	1,020	73	7.16
>9,50,000 and <= 10,00,000	61	6	9.84
>10,00,000 and <=15,00,000	394	48	12.18
>15,00,000 and <= 20,00,000	178	30	16.85
>20,00,000 and <= 25,00,000	78	17	21.79
>25,00,000 and <= 50,00,000	168	59	35.12
>50,00,000 and <= 1,00,00,000	64	45	70.31
>1,00,00,000 and <=5,00,00,000	31	54	174.19
>5,00,00,000 and <=10,00,00,000	3	19	633.33
>10,00,00,000 and <=25,00,00,000	-	-	-
>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	10,61,945	652	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,39,221	-	-
>0 and <=1,50,000	4,99,982	2,243	0.45
>150,000 and <= 2,00,000	75,883	1,326	1.75
>2,00,000 and <=2,50,000	1,06,382	2,454	2.31
>2,50,000 and <= 3,50,000	1,07,634	3,094	2.87
>3,50,000 and <= 4,00,000	24,896	933	3.75
>4,00,000 and <= 4,50,000	20,025	846	4.22
>4,50,000 and <= 5,00,000	15,638	743	4.75
>5,00,000 and <= 5,50,000	12,135	634	5.22
>5,50,000 and <= 9,50,000	41,164	2,894	7.03
>9,50,000 and <= 10,00,000	2,543	248	9.75
>10,00,000 and <=15,00,000	11,035	1,301	11.79
>15,00,000 and <= 20,00,000	2,552	435	17.05
>20,00,000 and <= 25,00,000	1,042	231	22.17
>25,00,000 and <= 50,00,000	1,341	447	33.33
>50,00,000 and <= 1,00,00,000	356	241	67.70
>1,00,00,000 and <=5,00,00,000	109	171	156.88
>5,00,00,000 and <=10,00,00,000	3	19	633.33
>10,00,00,000 and <=25,00,00,000	3	57	1,900.00
>25,00,00,000 and <=50,00,00,000	1	27	2,700.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	10,61,945	18,344	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	4,23,647	-	-
>0 and <=1,50,000	4,07,089	1,658	0.41
>150,000 and <= 2,00,000	52,944	924	1.75
>2,00,000 and <=2,50,000	53,502	1,216	2.27
>2,50,000 and <= 3,50,000	54,820	1,592	2.90
>3,50,000 and <= 4,00,000	13,884	520	3.75
>4,00,000 and <= 4,50,000	10,583	448	4.23
>4,50,000 and <= 5,00,000	8,272	392	4.74
>5,00,000 and <= 5,50,000	6,161	323	5.24
>5,50,000 and <= 9,50,000	21,268	1,490	7.01
>9,50,000 and <= 10,00,000	1,143	111	9.71
>10,00,000 and <=15,00,000	5,411	643	11.88
>15,00,000 and <= 20,00,000	1,481	253	17.08
>20,00,000 and <= 25,00,000	631	140	22.19
>25,00,000 and <= 50,00,000	833	277	33.25
>50,00,000 and <= 1,00,00,000	208	139	66.83
>1,00,00,000 and <=5,00,00,000	63	97	153.97
>5,00,00,000 and <=10,00,00,000	2	14	700.00
>10,00,00,000 and <=25,00,00,000	2	45	2,250.00
>25,00,00,000 and <=50,00,00,000	1	27	2,700.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	10,61,945	10,309	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. 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 Total Loss Set off (AY 2016-17)

Range (in INR)	No. of Returns	Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	10,47,272	-	-
>0 and <=1,50,000	11,032	39	0.35
>150,000 and <= 2,00,000	937	17	1.81
>2,00,000 and <=2,50,000	449	10	2.23
>2,50,000 and <= 3,50,000	603	18	2.99
>3,50,000 and <= 4,00,000	182	7	3.85
>4,00,000 and <= 4,50,000	160	7	4.38
>4,50,000 and <= 5,00,000	138	7	5.07
>5,00,000 and <= 5,50,000	99	5	5.05
>5,50,000 and <= 9,50,000	515	36	6.99
>9,50,000 and <= 10,00,000	38	4	10.53
>10,00,000 and <=15,00,000	200	24	12.00
>15,00,000 and <= 20,00,000	106	18	16.98
>20,00,000 and <= 25,00,000	47	10	21.28
>25,00,000 and <= 50,00,000	96	33	34.38
>50,00,000 and <= 1,00,00,000	41	28	68.29
>1,00,00,000 and <=5,00,00,000	28	50	178.57
>5,00,00,000 and <=10,00,00,000	1	5	500.00
>10,00,00,000 and <=25,00,00,000	-	-	-
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	1	91	9,100.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	10,61,945	409	

Notes

1. Total Loss Set Off is the sum of current year losses set off and 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 Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

