

Income Tax Department

**Income Tax Return Statistics  
Assessment Year 2018-19**

Version 1.0  
September 2019

## Document Version Control

<i>Version</i>	<i>Month</i>	<i>Remarks</i>
1.0	Sep 2019	The statistics were generated from e-filed returns (digitally signed, e-Verified or where ITRV has been received) submitted up to 15 <sup>th</sup> August 2019.

## Table of Contents

Overview.....	4
Objective .....	4
Methodology Adopted .....	4
Consistency Rules.....	4
Status wise distribution of returns and key values .....	5
Limitations .....	6
Disclaimer .....	6
1. Income Tax Returns - All Taxpayers.....	7
1.1 All Taxpayers – Gross Total Income (AY 2018-19).....	8
1.2 All Taxpayers - Range of Salary Income (AY 2018-19) .....	9
1.3 All Taxpayers - Range of House Property Income (AY 2018-19).....	10
1.4 All Taxpayers - Range of Business Income (AY 2018-19) .....	11
1.5 All Taxpayers - Range of Long-Term Capital Gains (AY 2018-19).....	12
1.6 All Taxpayers - Range of Short-Term Capital Gains (AY 2018-19).....	13
1.7 All Taxpayers - Range of Other Sources Income (AY 2018-19).....	14
1.8 All Taxpayers - Range of Interest Income (AY 2018-19).....	15
1.9 All Taxpayers- Range of Total Loss Set off (AY 2018-19).....	16
1.10 All Taxpayers - Range of Returned Income (AY 2018-19).....	17
1.11 All Taxpayers - Range of Tax Payable (AY 2018-19) .....	18
2. Income Tax Returns – Individuals.....	19
2.1 Individual– Gross Total Income (AY 2018-19) .....	20
2.2 Individual- Range of Salary Income (AY 2018-19).....	21
2.3 Individual- Range of House Property Income (AY 2018-19) .....	22
2.4 Individual - Range of Business Income (AY 2018-19).....	23
2.5 Individual - Range of Long Term Capital Gains (AY 2018-19) .....	24
2.6 Individual - Range of Short Term Capital Gains (AY 2018-19).....	25
2.7 Individual - Range of Other Sources Income (AY 2018-19) .....	26
2.8 Individual - Range of Interest Income (AY 2018-19) .....	27
2.9 Individual - Range of Total Loss Set off (AY 2018-19).....	28
2.10 Individual - Range of Returned Income (AY 2018-19) .....	29
2.11 Individual - Range of Tax Payable (AY 2018-19).....	30
3. Income Tax Returns – HUF .....	31
3.1 HUF– Gross Total Income (AY 2018-19).....	32
3.2 HUF- Range of House Property Income (AY 2018-19).....	33
3.3 HUF - Range of Business Income (AY 2018-19) .....	34
3.4 HUF - Range of Long Term Capital Gains (AY 2018-19).....	35
3.5 HUF - Range of Short Term Capital Gains (AY 2018-19) .....	36
3.6 HUF - Range of Other Sources Income (AY 2018-19).....	37
3.7 HUF - Range of Interest Income (AY 2018-19).....	38
3.8 HUF - Range of Total Loss Set off (AY 2018-19).....	39
3.9 HUF - Range of Returned Income (AY 2018-19).....	40
3.10 HUF - Range of Tax Payable (AY 2018-19).....	41

4.	Income Tax Returns - Firms .....	42
4.1	Firm – Gross Total Income (AY 2018-19).....	43
4.2	Firm- Range of House Property Income (AY 2018-19) .....	44
4.3	Firm- Range of Business Income (AY 2018-19) .....	45
4.4	Firm- Range of Long Term Capital Gains (AY 2018-19) .....	46
4.5	Firm- Range of Short Term Capital Gains (AY 2018-19).....	47
4.6	Firm- Range of Other Sources Income (AY 2018-19).....	48
4.7	Firm- Range of Interest Income (AY 2018-19).....	49
4.8	Firm- Range of Total Loss Set off (AY 2018-19).....	50
4.9	Firm- Range of Returned Income (AY 2018-19) .....	51
4.10	Firm- Range of Tax Payable (AY 2018-19).....	52
5.	Income Tax Returns - AOP/BOI.....	53
5.1	AOP/BOI – Gross Total Income (AY 2018-19).....	54
5.2	AOP/BOI – Range of House Property Income (AY 2018-19).....	55
5.3	AOP/BOI - Range of Business Income (AY 2018-19).....	56
5.4	AOP/BOI - Range of Long Term Capital Gains (AY 2018-19).....	57
5.5	AOP/BOI - Range of Short Term Capital Gains (AY 2018-19) .....	58
5.6	AOP/BOI - Range of Other Sources Income (AY 2018-19).....	59
5.7	AOP/BOI - Range of Interest Income (AY 2018-19).....	60
5.8	AOP/BOI- Range of Total Loss Set off (AY 2018-19) .....	61
5.9	AOP/BOI- Range of Returned Income (AY 2018-19).....	62
5.10	AOP/BOI- Range of Tax Payable (AY 2018-19) .....	63
6.	Income Tax Returns - Company.....	64
6.1	Company – Gross Total Income (AY 2018-19).....	65
6.2	Company - Range of House Property Income (AY 2018-19) .....	66
6.3	Company - Range of Business Income (AY 2018-19) .....	67
6.4	Company - Range of Long Term Capital Gains (AY 2018-19) .....	68
6.5	Company - Range of Short Term Capital Gains (AY 2018-19).....	69
6.6	Company - Range of Other Sources Income (AY 2018-19).....	70
6.7	Company - Range of Interest Income (AY 2018-19).....	71
6.8	Company - Range of Total Loss Set off (AY 2018-19).....	72
6.9	Company - Range of Returned Income (AY 2018-19) .....	73
6.10	Company - Range of Tax Payable (AY 2018-19).....	74
7	Type of Business .....	75
7.1	Type of Business –Corporate and Non- Corporate Taxpayers (AY 2018-19).....	76

## Overview

### Objective

The objective of publishing this statistic 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 were generated from e-filed returns (digitally signed, e-Verified or where ITRV has been received) submitted.
- 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. **5,87,21,477** returns were checked against consistency rules and **5,87,13,458** 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: Salary income is shown by Individual category of assesses.
- iii. Rule 3: Gross Total Income (GTI) $\geq$ 0
- iv. Rule 4: 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)
- v. Rule 5: Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA – Deduction u/s 10A or 10AA (wherever applicable)
- vii. Rule 6: Aggregate Tax Liability  $\geq$ 0
- viii. Rule 7: 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 **5,87,13,458** returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	5,52,60,219
HUF	11,30,554
Firm	12,69,736
AOP/BOI	2,04,048
Companies	8,41,942
Others	6,959
<b>Total</b>	<b>5,87,13,458</b>

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	20,04,070	-	-	-	-	-	20,04,070
House Property Income	37,448	4,758	4,923	922	14,693	23	62,765
Business Income	9,30,416	21,061	1,21,269	28,924	13,33,069	2,214	24,36,953
Long Term Capital Gains	67,047	2,081	4,083	5,384	63,415	25	1,42,034
Short Term Capital Gains	23,163	1,537	2,945	15,599	45,614	598	89,456
Other Sources Income	3,79,013	21,969	7,586	13,533	1,80,506	700	6,03,307
<b>Total (Addition of above)</b>	<b>34,41,156</b>	<b>51,405</b>	<b>1,40,805</b>	<b>64,362</b>	<b>16,37,297</b>	<b>3,560</b>	<b>53,38,585</b>
Total Loss Setoff	26,259	512	6,144	7,870	1,63,826	891	2,05,501
<b>Gross Total Income</b>	<b>34,14,897</b>	<b>50,893</b>	<b>1,34,660</b>	<b>56,492</b>	<b>14,73,472</b>	<b>2,669</b>	<b>51,33,084</b>
Return Income	29,69,745	46,919	1,30,129	45,862	13,34,793	2,617	45,30,064
Aggregate Tax Liability	3,17,845	4,613	42,993	10,517	4,31,041	719	8,07,728

Note: Minor differences are 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 2018-19)

Range	No. of Returns	Sum of Gross Total Income (In Crore INR)	Average Gross Total Income (In INR)
< 0	-	-	-
= 0	10,60,699	-	-
>0 and <=1,50,000	32,78,464	23,913	0.73
>1,50,000 and <= 2,00,000	15,14,259	26,790	1.77
>2,00,000 and <= 2,50,000	40,66,014	95,288	2.34
>2,50,000 and <= 3,50,000	1,46,01,109	4,45,031	3.05
>3,50,000 and <= 4,00,000	51,14,649	1,90,744	3.73
>4,00,000 and <= 4,50,000	42,34,753	1,79,769	4.25
>4,50,000 and <= 5,00,000	38,53,282	1,82,931	4.75
>5,00,000 and <= 5,50,000	30,56,165	1,59,874	5.23
>5,50,000 and <= 9,50,000	1,13,85,025	8,03,439	7.06
>9,50,000 and <= 10,00,000	6,18,506	60,275	9.75
>10,00,000 and <=15,00,000	31,07,334	3,71,710	11.96
>15,00,000 and <= 20,00,000	10,48,557	1,80,129	17.18
>20,00,000 and <= 25,00,000	5,39,765	1,20,097	22.25
>25,00,000 and <= 50,00,000	8,08,991	2,73,501	33.81
>50,00,000 and <= 1,00,00,000	2,59,026	1,77,374	68.48
>1,00,00,000 and <=5,00,00,000	1,37,858	2,64,859	192.12
>5,00,00,000 and <=10,00,00,000	14,128	98,072	694.17
>10,00,00,000 and <=25,00,00,000	8,416	1,30,074	1,545.56
>25,00,00,000 and <=50,00,00,000	3,032	1,05,669	3,485.14
>50,00,00,000 and <=100,00,00,000	1,564	1,09,374	6,993.20
>100,00,00,000 and <=500,00,00,000	1,498	3,04,119	20,301.70
>500,00,00,000	364	8,30,050	2,28,035.75
<b>Total</b>	<b>5,87,13,458</b>	<b>51,33,084</b>	

### 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 2.12 crore taxpayers paid taxes but did not file return for AY 2018-19.

## 1.2 All Taxpayers - Range of Salary Income (AY 2018-19)

Range	No. of Returns	Sum of Salary Income (In Crore INR)	Average Salary Income (In INR)
< 0	-	-	-
= 0	2,96,80,223	-	-
>0 and <=1,50,000	19,81,749	18,095	0.91
>1,50,000 and <= 2,00,000	11,59,340	20,611	1.78
>2,00,000 and <= 2,50,000	16,01,553	36,740	2.29
>2,50,000 and <= 3,50,000	37,65,023	1,13,845	3.02
>3,50,000 and <= 4,00,000	20,08,938	75,298	3.75
>4,00,000 and <= 4,50,000	20,36,705	86,662	4.26
>4,50,000 and <= 5,00,000	20,58,243	97,768	4.75
>5,00,000 and <= 5,50,000	17,93,339	94,029	5.24
>5,50,000 and <= 9,50,000	81,55,335	5,80,567	7.12
>9,50,000 and <= 10,00,000	4,60,298	44,848	9.74
>10,00,000 and <=15,00,000	22,37,558	2,67,135	11.94
>15,00,000 and <= 20,00,000	7,19,882	1,23,831	17.20
>20,00,000 and <= 25,00,000	3,80,802	84,736	22.25
>25,00,000 and <= 50,00,000	5,04,258	1,68,129	33.34
>50,00,000 and <= 1,00,00,000	1,21,084	81,171	67.04
>1,00,00,000 and <=5,00,00,000	46,279	80,380	173.69
>5,00,00,000 and <=10,00,00,000	2,039	13,669	670.38
>10,00,00,000 and <=25,00,00,000	660	9,610	1,456.21
>25,00,00,000 and <=50,00,00,000	106	3,505	3,306.93
>50,00,00,000 and <=100,00,00,000	35	2,276	6,503.36
>100,00,00,000 and <=500,00,00,000	9	1,154	12,831.77
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,87,13,458</b>	<b>20,04,069</b>	