3.9 HUF- Range of Returned Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	32,890	-	-
>0 and <=1,50,000	1,52,823	1,211	0.79
>150,000 and <= 2,00,000	76,912	1,360	1.77
>2,00,000 and <=2,50,000	2,82,635	6,695	2.37
>2,50,000 and <= 3,50,000	2,60,170	7,392	2.84
>3,50,000 and <= 4,00,000	41,602	1,556	3.74
>4,00,000 and <= 4,50,000	32,662	1,386	4.24
>4,50,000 and <= 5,00,000	35,386	1,692	4.78
>5,00,000 and <= 5,50,000	23,989	1,254	5.23
>5,50,000 and <= 9,50,000	78,371	5,557	7.09
>9,50,000 and <= 10,00,000	6,678	652	9.76
>10,00,000 and <=15,00,000	21,292	2,521	11.84
>15,00,000 and <= 20,00,000	6,263	1,073	17.13
>20,00,000 and <= 25,00,000	3,083	687	22.28
>25,00,000 and <= 50,00,000	4,601	1,569	34.10
>50,00,000 and <= 1,00,00,000	1,806	1,258	69.66
>1,00,00,000 and <=5,00,00,000	683	1,269	185.80
>5,00,00,000 and <=10,00,00,000	65	454	698.46
>10,00,00,000 and <=25,00,00,000	23	359	1,560.87
>25,00,00,000 and <=50,00,00,000	5	164	3,280.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	6	1,280	21,333.33
>500,00,00,000	-	-	-
Total	10,61,945	39,389	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	5,46,472	-	-
>0 and <=1,50,000	4,81,698	1,103	0.23
>150,000 and <= 2,00,000	8,713	150	1.72
>2,00,000 and <=2,50,000	5,358	120	2.24
>2,50,000 and <= 3,50,000	6,208	182	2.93
>3,50,000 and <= 4,00,000	1,844	69	3.74
>4,00,000 and <= 4,50,000	1,565	66	4.22
>4,50,000 and <= 5,00,000	1,178	56	4.75
>5,00,000 and <= 5,50,000	957	50	5.22
>5,50,000 and <= 9,50,000	3,897	276	7.08
>9,50,000 and <= 10,00,000	276	27	9.78
>10,00,000 and <=15,00,000	1,578	192	12.17
>15,00,000 and <= 20,00,000	767	133	17.34
>20,00,000 and <= 25,00,000	429	95	22.14
>25,00,000 and <= 50,00,000	582	195	33.51
>50,00,000 and <= 1,00,00,000	259	176	67.95
>1,00,00,000 and <=5,00,00,000	147	282	191.84
>5,00,00,000 and <=10,00,00,000	9	60	666.67
>10,00,00,000 and <=25,00,00,000	2	25	1,250.00
>25,00,00,000 and <=50,00,00,000	2	85	4,250.00
>50,00,00,000 and <=100,00,00,000	3	181	6,033.33
>100,00,00,000 and <=500,00,00,000	1	109	10,900.00
>500,00,00,000	-	-	-
Total	10,61,945	3,632	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD 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 2016-17)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,76,339	-	-
>0 and <=1,50,000	5,01,469	2,117	0.42
>150,000 and <= 2,00,000	39,750	689	1.73
>2,00,000 and <=2,50,000	29,217	653	2.24
>2,50,000 and <= 3,50,000	39,600	1,174	2.96
>3,50,000 and <= 4,00,000	14,074	527	3.74
>4,00,000 and <= 4,50,000	12,084	512	4.24
>4,50,000 and <= 5,00,000	10,599	503	4.75
>5,00,000 and <= 5,50,000	9,158	480	5.24
>5,50,000 and <= 9,50,000	44,692	3,234	7.24
>9,50,000 and <= 10,00,000	4,026	393	9.76
>10,00,000 and <=15,00,000	25,035	3,067	12.25
>15,00,000 and <= 20,00,000	14,140	2,449	17.32
>20,00,000 and <= 25,00,000	9,110	2,036	22.35
>25,00,000 and <= 50,00,000	20,691	7,241	35.00
>50,00,000 and <= 1,00,00,000	13,269	9,567	72.10
>1,00,00,000 and <=5,00,00,000	9,282	18,965	204.32
>5,00,00,000 and <=10,00,00,000	1,093	7,470	683.44
>10,00,00,000 and <=25,00,00,000	613	9,199	1,500.65
>25,00,00,000 and <=50,00,00,000	143	4,814	3,366.43
>50,00,00,000 and <=100,00,00,000	58	3,964	6,834.48
>100,00,00,000 and <=500,00,00,000	26	4,461	17,157.69
>500,00,00,000	-	-	-
Total	10,74,468	83,515	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	14	-	-
= 0	10,53,857	-	-
>0 and <=1,50,000	6,877	47	0.68
>150,000 and <= 2,00,000	1,169	20	1.71
>2,00,000 and <=2,50,000	1,038	23	2.22
>2,50,000 and <= 3,50,000	1,720	51	2.97
>3,50,000 and <= 4,00,000	604	23	3.81
>4,00,000 and <= 4,50,000	679	29	4.27
>4,50,000 and <= 5,00,000	485	23	4.74
>5,00,000 and <= 5,50,000	532	28	5.26
>5,50,000 and <= 9,50,000	2,308	161	6.98
>9,50,000 and <= 10,00,000	149	14	9.40
>10,00,000 and <=15,00,000	1,175	144	12.26
>15,00,000 and <= 20,00,000	772	134	17.36
>20,00,000 and <= 25,00,000	486	108	22.22
>25,00,000 and <= 50,00,000	1,285	453	35.25
>50,00,000 and <= 1,00,00,000	782	545	69.69
>1,00,00,000 and <=5,00,00,000	495	910	183.84
>5,00,00,000 and <=10,00,00,000	27	183	677.78
>10,00,00,000 and <=25,00,00,000	11	171	1,554.55
>25,00,00,000 and <=50,00,00,000	1	41	4,100.00
>50,00,00,000 and <=100,00,00,000	1	63	6,300.00
>100,00,00,000 and <=500,00,00,000	1	137	13,700.00
>500,00,00,000	-	-	-
Total	10,74,468	3,308	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
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 2016-17)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,72,409	-	-
>0 and <=1,50,000	5,09,041	2,145	0.42
>150,000 and <= 2,00,000	40,296	698	1.73
>2,00,000 and <=2,50,000	29,339	655	2.23
>2,50,000 and <= 3,50,000	39,622	1,174	2.96
>3,50,000 and <= 4,00,000	14,146	529	3.74
>4,00,000 and <= 4,50,000	12,043	511	4.24
>4,50,000 and <= 5,00,000	10,563	501	4.74
>5,00,000 and <= 5,50,000	9,065	475	5.24
>5,50,000 and <= 9,50,000	44,567	3,224	7.23
>9,50,000 and <= 10,00,000	3,993	389	9.74
>10,00,000 and <=15,00,000	24,521	3,003	12.25
>15,00,000 and <= 20,00,000	13,737	2,378	17.31
>20,00,000 and <= 25,00,000	8,843	1,975	22.33
>25,00,000 and <= 50,00,000	19,676	6,878	34.96
>50,00,000 and <= 1,00,00,000	12,333	8,861	71.85
>1,00,00,000 and <=5,00,00,000	8,507	17,400	204.54
>5,00,00,000 and <=10,00,00,000	1,012	6,923	684.09
>10,00,00,000 and <=25,00,00,000	552	8,314	1,506.16
>25,00,00,000 and <=50,00,00,000	129	4,337	3,362.02
>50,00,00,000 and <=100,00,00,000	50	3,367	6,734.00
>100,00,00,000 and <=500,00,00,000	24	3,849	16,037.50
>500,00,00,000	-	-	-
Total	10,74,468	77,586	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. 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 2016-17)

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	10,72,019	-	-
>0 and <=1,50,000	367	2	0.54
>150,000 and <= 2,00,000	65	1	1.54
>2,00,000 and <=2,50,000	46	1	2.17
>2,50,000 and <= 3,50,000	84	3	3.57
>3,50,000 and <= 4,00,000	40	1	2.50
>4,00,000 and <= 4,50,000	39	2	5.13
>4,50,000 and <= 5,00,000	34	2	5.88
>5,00,000 and <= 5,50,000	36	2	5.56
>5,50,000 and <= 9,50,000	188	14	7.45
>9,50,000 and <= 10,00,000	17	2	11.76
>10,00,000 and <=15,00,000	205	25	12.20
>15,00,000 and <= 20,00,000	158	28	17.72
>20,00,000 and <= 25,00,000	117	27	23.08
>25,00,000 and <= 50,00,000	378	133	35.19
>50,00,000 and <= 1,00,00,000	278	193	69.42
>1,00,00,000 and <=5,00,00,000	317	672	211.99
>5,00,00,000 and <=10,00,00,000	40	273	682.50
>10,00,00,000 and <=25,00,00,000	27	388	1,437.04
>25,00,00,000 and <=50,00,00,000	11	370	3,363.64
>50,00,00,000 and <=100,00,00,000	2	140	7,000.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	10,74,468	2,279	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