### Notes

- Salary Income is the income under the head "Salaries" as computed in the return of income
- The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
- 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 2018-19)

Range	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (In INR)
< 0	46,65,184	- 48,258	- 1.03
= 0	5,01,92,046	-	-
>0 and <=1,50,000	22,08,570	16,025	0.73
>1,50,000 and <= 2,00,000	3,90,329	6,727	1.72
>2,00,000 and <= 2,50,000	2,79,005	6,201	2.22
>2,50,000 and <= 3,50,000	3,65,570	10,746	2.94
>3,50,000 and <= 4,00,000	1,02,133	3,820	3.74
>4,00,000 and <= 4,50,000	84,385	3,571	4.23
>4,50,000 and <= 5,00,000	60,835	2,883	4.74
>5,00,000 and <= 5,50,000	51,007	2,668	5.23
>5,50,000 and <= 9,50,000	1,77,325	12,403	6.99
>9,50,000 and <= 10,00,000	9,074	884	9.75
>10,00,000 and <=15,00,000	54,487	6,568	12.05
>15,00,000 and <= 20,00,000	22,379	3,855	17.23
>20,00,000 and <= 25,00,000	12,951	2,887	22.30
>25,00,000 and <= 50,00,000	23,220	7,968	34.32
>50,00,000 and <= 1,00,00,000	9,473	6,480	68.41
>1,00,00,000 and <=5,00,00,000	4,968	9,170	184.60
>5,00,00,000 and <=10,00,00,000	330	2,260	685.01
>10,00,00,000 and <=25,00,00,000	134	1,965	1,466.69
>25,00,00,000 and <=50,00,00,000	30	1,096	3,656.64
>50,00,00,000 and <=100,00,00,000	17	1,167	6,870.24
>100,00,00,000 and <=500,00,00,000	5	946	18,932.54
>500,00,00,000	1	722	72,231.00
<b>Total</b>	<b>5,87,13,458</b>	<b>62,765</b>	

#### 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-4). 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 2018-19)