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	-	-	-
= 0	10,69,412	-	-
>0 and <=1,50,000	2,841	11	0.39
>150,000 and <= 2,00,000	237	4	1.69
>2,00,000 and <=2,50,000	187	4	2.14
>2,50,000 and <= 3,50,000	242	7	2.89
>3,50,000 and <= 4,00,000	95	4	4.21
>4,00,000 and <= 4,50,000	81	3	3.70
>4,50,000 and <= 5,00,000	71	3	4.23
>5,00,000 and <= 5,50,000	50	3	6.00
>5,50,000 and <= 9,50,000	291	21	7.22
>9,50,000 and <= 10,00,000	23	2	8.70
>10,00,000 and <=15,00,000	193	24	12.44
>15,00,000 and <= 20,00,000	127	22	17.32
>20,00,000 and <= 25,00,000	81	18	22.22
>25,00,000 and <= 50,00,000	246	87	35.37
>50,00,000 and <= 1,00,00,000	157	111	70.70
>1,00,00,000 and <=5,00,00,000	111	223	200.90
>5,00,00,000 and <=10,00,00,000	14	98	700.00
>10,00,00,000 and <=25,00,00,000	6	82	1,366.67
>25,00,00,000 and <=50,00,00,000	3	94	3,133.33
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	10,74,468	821	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	9,75,206	-	-
>0 and <=1,50,000	81,128	207	0.26
>150,000 and <= 2,00,000	3,205	56	1.75
>2,00,000 and <=2,50,000	2,121	47	2.22
>2,50,000 and <= 3,50,000	2,871	85	2.96
>3,50,000 and <= 4,00,000	1,018	38	3.73
>4,00,000 and <= 4,50,000	809	34	4.20
>4,50,000 and <= 5,00,000	764	36	4.71
>5,00,000 and <= 5,50,000	574	30	5.23
>5,50,000 and <= 9,50,000	2,716	195	7.18
>9,50,000 and <= 10,00,000	185	18	9.73
>10,00,000 and <=15,00,000	1,239	152	12.27
>15,00,000 and <= 20,00,000	648	112	17.28
>20,00,000 and <= 25,00,000	412	93	22.57
>25,00,000 and <= 50,00,000	819	285	34.80
>50,00,000 and <= 1,00,00,000	424	290	68.40
>1,00,00,000 and <=5,00,00,000	279	523	187.46
>5,00,00,000 and <=10,00,00,000	26	174	669.23
>10,00,00,000 and <=25,00,00,000	17	235	1,382.35
>25,00,00,000 and <=50,00,00,000	3	103	3,433.33
>50,00,00,000 and <=100,00,00,000	2	179	8,950.00
>100,00,00,000 and <=500,00,00,000	2	610	30,500.00
>500,00,00,000	-	-	-
Total	10,74,468	3,502	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	9,96,089	-	-
>0 and <=1,50,000	62,992	171	0.27
>150,000 and <= 2,00,000	2,731	47	1.72
>2,00,000 and <=2,50,000	1,881	42	2.23
>2,50,000 and <= 3,50,000	2,440	72	2.95
>3,50,000 and <= 4,00,000	879	33	3.75
>4,00,000 and <= 4,50,000	692	29	4.19
>4,50,000 and <= 5,00,000	663	31	4.68
>5,00,000 and <= 5,50,000	492	26	5.28
>5,50,000 and <= 9,50,000	2,359	170	7.21
>9,50,000 and <= 10,00,000	154	15	9.74
>10,00,000 and <=15,00,000	1,075	132	12.28
>15,00,000 and <= 20,00,000	549	95	17.30
>20,00,000 and <= 25,00,000	348	78	22.41
>25,00,000 and <= 50,00,000	622	214	34.41
>50,00,000 and <= 1,00,00,000	304	207	68.09
>1,00,00,000 and <=5,00,00,000	176	326	185.23
>5,00,00,000 and <=10,00,00,000	13	97	746.15
>10,00,00,000 and <=25,00,00,000	7	97	1,385.71
>25,00,00,000 and <=50,00,00,000	2	60	3,000.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	10,74,468	1,942	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. 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 Total Loss Set off (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	10,10,899	-	-
>0 and <=1,50,000	41,785	155	0.37
>150,000 and <= 2,00,000	3,012	52	1.73
>2,00,000 and <=2,50,000	2,239	50	2.23
>2,50,000 and <= 3,50,000	3,136	93	2.97
>3,50,000 and <= 4,00,000	1,107	41	3.70
>4,00,000 and <= 4,50,000	1,033	44	4.26
>4,50,000 and <= 5,00,000	836	40	4.78
>5,00,000 and <= 5,50,000	758	40	5.28
>5,50,000 and <= 9,50,000	3,564	256	7.18
>9,50,000 and <= 10,00,000	251	24	9.56
>10,00,000 and <=15,00,000	1,733	211	12.18
>15,00,000 and <= 20,00,000	989	170	17.19
>20,00,000 and <= 25,00,000	620	139	22.42
>25,00,000 and <= 50,00,000	1,330	463	34.81
>50,00,000 and <= 1,00,00,000	668	464	69.46
>1,00,00,000 and <=5,00,00,000	445	880	197.75
>5,00,00,000 and <=10,00,00,000	39	247	633.33
>10,00,00,000 and <=25,00,00,000	17	256	1,505.88
>25,00,00,000 and <=50,00,00,000	4	116	2,900.00
>50,00,00,000 and <=100,00,00,000	2	121	6,050.00
>100,00,00,000 and <=500,00,00,000	1	125	12,500.00
>500,00,00,000	-	-	-
Total	10,74,468	3,987	

Notes

1. Total Loss Set Off is the sum of current year losses set off and 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 Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

4.9 Firm- Range of Returned Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,80,682	-	-
>0 and <=1,50,000	4,98,015	2,117	0.43
>150,000 and <= 2,00,000	39,773	689	1.73
>2,00,000 and <=2,50,000	29,182	652	2.23
>2,50,000 and <= 3,50,000	39,603	1,174	2.96
>3,50,000 and <= 4,00,000	14,061	526	3.74
>4,00,000 and <= 4,50,000	12,074	512	4.24
>4,50,000 and <= 5,00,000	10,597	503	4.75
>5,00,000 and <= 5,50,000	9,117	478	5.24
>5,50,000 and <= 9,50,000	44,655	3,230	7.23
>9,50,000 and <= 10,00,000	4,039	394	9.75
>10,00,000 and <=15,00,000	24,985	3,061	12.25
>15,00,000 and <= 20,00,000	14,100	2,442	17.32
>20,00,000 and <= 25,00,000	9,051	2,023	22.35
>25,00,000 and <= 50,00,000	20,563	7,197	35.00
>50,00,000 and <= 1,00,00,000	13,186	9,512	72.14
>1,00,00,000 and <=5,00,00,000	9,003	18,345	203.77
>5,00,00,000 and <=10,00,00,000	1,024	7,009	684.47
>10,00,00,000 and <=25,00,00,000	568	8,494	1,495.42
>25,00,00,000 and <=50,00,00,000	122	4,193	3,436.89
>50,00,00,000 and <=100,00,00,000	46	3,174	6,900.00
>100,00,00,000 and <=500,00,00,000	22	3,563	16,195.45
>500,00,00,000	-	-	-
Total	10,74,468	79,288	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,80,743	-	-
>0 and <=1,50,000	6,36,609	1,887	0.30
>150,000 and <= 2,00,000	27,179	470	1.73
>2,00,000 and <=2,50,000	18,729	418	2.23
>2,50,000 and <= 3,50,000	24,784	733	2.96
>3,50,000 and <= 4,00,000	8,317	311	3.74
>4,00,000 and <= 4,50,000	6,898	293	4.25
>4,50,000 and <= 5,00,000	5,901	280	4.74
>5,00,000 and <= 5,50,000	4,842	254	5.25
>5,50,000 and <= 9,50,000	22,308	1,604	7.19
>9,50,000 and <= 10,00,000	1,731	169	9.76
>10,00,000 and <=15,00,000	11,077	1,351	12.20
>15,00,000 and <= 20,00,000	6,190	1,068	17.25
>20,00,000 and <= 25,00,000	3,748	839	22.39
>25,00,000 and <= 50,00,000	7,723	2,625	33.99
>50,00,000 and <= 1,00,00,000	4,090	2,842	69.49
>1,00,00,000 and <=5,00,00,000	3,130	6,085	194.41
>5,00,00,000 and <=10,00,00,000	305	2,058	674.75
>10,00,00,000 and <=25,00,00,000	124	1,827	1,473.39
>25,00,00,000 and <=50,00,00,000	29	1,026	3,537.93
>50,00,00,000 and <=100,00,00,000	11	711	6,463.64
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	10,74,468	26,851	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD 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 2016-17)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	25,800	-	-
>0 and <=1,50,000	27,452	118	0.43
>150,000 and <= 2,00,000	3,343	59	1.76
>2,00,000 and <=2,50,000	5,271	122	2.31
>2,50,000 and <= 3,50,000	4,292	124	2.89
>3,50,000 and <= 4,00,000	1,019	38	3.73
>4,00,000 and <= 4,50,000	824	35	4.25
>4,50,000 and <= 5,00,000	855	41	4.80
>5,00,000 and <= 5,50,000	620	32	5.16
>5,50,000 and <= 9,50,000	2,415	172	7.12
>9,50,000 and <= 10,00,000	198	19	9.60
>10,00,000 and <=15,00,000	1,061	129	12.16
>15,00,000 and <= 20,00,000	514	88	17.12
>20,00,000 and <= 25,00,000	363	81	22.31
>25,00,000 and <= 50,00,000	806	284	35.24
>50,00,000 and <= 1,00,00,000	509	360	70.73
>1,00,00,000 and <=5,00,00,000	587	1,287	219.25
>5,00,00,000 and <=10,00,00,000	91	642	705.49
>10,00,00,000 and <=25,00,00,000	76	1,220	1,605.26
>25,00,00,000 and <=50,00,00,000	27	918	3,400.00
>50,00,00,000 and <=100,00,00,000	18	1,264	7,022.22
>100,00,00,000 and <=500,00,00,000	9	1,686	18,733.33
>500,00,00,000	1	504	50,400.00
Total	76,151	9,223	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	73,528	-	-
>0 and <=1,50,000	819	5	0.61
>150,000 and <= 2,00,000	204	4	1.96
>2,00,000 and <=2,50,000	183	4	2.19
>2,50,000 and <= 3,50,000	266	8	3.01
>3,50,000 and <= 4,00,000	95	4	4.21
>4,00,000 and <= 4,50,000	94	4	4.26
>4,50,000 and <= 5,00,000	84	4	4.76
>5,00,000 and <= 5,50,000	75	4	5.33
>5,50,000 and <= 9,50,000	292	21	7.19
>9,50,000 and <= 10,00,000	21	2	9.52
>10,00,000 and <=15,00,000	152	19	12.50
>15,00,000 and <= 20,00,000	82	14	17.07
>20,00,000 and <= 25,00,000	47	10	21.28
>25,00,000 and <= 50,00,000	101	36	35.64
>50,00,000 and <= 1,00,00,000	61	43	70.49
>1,00,00,000 and <=5,00,00,000	41	74	180.49
>5,00,00,000 and <=10,00,00,000	3	19	633.33
>10,00,00,000 and <=25,00,00,000	3	44	1,466.67
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	76,151	319	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
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 2016-17)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	46,598	-	-
>0 and <=1,50,000	18,365	70	0.38
>150,000 and <= 2,00,000	1,694	30	1.77
>2,00,000 and <=2,50,000	2,091	48	2.30
>2,50,000 and <= 3,50,000	2,047	60	2.93
>3,50,000 and <= 4,00,000	520	19	3.65
>4,00,000 and <= 4,50,000	401	17	4.24
>4,50,000 and <= 5,00,000	386	18	4.66
>5,00,000 and <= 5,50,000	314	16	5.10
>5,50,000 and <= 9,50,000	1,229	87	7.08
>9,50,000 and <= 10,00,000	101	10	9.90
>10,00,000 and <=15,00,000	579	71	12.26
>15,00,000 and <= 20,00,000	322	55	17.08
>20,00,000 and <= 25,00,000	211	47	22.27
>25,00,000 and <= 50,00,000	507	179	35.31
>50,00,000 and <= 1,00,00,000	322	231	71.74
>1,00,00,000 and <=5,00,00,000	359	770	214.48
>5,00,00,000 and <=10,00,00,000	53	370	698.11
>10,00,00,000 and <=25,00,00,000	35	532	1,520.00
>25,00,00,000 and <=50,00,00,000	9	286	3,177.78
>50,00,00,000 and <=100,00,00,000	7	512	7,314.29
>100,00,00,000 and <=500,00,00,000	1	137	13,700.00
>500,00,00,000	-	-	-
Total	76,151	3,565	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. 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 2016-17)

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	75,785	-	-
>0 and <=1,50,000	107	-	-
>150,000 and <= 2,00,000	17	-	-
>2,00,000 and <=2,50,000	11	-	-
>2,50,000 and <= 3,50,000	17	1	5.88
>3,50,000 and <= 4,00,000	4	-	-
>4,00,000 and <= 4,50,000	3	-	-
>4,50,000 and <= 5,00,000	2	-	-
>5,00,000 and <= 5,50,000	4	-	-
>5,50,000 and <= 9,50,000	29	2	6.90
>9,50,000 and <= 10,00,000	3	-	-
>10,00,000 and <=15,00,000	23	3	13.04
>15,00,000 and <= 20,00,000	14	2	14.29
>20,00,000 and <= 25,00,000	12	3	25.00
>25,00,000 and <= 50,00,000	27	10	37.04
>50,00,000 and <= 1,00,00,000	20	15	75.00
>1,00,00,000 and <=5,00,00,000	48	103	214.58
>5,00,00,000 and <=10,00,00,000	13	90	692.31
>10,00,00,000 and <=25,00,00,000	10	186	1,860.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	2	117	5,850.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	76,151	532	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