Range	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (In INR)
< 0	-	-	-
= 0	3,42,40,925	-	-
>0 and <=1,50,000	33,58,008	25,545	0.76
>1,50,000 and <= 2,00,000	14,23,183	25,071	1.76
>2,00,000 and <= 2,50,000	28,41,767	66,057	2.32
>2,50,000 and <= 3,50,000	82,32,739	2,48,827	3.02
>3,50,000 and <= 4,00,000	20,62,662	76,819	3.72
>4,00,000 and <= 4,50,000	14,32,949	60,617	4.23
>4,50,000 and <= 5,00,000	10,73,590	50,966	4.75
>5,00,000 and <= 5,50,000	7,33,366	38,301	5.22
>5,50,000 and <= 9,50,000	20,48,132	1,41,743	6.92
>9,50,000 and <= 10,00,000	1,05,782	10,316	9.75
>10,00,000 and <=15,00,000	5,11,736	61,516	12.02
>15,00,000 and <= 20,00,000	1,94,519	33,425	17.18
>20,00,000 and <= 25,00,000	1,02,965	22,980	22.32
>25,00,000 and <= 50,00,000	1,83,091	63,550	34.71
>50,00,000 and <= 1,00,00,000	86,761	61,045	70.36
>1,00,00,000 and <=5,00,00,000	61,087	1,25,671	205.73
>5,00,00,000 and <=10,00,00,000	9,113	63,769	699.77
>10,00,00,000 and <=25,00,00,000	6,006	93,362	1,554.49
>25,00,00,000 and <=50,00,00,000	2,287	79,684	3,484.24
>50,00,00,000 and <=100,00,00,000	1,235	87,320	7,070.47
>100,00,00,000 and <=500,00,00,000	1,237	2,55,358	20,643.40
>500,00,00,000	318	7,44,999	2,34,276.53
<b>Total</b>	<b>5,87,13,458</b>	<b>24,36,952</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	5,82,57,405	-	-
>0 and <=1,50,000	1,93,391	1,018	0.53
>1,50,000 and <= 2,00,000	28,673	500	1.74
>2,00,000 and <= 2,50,000	24,922	561	2.25
>2,50,000 and <= 3,50,000	36,687	1,082	2.95
>3,50,000 and <= 4,00,000	11,674	437	3.74
>4,00,000 and <= 4,50,000	9,804	416	4.25
>4,50,000 and <= 5,00,000	8,799	418	4.75
>5,00,000 and <= 5,50,000	7,439	390	5.25
>5,50,000 and <= 9,50,000	38,626	2,800	7.25
>9,50,000 and <= 10,00,000	3,338	326	9.76
>10,00,000 and <=15,00,000	23,261	2,857	12.28
>15,00,000 and <= 20,00,000	13,891	2,406	17.32
>20,00,000 and <= 25,00,000	9,405	2,107	22.40
>25,00,000 and <= 50,00,000	22,009	7,740	35.17
>50,00,000 and <= 1,00,00,000	12,069	8,463	70.12
>1,00,00,000 and <=5,00,00,000	9,654	19,471	201.69
>5,00,00,000 and <=10,00,00,000	1,180	8,183	693.49
>10,00,00,000 and <=25,00,00,000	746	11,537	1,546.48
>25,00,00,000 and <=50,00,00,000	245	8,447	3,447.68
>50,00,00,000 and <=100,00,00,000	123	8,552	6,952.82
>100,00,00,000 and <=500,00,00,000	98	19,829	20,233.94
>500,00,00,000	19	34,493	1,81,543.62
<b>Total</b>	<b>5,87,13,458</b>	<b>1,42,033</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	5,72,07,566	-	-
>0 and <=1,50,000	12,52,273	3,792	0.30
>1,50,000 and <= 2,00,000	51,185	887	1.73
>2,00,000 and <= 2,50,000	35,072	785	2.24
>2,50,000 and <= 3,50,000	43,193	1,274	2.95
>3,50,000 and <= 4,00,000	14,158	530	3.74
>4,00,000 and <= 4,50,000	11,343	481	4.24
>4,50,000 and <= 5,00,000	9,463	449	4.75
>5,00,000 and <= 5,50,000	7,637	400	5.24
>5,50,000 and <= 9,50,000	32,983	2,360	7.16
>9,50,000 and <= 10,00,000	2,288	223	9.75
>10,00,000 and <=15,00,000	14,459	1,758	12.16
>15,00,000 and <= 20,00,000	7,188	1,243	17.30
>20,00,000 and <= 25,00,000	4,396	980	22.30
>25,00,000 and <= 50,00,000	9,181	3,186	34.70
>50,00,000 and <= 1,00,00,000	4,812	3,342	69.44
>1,00,00,000 and <=5,00,00,000	4,394	9,338	212.52
>5,00,00,000 and <=10,00,00,000	818	5,817	711.14
>10,00,00,000 and <=25,00,00,000	569	8,745	1,536.83
>25,00,00,000 and <=50,00,00,000	246	8,642	3,513.15
>50,00,00,000 and <=100,00,00,000	137	9,353	6,826.92
>100,00,00,000 and <=500,00,00,000	87	17,075	19,626.74
>500,00,00,000	10	8,796	87,955.90
<b>Total</b>	<b>5,87,13,458</b>	<b>89,456</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (In INR)
< 0	-	-	-
= 0	24,930,194	-	-
>0 and <=1,50,000	25,677,483	83,947	0.33
>1,50,000 and <= 2,00,000	1,754,726	30,536	1.74
>2,00,000 and <= 2,50,000	1,579,107	35,856	2.27
>2,50,000 and <= 3,50,000	2,409,024	71,199	2.96
>3,50,000 and <= 4,00,000	539,374	20,106	3.73
>4,00,000 and <= 4,50,000	370,338	15,694	4.24
>4,50,000 and <= 5,00,000	278,916	13,227	4.74
>5,00,000 and <= 5,50,000	200,815	10,505	5.23
>5,50,000 and <= 9,50,000	620,865	43,309	6.98
>9,50,000 and <= 10,00,000	31,971	3,116	9.75
>10,00,000 and <=15,00,000	160,736	19,236	11.97
>15,00,000 and <= 20,00,000	55,790	9,561	17.14
>20,00,000 and <= 25,00,000	26,689	5,934	22.23
>25,00,000 and <= 50,00,000	42,853	14,598	34.07
>50,00,000 and <= 1,00,00,000	17,280	11,880	68.75
>1,00,00,000 and <=5,00,00,000	12,807	26,303	205.38
>5,00,00,000 and <=10,00,00,000	1,931	13,484	698.30
>10,00,00,000 and <=25,00,00,000	1,398	22,199	1,587.88
>25,00,00,000 and <=50,00,00,000	554	19,346	3,492.12
>50,00,00,000 and <=100,00,00,000	296	20,310	6,861.36
>100,00,00,000 and <=500,00,00,000	271	55,104	20,333.48
>500,00,00,000	40	57,859	144,647.88
<b>Total</b>	<b>58,713,458</b>	<b>603,307</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (In INR)
< 0	-	-	-
= 0	4,70,38,064	-	-
>0 and <=1,50,000	95,11,417	26,009	0.27
>1,50,000 and <= 2,00,000	4,73,706	8,225	1.74
>2,00,000 and <= 2,50,000	3,61,161	8,118	2.25
>2,50,000 and <= 3,50,000	4,57,490	13,488	2.95
>3,50,000 and <= 4,00,000	1,39,961	5,232	3.74
>4,00,000 and <= 4,50,000	1,07,635	4,563	4.24
>4,50,000 and <= 5,00,000	85,137	4,037	4.74
>5,00,000 and <= 5,50,000	67,380	3,531	5.24
>5,50,000 and <= 9,50,000	2,57,302	18,205	7.08
>9,50,000 and <= 10,00,000	15,622	1,522	9.74
>10,00,000 and <=15,00,000	87,777	10,586	12.06
>15,00,000 and <= 20,00,000	35,663	6,130	17.19
>20,00,000 and <= 25,00,000	18,892	4,207	22.27
>25,00,000 and <= 50,00,000	32,326	11,051	34.19
>50,00,000 and <= 1,00,00,000	13,555	9,314	68.71
>1,00,00,000 and <=5,00,00,000	8,465	16,557	195.59
>5,00,00,000 and <=10,00,00,000	942	6,476	687.43
>10,00,00,000 and <=25,00,00,000	579	8,931	1,542.54
>25,00,00,000 and <=50,00,00,000	199	6,887	3,461.03
>50,00,00,000 and <=100,00,00,000	100	6,668	6,667.52
>100,00,00,000 and <=500,00,00,000	78	16,567	21,239.76
>500,00,00,000	7	5,525	78,927.10
<b>Total</b>	<b>5,87,13,458</b>	<b>2,01,831</b>	