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	-	-	-
= 0	75,254	-	-
>0 and <=1,50,000	386	1	0.26
>150,000 and <= 2,00,000	30	1	3.33
>2,00,000 and <=2,50,000	25	1	4.00
>2,50,000 and <= 3,50,000	35	1	2.86
>3,50,000 and <= 4,00,000	13	-	-
>4,00,000 and <= 4,50,000	18	1	5.56
>4,50,000 and <= 5,00,000	8	-	-
>5,00,000 and <= 5,50,000	6	-	-
>5,50,000 and <= 9,50,000	44	3	6.82
>9,50,000 and <= 10,00,000	6	1	16.67
>10,00,000 and <=15,00,000	29	4	13.79
>15,00,000 and <= 20,00,000	19	3	15.79
>20,00,000 and <= 25,00,000	20	5	25.00
>25,00,000 and <= 50,00,000	44	15	34.09
>50,00,000 and <= 1,00,00,000	42	30	71.43
>1,00,00,000 and <=5,00,00,000	101	251	248.51
>5,00,00,000 and <=10,00,00,000	31	215	693.55
>10,00,00,000 and <=25,00,00,000	19	306	1,610.53
>25,00,00,000 and <=50,00,00,000	13	440	3,384.62
>50,00,00,000 and <=100,00,00,000	3	218	7,266.67
>100,00,00,000 and <=500,00,00,000	3	422	14,066.67
>500,00,00,000	2	1,865	93,250.00
Total	76,151	3,783	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	48,631	-	-
>0 and <=1,50,000	15,509	66	0.43
>150,000 and <= 2,00,000	1,971	34	1.73
>2,00,000 and <=2,50,000	3,266	75	2.30
>2,50,000 and <= 3,50,000	2,388	69	2.89
>3,50,000 and <= 4,00,000	556	21	3.78
>4,00,000 and <= 4,50,000	431	18	4.18
>4,50,000 and <= 5,00,000	483	23	4.76
>5,00,000 and <= 5,50,000	298	16	5.37
>5,50,000 and <= 9,50,000	1,133	82	7.24
>9,50,000 and <= 10,00,000	96	9	9.38
>10,00,000 and <=15,00,000	465	56	12.04
>15,00,000 and <= 20,00,000	180	31	17.22
>20,00,000 and <= 25,00,000	149	33	22.15
>25,00,000 and <= 50,00,000	262	92	35.11
>50,00,000 and <= 1,00,00,000	135	92	68.15
>1,00,00,000 and <=5,00,00,000	129	285	220.93
>5,00,00,000 and <=10,00,00,000	28	194	692.86
>10,00,00,000 and <=25,00,00,000	18	283	1,572.22
>25,00,00,000 and <=50,00,00,000	13	471	3,623.08
>50,00,00,000 and <=100,00,00,000	6	411	6,850.00
>100,00,00,000 and <=500,00,00,000	4	634	15,850.00
>500,00,00,000	-	-	-
Total	76,151	2,995	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	54,299	-	-
>0 and <=1,50,000	13,770	57	0.41
>150,000 and <= 2,00,000	1,548	27	1.74
>2,00,000 and <=2,50,000	2,070	47	2.27
>2,50,000 and <= 3,50,000	1,548	45	2.91
>3,50,000 and <= 4,00,000	380	14	3.68
>4,00,000 and <= 4,50,000	284	12	4.23
>4,50,000 and <= 5,00,000	258	12	4.65
>5,00,000 and <= 5,50,000	188	10	5.32
>5,50,000 and <= 9,50,000	787	57	7.24
>9,50,000 and <= 10,00,000	66	6	9.09
>10,00,000 and <=15,00,000	321	39	12.15
>15,00,000 and <= 20,00,000	134	23	17.16
>20,00,000 and <= 25,00,000	107	24	22.43
>25,00,000 and <= 50,00,000	192	68	35.42
>50,00,000 and <= 1,00,00,000	95	64	67.37
>1,00,00,000 and <=5,00,00,000	85	178	209.41
>5,00,00,000 and <=10,00,00,000	14	92	657.14
>10,00,00,000 and <=25,00,00,000	2	29	1,450.00
>25,00,00,000 and <=50,00,00,000	3	119	3,966.67
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	76,151	923	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. 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 Total Loss Set off (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	70,345	-	-
>0 and <=1,50,000	3,653	13	0.36
>150,000 and <= 2,00,000	294	5	1.70
>2,00,000 and <=2,50,000	229	5	2.18
>2,50,000 and <= 3,50,000	309	9	2.91
>3,50,000 and <= 4,00,000	118	4	3.39
>4,00,000 and <= 4,50,000	92	4	4.35
>4,50,000 and <= 5,00,000	88	4	4.55
>5,00,000 and <= 5,50,000	86	5	5.81
>5,50,000 and <= 9,50,000	296	21	7.09
>9,50,000 and <= 10,00,000	25	2	8.00
>10,00,000 and <=15,00,000	141	17	12.06
>15,00,000 and <= 20,00,000	86	15	17.44
>20,00,000 and <= 25,00,000	60	13	21.67
>25,00,000 and <= 50,00,000	130	46	35.38
>50,00,000 and <= 1,00,00,000	75	54	72.00
>1,00,00,000 and <=5,00,00,000	76	165	217.11
>5,00,00,000 and <=10,00,00,000	26	170	653.85
>10,00,00,000 and <=25,00,00,000	13	196	1,507.69
>25,00,00,000 and <=50,00,00,000	5	172	3,440.00
>50,00,00,000 and <=100,00,00,000	3	174	5,800.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	1	878	87,800.00
Total	76,151	1,972	

Notes

1. Total Loss Set Off is the sum of current year losses set off and 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 Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