### Notes

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



## 1.9 All Taxpayers- Range of Total Loss Set off (AY 2018-19)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (In Crore INR)	Average Total Loss Set off (In INR)
< 0	-	-	-
= 0	5,67,75,459	-	-
>0 and <=1,50,000	12,44,376	7,569	0.61
>1,50,000 and <= 2,00,000	5,07,440	9,657	1.90
>2,00,000 and <= 2,50,000	24,478	543	2.22
>2,50,000 and <= 3,50,000	29,092	861	2.96
>3,50,000 and <= 4,00,000	10,420	390	3.74
>4,00,000 and <= 4,50,000	8,741	371	4.24
>4,50,000 and <= 5,00,000	7,289	346	4.75
>5,00,000 and <= 5,50,000	6,257	328	5.24
>5,50,000 and <= 9,50,000	30,950	2,231	7.21
>9,50,000 and <= 10,00,000	2,440	238	9.75
>10,00,000 and <=15,00,000	16,376	2,000	12.21
>15,00,000 and <= 20,00,000	9,297	1,606	17.28
>20,00,000 and <= 25,00,000	6,197	1,386	22.36
>25,00,000 and <= 50,00,000	14,034	4,937	35.18
>50,00,000 and <= 1,00,00,000	8,548	5,996	70.15
>1,00,00,000 and <=5,00,00,000	8,554	18,061	211.14
>5,00,00,000 and <=10,00,00,000	1,503	10,563	702.77
>10,00,00,000 and <=25,00,00,000	1,117	17,283	1,547.27
>25,00,00,000 and <=50,00,00,000	432	15,031	3,479.40
>50,00,00,000 and <=100,00,00,000	230	16,392	7,126.75
>100,00,00,000 and <=500,00,00,000	190	39,293	20,680.76
>500,00,00,000	38	50,420	1,32,683.46
<b>Total</b>	<b>5,87,13,458</b>	<b>2,05,500</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (In INR)
< 0	-	-	-
= 0	13,11,878	-	-
>0 and <=1,50,000	35,83,558	27,788	0.78
>1,50,000 and <= 2,00,000	20,05,844	35,575	1.77
>2,00,000 and <= 2,50,000	53,55,461	1,24,663	2.33
>2,50,000 and <= 3,50,000	2,24,80,796	6,80,264	3.03
>3,50,000 and <= 4,00,000	36,76,859	1,37,469	3.74
>4,00,000 and <= 4,50,000	30,55,961	1,29,677	4.24
>4,50,000 and <= 5,00,000	27,63,430	1,31,560	4.76
>5,00,000 and <= 5,50,000	21,84,123	1,14,340	5.24
>5,50,000 and <= 9,50,000	73,59,586	5,17,082	7.03
>9,50,000 and <= 10,00,000	4,24,523	41,392	9.75
>10,00,000 and <=15,00,000	21,24,463	2,55,048	12.01
>15,00,000 and <= 20,00,000	8,32,041	1,43,323	17.23
>20,00,000 and <= 25,00,000	4,45,624	99,230	22.27
>25,00,000 and <= 50,00,000	7,12,811	2,43,281	34.13
>50,00,000 and <= 1,00,00,000	2,36,490	1,64,042	69.37
>1,00,00,000 and <=5,00,00,000	1,31,965	2,55,301	193.46
>5,00,00,000 and <=10,00,00,000	13,759	95,454	693.76
>10,00,00,000 and <=25,00,00,000	8,157	1,25,799	1,542.22
>25,00,00,000 and <=50,00,00,000	2,919	1,01,607	3,480.90
>50,00,00,000 and <=100,00,00,000	1,471	1,02,720	6,983.01
>100,00,00,000 and <=500,00,00,000	1,410	2,82,410	20,029.09
>500,00,00,000	329	7,22,039	2,19,464.62
<b>Total</b>	<b>5,87,13,458</b>	<b>45,30,064</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (In INR)
< 0	-	-	-
= 0	2,37,42,101	-	-
>0 and <=1,50,000	3,10,03,525	70,659	0.23
>1,50,000 and <= 2,00,000	7,77,762	13,475	1.73
>2,00,000 and <= 2,50,000	5,32,412	11,906	2.24
>2,50,000 and <= 3,50,000	6,98,352	20,658	2.96
>3,50,000 and <= 4,00,000	2,47,165	9,249	3.74
>4,00,000 and <= 4,50,000	2,01,598	8,550	4.24
>4,50,000 and <= 5,00,000	1,63,618	7,759	4.74
>5,00,000 and <= 5,50,000	1,37,447	7,205	5.24
>5,50,000 and <= 9,50,000	5,73,911	40,885	7.12
>9,50,000 and <= 10,00,000	37,824	3,686	9.75
>10,00,000 and <=15,00,000	2,19,456	26,247	11.96
>15,00,000 and <= 20,00,000	99,081	17,279	17.44
>20,00,000 and <= 25,00,000	64,386	14,370	22.32
>25,00,000 and <= 50,00,000	1,16,958	40,101	34.29
>50,00,000 and <= 1,00,00,000	52,491	36,020	68.62
>1,00,00,000 and <=5,00,00,000	35,983	71,090	197.57
>5,00,00,000 and <=10,00,00,000	4,484	31,213	696.10
>10,00,00,000 and <=25,00,00,000	2,753	42,019	1,526.29
>25,00,00,000 and <=50,00,00,000	1,023	35,688	3,488.55
>50,00,00,000 and <=100,00,00,000	586	39,934	6,814.67
>100,00,00,000 and <=500,00,00,000	443	89,877	20,288.19