5.9 AOP/BOI- Range of Returned Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	26,926	-	-
>0 and <=1,50,000	26,773	117	0.44
>150,000 and <= 2,00,000	3,296	58	1.76
>2,00,000 and <=2,50,000	5,231	121	2.31
>2,50,000 and <= 3,50,000	4,237	123	2.90
>3,50,000 and <= 4,00,000	990	37	3.74
>4,00,000 and <= 4,50,000	814	35	4.30
>4,50,000 and <= 5,00,000	842	40	4.75
>5,00,000 and <= 5,50,000	604	32	5.30
>5,50,000 and <= 9,50,000	2,343	167	7.13
>9,50,000 and <= 10,00,000	186	18	9.68
>10,00,000 and <=15,00,000	1,025	125	12.20
>15,00,000 and <= 20,00,000	490	84	17.14
>20,00,000 and <= 25,00,000	345	77	22.32
>25,00,000 and <= 50,00,000	786	278	35.37
>50,00,000 and <= 1,00,00,000	491	349	71.08
>1,00,00,000 and <=5,00,00,000	563	1,235	219.36
>5,00,00,000 and <=10,00,00,000	89	629	706.74
>10,00,00,000 and <=25,00,00,000	72	1,166	1,619.44
>25,00,00,000 and <=50,00,00,000	23	796	3,460.87
>50,00,00,000 and <=100,00,00,000	15	1,039	6,926.67
>100,00,00,000 and <=500,00,00,000	9	1,685	18,722.22
>500,00,00,000	1	504	50,400.00
Total	76,151	8,715	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	53,793	-	-
>0 and <=1,50,000	17,497	45	0.26
>150,000 and <= 2,00,000	685	12	1.75
>2,00,000 and <=2,50,000	422	9	2.13
>2,50,000 and <= 3,50,000	579	17	2.94
>3,50,000 and <= 4,00,000	198	7	3.54
>4,00,000 and <= 4,50,000	196	8	4.08
>4,50,000 and <= 5,00,000	209	10	4.78
>5,00,000 and <= 5,50,000	152	8	5.26
>5,50,000 and <= 9,50,000	675	49	7.26
>9,50,000 and <= 10,00,000	65	6	9.23
>10,00,000 and <=15,00,000	398	49	12.31
>15,00,000 and <= 20,00,000	228	40	17.54
>20,00,000 and <= 25,00,000	161	36	22.36
>25,00,000 and <= 50,00,000	338	120	35.50
>50,00,000 and <= 1,00,00,000	255	180	70.59
>1,00,00,000 and <=5,00,00,000	243	501	206.17
>5,00,00,000 and <=10,00,00,000	32	220	687.50
>10,00,00,000 and <=25,00,00,000	17	258	1,517.65
>25,00,00,000 and <=50,00,00,000	6	209	3,483.33
>50,00,00,000 and <=100,00,00,000	2	164	8,200.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	76,151	1,948	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD 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 2016-17)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	4,22,498	-	-
>0 and <=1,50,000	1,27,264	539	0.42
>150,000 and <= 2,00,000	12,988	226	1.74
>2,00,000 and <=2,50,000	10,550	236	2.24
>2,50,000 and <= 3,50,000	16,581	493	2.97
>3,50,000 and <= 4,00,000	6,648	249	3.75
>4,00,000 and <= 4,50,000	6,017	255	4.24
>4,50,000 and <= 5,00,000	5,529	263	4.76
>5,00,000 and <= 5,50,000	4,976	261	5.25
>5,50,000 and <= 9,50,000	28,137	2,059	7.32
>9,50,000 and <= 10,00,000	2,792	272	9.74
>10,00,000 and <=15,00,000	20,142	2,476	12.29
>15,00,000 and <= 20,00,000	13,595	2,358	17.34
>20,00,000 and <= 25,00,000	9,636	2,156	22.37
>25,00,000 and <= 50,00,000	25,985	9,233	35.53
>50,00,000 and <= 1,00,00,000	20,575	14,762	71.75
>1,00,00,000 and <=5,00,00,000	23,532	52,055	221.21
>5,00,00,000 and <=10,00,00,000	4,904	34,649	706.55
>10,00,00,000 and <=25,00,00,000	3,896	61,041	1,566.76
>25,00,00,000 and <=50,00,00,000	1,641	57,950	3,531.38
>50,00,00,000 and <=100,00,00,000	971	68,134	7,016.89
>100,00,00,000 and <=500,00,00,000	949	1,99,900	21,064.28
>500,00,00,000	286	6,45,594	2,25,732.17
Total	7,70,092	11,55,161	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	7,36,252	-	-
>0 and <=1,50,000	8,161	59	0.72
>150,000 and <= 2,00,000	1,687	29	1.72
>2,00,000 and <=2,50,000	1,472	33	2.24
>2,50,000 and <= 3,50,000	2,500	74	2.96
>3,50,000 and <= 4,00,000	928	35	3.77
>4,00,000 and <= 4,50,000	1,106	47	4.25
>4,50,000 and <= 5,00,000	792	38	4.80
>5,00,000 and <= 5,50,000	908	48	5.29
>5,50,000 and <= 9,50,000	4,019	284	7.07
>9,50,000 and <= 10,00,000	295	29	9.83
>10,00,000 and <=15,00,000	2,334	288	12.34
>15,00,000 and <= 20,00,000	1,585	275	17.35
>20,00,000 and <= 25,00,000	1,157	259	22.39
>25,00,000 and <= 50,00,000	3,000	1,060	35.33
>50,00,000 and <= 1,00,00,000	2,042	1,418	69.44
>1,00,00,000 and <=5,00,00,000	1,569	3,140	200.13
>5,00,00,000 and <=10,00,00,000	167	1,185	709.58
>10,00,00,000 and <=25,00,00,000	79	1,128	1,427.85
>25,00,00,000 and <=50,00,00,000	26	944	3,630.77
>50,00,00,000 and <=100,00,00,000	10	645	6,450.00
>100,00,00,000 and <=500,00,00,000	2	489	24,450.00
>500,00,00,000	1	583	58,300.00
Total	7,70,092	12,090	

Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
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 2016-17)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	4,11,789	-	-
>0 and <=1,50,000	1,38,220	580	0.42
>150,000 and <= 2,00,000	13,820	240	1.74
>2,00,000 and <=2,50,000	11,169	250	2.24
>2,50,000 and <= 3,50,000	17,403	518	2.98
>3,50,000 and <= 4,00,000	6,878	258	3.75
>4,00,000 and <= 4,50,000	6,059	257	4.24
>4,50,000 and <= 5,00,000	5,727	272	4.75
>5,00,000 and <= 5,50,000	5,196	272	5.23
>5,50,000 and <= 9,50,000	29,002	2,121	7.31
>9,50,000 and <= 10,00,000	2,835	276	9.74
>10,00,000 and <=15,00,000	20,482	2,518	12.29
>15,00,000 and <= 20,00,000	13,460	2,336	17.36
>20,00,000 and <= 25,00,000	9,597	2,146	22.36
>25,00,000 and <= 50,00,000	25,491	9,033	35.44
>50,00,000 and <= 1,00,00,000	19,701	14,070	71.42
>1,00,00,000 and <=5,00,00,000	21,927	48,156	219.62
>5,00,00,000 and <=10,00,00,000	4,415	31,184	706.32
>10,00,00,000 and <=25,00,00,000	3,470	54,331	1,565.73
>25,00,00,000 and <=50,00,00,000	1,483	52,340	3,529.33
>50,00,00,000 and <=100,00,00,000	852	59,794	7,018.08
>100,00,00,000 and <=500,00,00,000	859	1,84,065	21,427.82
>500,00,00,000	257	5,90,154	2,29,631.91
Total	7,70,092	10,55,171	

Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. 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 2016-17)

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	7,62,114	-	-
>0 and <=1,50,000	1,535	8	0.52
>150,000 and <= 2,00,000	228	4	1.75
>2,00,000 and <=2,50,000	199	4	2.01
>2,50,000 and <= 3,50,000	348	10	2.87
>3,50,000 and <= 4,00,000	121	5	4.13
>4,00,000 and <= 4,50,000	115	5	4.35
>4,50,000 and <= 5,00,000	116	6	5.17
>5,00,000 and <= 5,50,000	107	6	5.61
>5,50,000 and <= 9,50,000	636	46	7.23
>9,50,000 and <= 10,00,000	62	6	9.68
>10,00,000 and <=15,00,000	480	59	12.29
>15,00,000 and <= 20,00,000	353	62	17.56
>20,00,000 and <= 25,00,000	285	64	22.46
>25,00,000 and <= 50,00,000	845	305	36.09
>50,00,000 and <= 1,00,00,000	782	559	71.48
>1,00,00,000 and <=5,00,00,000	1,108	2,503	225.90
>5,00,00,000 and <=10,00,00,000	250	1,778	711.20
>10,00,00,000 and <=25,00,00,000	225	3,500	1,555.56
>25,00,00,000 and <=50,00,00,000	83	3,011	3,627.71
>50,00,00,000 and <=100,00,00,000	39	2,725	6,987.18
>100,00,00,000 and <=500,00,00,000	49	11,388	23,240.82
>500,00,00,000	12	15,349	1,27,908.33
Total	7,70,092	41,403	

Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

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	-	-	-
= 0	7,49,589	-	-
>0 and <=1,50,000	8,383	36	0.43
>150,000 and <= 2,00,000	869	15	1.73
>2,00,000 and <=2,50,000	664	15	2.26
>2,50,000 and <= 3,50,000	1,047	31	2.96
>3,50,000 and <= 4,00,000	388	15	3.87
>4,00,000 and <= 4,50,000	333	14	4.20
>4,50,000 and <= 5,00,000	321	15	4.67
>5,00,000 and <= 5,50,000	278	15	5.40
>5,50,000 and <= 9,50,000	1,507	109	7.23
>9,50,000 and <= 10,00,000	154	15	9.74
>10,00,000 and <=15,00,000	1,060	131	12.36
>15,00,000 and <= 20,00,000	690	119	17.25
>20,00,000 and <= 25,00,000	509	114	22.40
>25,00,000 and <= 50,00,000	1,297	461	35.54
>50,00,000 and <= 1,00,00,000	1,054	751	71.25
>1,00,00,000 and <=5,00,00,000	1,303	2,897	222.33
>5,00,00,000 and <=10,00,00,000	266	1,896	712.78
>10,00,00,000 and <=25,00,00,000	217	3,369	1,552.53
>25,00,00,000 and <=50,00,00,000	75	2,663	3,550.67
>50,00,00,000 and <=100,00,00,000	43	2,922	6,795.35
>100,00,00,000 and <=500,00,00,000	41	7,500	18,292.68
>500,00,00,000	4	3,701	92,525.00
Total	7,70,092	26,804	

Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. 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.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	6,70,026	-	-
>0 and <=1,50,000	51,336	189	0.37
>150,000 and <= 2,00,000	4,111	72	1.75
>2,00,000 and <=2,50,000	3,045	68	2.23
>2,50,000 and <= 3,50,000	4,566	136	2.98
>3,50,000 and <= 4,00,000	1,775	66	3.72
>4,00,000 and <= 4,50,000	1,564	66	4.22
>4,50,000 and <= 5,00,000	1,397	66	4.72
>5,00,000 and <= 5,50,000	1,218	64	5.25
>5,50,000 and <= 9,50,000	6,520	476	7.30
>9,50,000 and <= 10,00,000	585	57	9.74
>10,00,000 and <=15,00,000	4,207	518	12.31
>15,00,000 and <= 20,00,000	2,620	455	17.37
>20,00,000 and <= 25,00,000	1,875	420	22.40
>25,00,000 and <= 50,00,000	4,582	1,620	35.36
>50,00,000 and <= 1,00,00,000	3,399	2,391	70.34
>1,00,00,000 and <=5,00,00,000	4,620	10,351	224.05
>5,00,00,000 and <=10,00,00,000	1,076	7,590	705.39
>10,00,00,000 and <=25,00,00,000	852	13,321	1,563.50
>25,00,00,000 and <=50,00,00,000	330	11,489	3,481.52
>50,00,00,000 and <=100,00,00,000	208	14,581	7,010.10
>100,00,00,000 and <=500,00,00,000	150	30,773	20,515.33
>500,00,00,000	30	34,845	1,16,150.00
Total	7,70,092	1,29,614	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	6,83,611	-	-
>0 and <=1,50,000	46,212	173	0.37
>150,000 and <= 2,00,000	3,742	65	1.74
>2,00,000 and <=2,50,000	2,826	63	2.23
>2,50,000 and <= 3,50,000	4,175	124	2.97
>3,50,000 and <= 4,00,000	1,614	60	3.72
>4,00,000 and <= 4,50,000	1,414	60	4.24
>4,50,000 and <= 5,00,000	1,241	59	4.75
>5,00,000 and <= 5,50,000	1,111	58	5.22
>5,50,000 and <= 9,50,000	5,785	422	7.29
>9,50,000 and <= 10,00,000	512	50	9.77
>10,00,000 and <=15,00,000	3,656	450	12.31
>15,00,000 and <= 20,00,000	2,262	393	17.37
>20,00,000 and <= 25,00,000	1,593	356	22.35
>25,00,000 and <= 50,00,000	3,776	1,328	35.17
>50,00,000 and <= 1,00,00,000	2,580	1,801	69.81
>1,00,00,000 and <=5,00,00,000	2,867	6,146	214.37
>5,00,00,000 and <=10,00,00,000	539	3,742	694.25
>10,00,00,000 and <=25,00,00,000	338	5,171	1,529.88
>25,00,00,000 and <=50,00,00,000	114	3,975	3,486.84
>50,00,00,000 and <=100,00,00,000	65	4,226	6,501.54
>100,00,00,000 and <=500,00,00,000	54	11,204	20,748.15
>500,00,00,000	5	5,412	1,08,240.00
Total	7,70,092	45,338	

Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. 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 Total Loss Set off (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	6,34,479	-	-
>0 and <=1,50,000	66,458	271	0.41
>150,000 and <= 2,00,000	5,942	103	1.73
>2,00,000 and <=2,50,000	4,666	105	2.25
>2,50,000 and <= 3,50,000	6,928	206	2.97
>3,50,000 and <= 4,00,000	2,737	103	3.76
>4,00,000 and <= 4,50,000	2,268	96	4.23
>4,50,000 and <= 5,00,000	2,187	104	4.76
>5,00,000 and <= 5,50,000	1,934	101	5.22
>5,50,000 and <= 9,50,000	9,982	726	7.27
>9,50,000 and <= 10,00,000	918	89	9.69
>10,00,000 and <=15,00,000	6,195	762	12.30
>15,00,000 and <= 20,00,000	3,876	673	17.36
>20,00,000 and <= 25,00,000	2,688	601	22.36
>25,00,000 and <= 50,00,000	6,770	2,394	35.36
>50,00,000 and <= 1,00,00,000	4,643	3,267	70.36
>1,00,00,000 and <=5,00,00,000	5,146	11,035	214.44
>5,00,00,000 and <=10,00,00,000	984	6,924	703.66
>10,00,00,000 and <=25,00,00,000	748	11,503	1,537.83
>25,00,00,000 and <=50,00,00,000	252	8,972	3,560.32
>50,00,00,000 and <=100,00,00,000	140	9,484	6,774.29
>100,00,00,000 and <=500,00,00,000	126	28,556	22,663.49
>500,00,00,000	25	23,844	95,376.00
Total	7,70,092	1,09,919	

Notes

1. Total 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 Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

6.9 Company- Range of Returned Income (AY 2016-17)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	4,23,906	-	-
>0 and <=1,50,000	1,26,586	540	0.43
>150,000 and <= 2,00,000	13,010	226	1.74
>2,00,000 and <=2,50,000	10,571	237	2.24
>2,50,000 and <= 3,50,000	16,599	494	2.98
>3,50,000 and <= 4,00,000	6,651	249	3.74
>4,00,000 and <= 4,50,000	6,019	255	4.24
>4,50,000 and <= 5,00,000	5,532	263	4.75
>5,00,000 and <= 5,50,000	4,985	262	5.26
>5,50,000 and <= 9,50,000	28,165	2,060	7.31
>9,50,000 and <= 10,00,000	2,805	273	9.73
>10,00,000 and <=15,00,000	20,162	2,479	12.30
>15,00,000 and <= 20,00,000	13,595	2,359	17.35
>20,00,000 and <= 25,00,000	9,641	2,158	22.38
>25,00,000 and <= 50,00,000	25,930	9,216	35.54
>50,00,000 and <= 1,00,00,000	20,559	14,763	71.81
>1,00,00,000 and <=5,00,00,000	23,260	51,489	221.36
>5,00,00,000 and <=10,00,00,000	4,787	33,887	707.90
>10,00,00,000 and <=25,00,00,000	3,723	58,252	1,564.65
>25,00,00,000 and <=50,00,00,000	1,574	55,621	3,533.74
>50,00,00,000 and <=100,00,00,000	897	62,733	6,993.65
>100,00,00,000 and <=500,00,00,000	892	1,89,433	21,236.88
>500,00,00,000	243	5,24,289	2,15,756.79
Total	7,70,092	10,11,538	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. 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 2016-17)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	3,76,957	-	-
>0 and <=1,50,000	2,15,473	772	0.36
>150,000 and <= 2,00,000	16,799	292	1.74
>2,00,000 and <=2,50,000	12,983	291	2.24
>2,50,000 and <= 3,50,000	19,304	574	2.97
>3,50,000 and <= 4,00,000	7,288	273	3.75
>4,00,000 and <= 4,50,000	6,440	273	4.24
>4,50,000 and <= 5,00,000	5,631	267	4.74
>5,00,000 and <= 5,50,000	5,061	266	5.26
>5,50,000 and <= 9,50,000	25,732	1,864	7.24
>9,50,000 and <= 10,00,000	2,139	209	9.77
>10,00,000 and <=15,00,000	15,921	1,950	12.25
>15,00,000 and <= 20,00,000	9,921	1,717	17.31
>20,00,000 and <= 25,00,000	6,558	1,468	22.38
>25,00,000 and <= 50,00,000	15,417	5,407	35.07
>50,00,000 and <= 1,00,00,000	10,853	7,638	70.38
>1,00,00,000 and <=5,00,00,000	12,159	26,174	215.26
>5,00,00,000 and <=10,00,00,000	2,280	15,914	697.98
>10,00,00,000 and <=25,00,00,000	1,711	26,242	1,533.72
>25,00,00,000 and <=50,00,00,000	657	22,883	3,482.95
>50,00,00,000 and <=100,00,00,000	385	26,341	6,841.82
>100,00,00,000 and <=500,00,00,000	337	66,265	19,663.20
>500,00,00,000	86	1,46,109	1,69,894.19
Total	7,70,092	3,53,189	

Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD 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 2016-17)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
101	Manufacturing Industry [Agro-based industries]	12,979	57,893	70,872
102	Manufacturing Industry [Automobile and Auto parts]	5,282	22,297	27,579
103	Manufacturing Industry [Cement]	817	3,402	4,219
104	Manufacturing Industry [Diamond cutting]	512	23,189	23,701
105	Manufacturing Industry [Drugs and Pharmaceuticals]	6,955	16,252	23,207
106	Manufacturing Industry [Electronics including Computer Hardware]	2,951	14,250	17,201
107	Manufacturing Industry [Engineering goods]	11,325	64,845	76,170
108	Manufacturing Industry [Fertilizers, Chemicals, Paints]	4,376	9,603	13,979
109	Manufacturing Industry [Flour and Rice Mills]	1,863	21,285	23,148
110	Manufacturing Industry [Food Processing units]	4,164	22,093	26,257
111	Manufacturing Industry [Marble and Granite]	2,441	13,382	15,823
112	Manufacturing Industry [Paper]	1,566	6,419	7,985
113	Manufacturing Industry [Petroleum and Petrochemicals]	771	3,406	4,177
114	Manufacturing Industry [Power and energy]	6,556	2,153	8,709
115	Manufacturing Industry [Printing and publishing]	3,156	31,935	35,091
116	Manufacturing Industry [Rubber]	1,034	4,031	5,065
117	Manufacturing Industry [Steel]	4,845	9,622	14,467
118	Manufacturing Industry [Sugar]	428	677	1,105
119	Manufacturing Industry [Tea, Coffee]	1,241	4,494	5,735
120	Manufacturing Industry [Textiles, Handloom, Power looms]	11,048	2,18,070	2,29,118
121	Manufacturing Industry [Tobacco]	318	2,130	2,448
122	Manufacturing Industry [Tyre]	172	1,543	1,715
123	Manufacturing Industry [Vanaspati and Edible Oils]	715	2,916	3,631
124	Manufacturing Industry [Others]	63,410	6,95,689	7,59,099
201	Trading [Chain stores]	848	27,284	28,132
202	Trading [Retailers]	22,917	50,84,704	51,07,621
203	Trading [Wholesalers]	31,252	8,92,740	9,23,992
204	Trading [Others]	1,17,545	35,78,015	36,95,560
301	Commission Agents [General Commission Agents]	5,095	12,76,034	12,81,129

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
401	Builders [Builders]	25,585	56,794	82,379
402	Builders [Estate agents]	5,191	30,213	35,404
403	Builders [Property Developers]	37,347	46,775	84,122
404	Builders [Others]	25,462	76,132	1,01,594
501	Contractors [Civil contractors]	15,678	6,46,727	6,62,405
502	Contractors [Excise contractors]	40	3,599	3,639
503	Contractors [Forest contractors]	10	2,170	2,180
504	Contractors [Mining contractors]	1,237	6,268	7,505
505	Contractors [Others]	17,005	16,39,256	16,56,261
601	Professionals [Chartered Accountants, Auditors, etc.]	145	92,625	92,770
602	Professionals [Fashion designers]	126	15,615	15,741
603	Professionals [Legal professionals]	462	2,38,223	2,38,685
604	Professionals [Medical professionals]	2,354	3,95,013	3,97,367
605	Professionals [Nursing Homes]	1,347	12,025	13,372
606	Professionals [Specialty hospitals]	1,674	4,667	6,341
607	Professionals [Others]	7,857	12,34,674	12,42,531
701	Service Sector [Advertisement agencies]	4,051	20,432	24,483
702	Service Sector [Beauty Parlours]	500	1,10,753	1,11,253
703	Service Sector [Consultancy Services]	24,888	1,89,975	2,14,863
704	Service Sector [Courier agencies]	744	12,952	13,696
705	Service Sector [Computer Training/Educational and Coaching institutes]	5,261	1,34,381	1,39,642
706	Service Sector [Forex Dealers]	1,097	832	1,929
707	Service Sector [Hospitality services]	6,687	25,860	32,547
708	Service Sector [Hotels]	9,121	84,342	93,463
709	Service Sector [I.T. enabled services, BPO service provides]	20,922	22,495	43,417
710	Service Sector [Security agencies]	3,065	14,810	17,875
711	Service Sector [Software development agencies]	16,861	12,771	29,632
712	Service Sector [Transporters]	5,933	3,41,324	3,47,257
713	Service Sector [Travel agents, tour operators]	6,506	1,05,235	1,11,741
714	Service Sector [Others]	98,481	29,88,295	30,86,776
801	Financial Service Sector [Banking Companies]	272	4,217	4,489

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
802	Financial Service Sector [Chit Funds]	3,906	1,418	5,324
803	Financial Service Sector [Financial Institutions]	657	4,929	5,586
804	Financial Service Sector [Financial Service providers]	3,169	17,592	20,761
805	Financial Service Sector [Leasing Companies]	618	558	1,176
806	Financial Service Sector [Money Lenders]	399	96,420	96,819
807	Financial Service Sector [Non-Banking Finance Companies]	9,377	1,878	11,255
808	Financial Service Sector [Share Brokers, sub-brokers, etc.]	4,161	14,728	18,889
809	Financial Service Sector [Others]	18,450	90,116	1,08,566
901	Entertainment Industry [Cable T.V. productions]	523	5,601	6,124
902	Entertainment Industry [Film distribution]	463	1,452	1,915
903	Entertainment Industry [Film laboratories]	56	500	556
904	Entertainment Industry [Motion Picture producers]	934	1,497	2,431
905	Entertainment Industry [Television Channels]	517	1,951	2,468
906	Entertainment Industry [Others]	6,066	99,663	1,05,729
XXXX	Others	48,305	15,15,795	15,64,100
	Total	7,70,092	2,25,33,901	2,33,03,993