>500,00,00,000	99	1,69,858	1,71,573.80
<b>Total</b>	<b>5,87,13,458</b>	<b>8,07,728</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Gross Total Income (In Crore INR)	Average Gross Total Income (In INR)
< 0	-	-	-
= 0	1,70,767	-	-
>0 and <=1,50,000	23,78,193	19,439	0.82
>1,50,000 and <= 2,00,000	13,76,970	24,389	1.77
>2,00,000 and <= 2,50,000	37,87,092	88,749	2.34
>2,50,000 and <= 3,50,000	1,42,75,685	4,35,583	3.05
>3,50,000 and <= 4,00,000	50,25,936	1,87,421	3.73
>4,00,000 and <= 4,50,000	41,56,142	1,76,437	4.25
>4,50,000 and <= 5,00,000	37,83,374	1,79,602	4.75
>5,00,000 and <= 5,50,000	29,99,708	1,56,922	5.23
>5,50,000 and <= 9,50,000	1,11,53,567	7,86,895	7.06
>9,50,000 and <= 10,00,000	6,00,970	58,565	9.75
>10,00,000 and <=15,00,000	30,01,781	3,58,928	11.96
>15,00,000 and <= 20,00,000	9,98,299	1,71,450	17.17
>20,00,000 and <= 25,00,000	5,08,642	1,13,143	22.24
>25,00,000 and <= 50,00,000	7,36,059	2,47,793	33.66
>50,00,000 and <= 1,00,00,000	2,09,345	1,41,704	67.69
>1,00,00,000 and <=5,00,00,000	89,793	1,61,142	179.46
>5,00,00,000 and <=10,00,00,000	5,132	34,814	678.38
>10,00,00,000 and <=25,00,00,000	2,089	31,046	1,486.15
>25,00,00,000 and <=50,00,00,000	451	15,474	3,431.07
>50,00,00,000 and <=100,00,00,000	147	9,929	6,754.40
>100,00,00,000 and <=500,00,00,000	74	13,130	17,743.08
>500,00,00,000	3	2,344	78,134.03
<b>Total</b>	<b>5,52,60,219</b>	<b>34,14,897</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Salary Income (In Crore INR)	Average Salary Income (In INR)
< 0	-	-	-
= 0	2,62,26,984	-	-
>0 and <=1,50,000	19,81,749	18,096	0.91
>1,50,000 and <= 2,00,000	11,59,340	20,612	1.78
>2,00,000 and <= 2,50,000	16,01,553	36,741	2.29
>2,50,000 and <= 3,50,000	37,65,023	1,13,846	3.02
>3,50,000 and <= 4,00,000	20,08,938	75,298	3.75
>4,00,000 and <= 4,50,000	20,36,705	86,662	4.26
>4,50,000 and <= 5,00,000	20,58,243	97,768	4.75
>5,00,000 and <= 5,50,000	17,93,339	94,029	5.24
>5,50,000 and <= 9,50,000	81,55,335	5,80,568	7.12
>9,50,000 and <= 10,00,000	4,60,298	44,849	9.74
>10,00,000 and <=15,00,000	22,37,558	2,67,136	11.94
>15,00,000 and <= 20,00,000	7,19,882	1,23,831	17.20
>20,00,000 and <= 25,00,000	3,80,802	84,737	22.25
>25,00,000 and <= 50,00,000	5,04,258	1,68,129	33.34
>50,00,000 and <= 1,00,00,000	1,21,084	81,171	67.04
>1,00,00,000 and <=5,00,00,000	46,279	80,380	173.69
>5,00,00,000 and <=10,00,00,000	2,039	13,669	670.38
>10,00,00,000 and <=25,00,00,000	660	9,611	1,456.21
>25,00,00,000 and <=50,00,00,000	106	3,505	3,306.93
>50,00,00,000 and <=100,00,00,000	35	2,276	6,503.36
>100,00,00,000 and <=500,00,00,000	9	1,155	12,831.77
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,52,60,219</b>	<b>20,04,069</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (In INR)
< 0	46,64,886	- 48,255	- 1.03
= 0	4,69,62,262	-	-
>0 and <=1,50,000	21,19,497	15,355	0.72
>1,50,000 and <= 2,00,000	3,70,924	6,392	1.72
>2,00,000 and <= 2,50,000	2,61,415	5,807	2.22
>2,50,000 and <= 3,50,000	3,42,827	10,077	2.94
>3,50,000 and <= 4,00,000	94,826	3,547	3.74
>4,00,000 and <= 4,50,000	77,598	3,284	4.23
>4,50,000 and <= 5,00,000	55,619	2,636	4.74
>5,00,000 and <= 5,50,000	46,242	2,419	5.23
>5,50,000 and <= 9,50,000	1,57,171	10,980	6.99
>9,50,000 and <= 10,00,000	7,943	774	9.75
>10,00,000 and <=15,00,000	46,220	5,563	12.04
>15,00,000 and <= 20,00,000	18,122	3,118	17.21
>20,00,000 and <= 25,00,000	10,206	2,275	22.29
>25,00,000 and <= 50,00,000	16,772	5,704	34.01
>50,00,000 and <= 1,00,00,000	5,604	3,789	67.62
>1,00,00,000 and <=5,00,00,000	2,011	3,393	168.71
>5,00,00,000 and <=10,00,00,000	61	398	652.20
>10,00,00,000 and <=25,00,00,000	12	166	1,383.67
>25,00,00,000 and <=50,00,00,000	1	25	2,543.80
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,52,60,219</b>	<b>37,448</b>	

### 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-4). 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 2018-19)

Range (in INR)	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (In INR)
< 0	-	-	-
= 0	3,27,15,052	-	-
>0 and <=1,50,000	25,46,899	21,505	0.84
>1,50,000 and <= 2,00,000	13,02,000	22,953	1.76
>2,00,000 and <= 2,50,000	26,65,185	61,977	2.33
>2,50,000 and <= 3,50,000	80,58,371	2,43,707	3.02
>3,50,000 and <= 4,00,000	20,08,018	74,772	3.72
>4,00,000 and <= 4,50,000	13,87,167	58,675	4.23
>4,50,000 and <= 5,00,000	10,32,026	48,989	4.75
>5,00,000 and <= 5,50,000	7,01,167	36,615	5.22
>5,50,000 and <= 9,50,000	19,02,669	1,31,269	6.90
>9,50,000 and <= 10,00,000	93,900	9,158	9.75
>10,00,000 and <=15,00,000	4,37,955	52,519	11.99
>15,00,000 and <= 20,00,000	1,53,908	26,401	17.15
>20,00,000 and <= 25,00,000	76,374	17,033	22.30
>25,00,000 and <= 50,00,000	1,18,258	40,648	34.37
>50,00,000 and <= 1,00,00,000	41,663	28,690	68.86
>1,00,00,000 and <=5,00,00,000	17,847	32,612	182.73
>5,00,00,000 and <=10,00,00,000	1,161	7,921	682.26
>10,00,00,000 and <=25,00,00,000	462	6,936	1,501.34
>25,00,00,000 and <=50,00,00,000	99	3,434	3,469.13
>50,00,00,000 and <=100,00,00,000	23	1,752	7,619.41
>100,00,00,000 and <=500,00,00,000	15	2,852	19,011.49
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,52,60,219</b>	<b>9,30,416</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	5,48,35,900	-	-
>0 and <=1,50,000	1,83,523	963	0.52
>1,50,000 and <= 2,00,000	27,064	472	1.74
>2,00,000 and <= 2,50,000	23,549	530	2.25
>2,50,000 and <= 3,50,000	34,774	1,026	2.95
>3,50,000 and <= 4,00,000	10,989	411	3.74
>4,00,000 and <= 4,50,000	9,226	392	4.25
>4,50,000 and <= 5,00,000	8,283	394	4.75
>5,00,000 and <= 5,50,000	6,960	365	5.25
>5,50,000 and <= 9,50,000	36,086	2,614	7.24
>9,50,000 and <= 10,00,000	3,094	302	9.76
>10,00,000 and <=15,00,000	21,426	2,632	12.28
>15,00,000 and <= 20,00,000	12,675	2,194	17.31
>20,00,000 and <= 25,00,000	8,427	1,887	22.39
>25,00,000 and <= 50,00,000	19,495	6,840	35.09
>50,00,000 and <= 1,00,00,000	10,119	7,076	69.93
>1,00,00,000 and <=5,00,00,000	7,326	14,457	197.34
>5,00,00,000 and <=10,00,00,000	739	5,127	693.78
>10,00,00,000 and <=25,00,00,000	382	5,816	1,522.58
>25,00,00,000 and <=50,00,00,000	115	3,909	3,399.41
>50,00,00,000 and <=100,00,00,000	38	2,597	6,833.68
>100,00,00,000 and <=500,00,00,000	27	5,493	20,343.71
>500,00,00,000	2	1,549	77,439.35
<b>Total</b>	<b>5,52,60,219</b>	<b>67,047</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	5,38,85,755	-	-
>0 and <=1,50,000	11,60,714	3,469	0.30
>1,50,000 and <= 2,00,000	45,677	791	1.73
>2,00,000 and <= 2,50,000	30,826	690	2.24
>2,50,000 and <= 3,50,000	38,246	1,128	2.95
>3,50,000 and <= 4,00,000	12,456	466	3.74
>4,00,000 and <= 4,50,000	9,976	423	4.24
>4,50,000 and <= 5,00,000	8,270	393	4.75
>5,00,000 and <= 5,50,000	6,621	347	5.24
>5,50,000 and <= 9,50,000	28,129	2,010	7.15
>9,50,000 and <= 10,00,000	1,903	186	9.75
>10,00,000 and <=15,00,000	11,757	1,427	12.14
>15,00,000 and <= 20,00,000	5,567	963	17.30
>20,00,000 and <= 25,00,000	3,298	735	22.29
>25,00,000 and <= 50,00,000	6,376	2,190	34.35
>50,00,000 and <= 1,00,00,000	2,769	1,889	68.22
>1,00,00,000 and <=5,00,00,000	1,653	3,164	191.38
>5,00,00,000 and <=10,00,00,000	153	1,085	709.11
>10,00,00,000 and <=25,00,00,000	55	810	1,472.74
>25,00,00,000 and <=50,00,00,000	8	315	3,932.04
>50,00,00,000 and <=100,00,00,000	10	683	6,829.04
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,52,60,219</b>	<b>23,163</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (In INR)
< 0	-	-	-
= 0	22,778,160	-	-
>0 and <=1,50,000	24,961,402	81,001	0.32
>1,50,000 and <= 2,00,000	1,664,565	28,961	1.74
>2,00,000 and <= 2,50,000	1,455,976	33,011	2.27
>2,50,000 and <= 3,50,000	2,279,029	67,414	2.96
>3,50,000 and <= 4,00,000	504,214	18,790	3.73
>4,00,000 and <= 4,50,000	341,562	14,475	4.24
>4,50,000 and <= 5,00,000	255,218	12,100	4.74
>5,00,000 and <= 5,50,000	181,986	9,520	5.23
>5,50,000 and <= 9,50,000	552,703	38,493	6.96
>9,50,000 and <= 10,00,000	27,456	2,675	9.74
>10,00,000 and <=15,00,000	137,123	16,408	11.97
>15,00,000 and <= 20,00,000	47,077	8,064	17.13
>20,00,000 and <= 25,00,000	21,919	4,871	22.22
>25,00,000 and <= 50,00,000	33,283	11,265	33.85
>50,00,000 and <= 1,00,00,000	11,691	7,948	67.98
>1,00,00,000 and <=5,00,00,000	6,038	11,316	187.42
>5,00,00,000 and <=10,00,00,000	486	3,316	682.23
>10,00,00,000 and <=25,00,00,000	233	3,544	1,520.86
>25,00,00,000 and <=50,00,00,000	62	2,150	3,467.04
>50,00,00,000 and <=100,00,00,000	26	1,850	7,116.99
>100,00,00,000 and <=500,00,00,000	10	1,843	18,426.43
>500,00,00,000	-	-	-
<b>Total</b>	<b>55,260,219</b>	<b>379,013</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (In INR)
< 0	-	-	-
= 0	4,45,98,208	-	-
>0 and <=1,50,000	88,99,791	23,664	0.27
>1,50,000 and <= 2,00,000	4,04,836	7,024	1.73
>2,00,000 and <= 2,50,000	2,89,478	6,486	2.24
>2,50,000 and <= 3,50,000	3,72,626	10,997	2.95
>3,50,000 and <= 4,00,000	1,14,736	4,288	3.74
>4,00,000 and <= 4,50,000	87,619	3,715	4.24
>4,50,000 and <= 5,00,000	69,314	3,286	4.74
>5,00,000 and <= 5,50,000	54,603	2,862	5.24
>5,50,000 and <= 9,50,000	2,07,400	14,665	7.07
>9,50,000 and <= 10,00,000	12,420	1,210	9.74
>10,00,000 and <=15,00,000	69,455	8,377	12.06
>15,00,000 and <= 20,00,000	28,117	4,833	17.19
>20,00,000 and <= 25,00,000	14,624	3,256	22.26
>25,00,000 and <= 50,00,000	23,859	8,114	34.01
>50,00,000 and <= 1,00,00,000	8,877	6,035	67.99
>1,00,00,000 and <=5,00,00,000	3,961	7,010	176.97
>5,00,00,000 and <=10,00,00,000	216	1,422	658.45
>10,00,00,000 and <=25,00,00,000	66	974	1,475.49
>25,00,00,000 and <=50,00,00,000	10	304	3,037.77
>50,00,00,000 and <=100,00,00,000	1	50	5,015.10
>100,00,00,000 and <=500,00,00,000	2	283	14,125.25
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,52,60,219</b>	<b>1,18,852</b>	

### Notes

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

## 2.9 Individual - Range of Total Loss Set off (AY 2018-19)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (In Crore INR)	Average Total Loss Set off (In INR)
< 0	-	-	-
= 0	5,35,85,125	-	-
>0 and <=1,50,000	11,02,654	7,013	0.64
>1,50,000 and <= 2,00,000	4,94,630	9,433	1.91
>2,00,000 and <= 2,50,000	15,390	340	2.21
>2,50,000 and <= 3,50,000	15,581	460	2.95
>3,50,000 and <= 4,00,000	5,274	197	3.74
>4,00,000 and <= 4,50,000	4,217	179	4.24
>4,50,000 and <= 5,00,000	3,445	163	4.74
>5,00,000 and <= 5,50,000	2,919	153	5.24
>5,50,000 and <= 9,50,000	13,144	942	7.17
>9,50,000 and <= 10,00,000	975	95	9.75
>10,00,000 and <=15,00,000	5,925	719	12.14
>15,00,000 and <= 20,00,000	2,951	508	17.23
>20,00,000 and <= 25,00,000	1,782	398	22.35
>25,00,000 and <= 50,00,000	3,462	1,199	34.63
>50,00,000 and <= 1,00,00,000	1,620	1,122	69.27
>1,00,00,000 and <=5,00,00,000	1,009	1,904	188.73
>5,00,00,000 and <=10,00,00,000	78	551	705.79
>10,00,00,000 and <=25,00,00,000	28	439	1,566.45
>25,00,00,000 and <=50,00,00,000	6	198	3,296.13
>50,00,00,000 and <=100,00,00,000	4	246	6,142.73
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,52,60,219</b>	<b>26,259</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (In INR)
< 0	-	-	-
= 0	3,45,812	-	-
>0 and <=1,50,000	27,13,526	23,305	0.86
>1,50,000 and <= 2,00,000	18,63,921	33,091	1.78
>2,00,000 and <= 2,50,000	50,25,046	1,16,880	2.33
>2,50,000 and <= 3,50,000	2,21,70,623	6,71,200	3.03
>3,50,000 and <= 4,00,000	35,97,534	1,34,502	3.74
>4,00,000 and <= 4,50,000	29,87,395	1,26,765	4.24
>4,50,000 and <= 5,00,000	26,94,618	1,28,271	4.76
>5,00,000 and <= 5,50,000	21,32,815	1,11,656	5.24
>5,50,000 and <= 9,50,000	71,60,399	5,02,796	7.02
>9,50,000 and <= 10,00,000	4,07,555	39,736	9.75
>10,00,000 and <=15,00,000	20,33,162	2,43,970	12.00
>15,00,000 and <= 20,00,000	7,85,608	1,35,298	17.22
>20,00,000 and <= 25,00,000	4,16,463	92,709	22.26
>25,00,000 and <= 50,00,000	6,43,327	2,18,756	34.00
>50,00,000 and <= 1,00,00,000	1,88,713	1,29,680	68.72
>1,00,00,000 and <=5,00,00,000	85,895	1,55,654	181.21
>5,00,00,000 and <=10,00,00,000	5,069	34,376	678.16
>10,00,00,000 and <=25,00,00,000	2,069	30,695	1,483.56
>25,00,00,000 and <=50,00,00,000	447	15,327	3,428.80
>50,00,00,000 and <=100,00,00,000	147	9,959	6,774.59
>100,00,00,000 and <=500,00,00,000	72	12,776	17,744.28
>500,00,00,000	3	2,344	78,128.77
<b>Total</b>	<b>5,52,60,219</b>	<b>29,69,745</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (In INR)
< 0	-	-	-
= 0	2,23,69,830	-	-
>0 and <=1,50,000	2,94,04,724	66,272	0.23
>1,50,000 and <= 2,00,000	7,09,875	12,298	1.73
>2,00,000 and <= 2,50,000	4,84,084	10,825	2.24
>2,50,000 and <= 3,50,000	6,31,573	18,682	2.96
>3,50,000 and <= 4,00,000	2,23,469	8,362	3.74
>4,00,000 and <= 4,50,000	1,81,847	7,712	4.24
>4,50,000 and <= 5,00,000	1,46,941	6,968	4.74
>5,00,000 and <= 5,50,000	1,23,584	6,478	5.24
>5,50,000 and <= 9,50,000	5,06,866	36,041	7.11
>9,50,000 and <= 10,00,000	32,450	3,163	9.75
>10,00,000 and <=15,00,000	1,81,994	21,667	11.91
>15,00,000 and <= 20,00,000	77,713	13,581	17.48
>20,00,000 and <= 25,00,000	50,026	11,152	22.29
>25,00,000 and <= 50,00,000	85,913	29,248	34.04
>50,00,000 and <= 1,00,00,000	32,571	22,081	67.79
>1,00,00,000 and <=5,00,00,000	15,408	27,654	179.48
>5,00,00,000 and <=10,00,00,000	924	6,214	672.49
>10,00,00,000 and <=25,00,00,000	336	4,845	1,442.05
>25,00,00,000 and <=50,00,00,000	60	2,011	3,352.15
>50,00,00,000 and <=100,00,00,000	24	1,530	6,376.75
>100,00,00,000 and <=500,00,00,000	7	1,061	15,160.99
>500,00,00,000	-	-	-
<b>Total</b>	<b>5,52,60,219</b>	<b>3,17,845</b>	

### 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 2018-19, 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 2018-19)

Range (in INR)	No. of Returns	Sum of Gross Total Income (In Crore INR)	Average Gross Total Income (In INR)
< 0	-	-	-
= 0	13,091	-	-
>0 and <=1,50,000	1,74,496	1,177	0.67
>1,50,000 and <= 2,00,000	67,594	1,191	1.76
>2,00,000 and <= 2,50,000	2,22,173	5,264	2.37
>2,50,000 and <= 3,50,000	2,46,725	7,113	2.88
>3,50,000 and <= 4,00,000	59,393	2,226	3.75
>4,00,000 and <= 4,50,000	52,982	2,245	4.24
>4,50,000 and <= 5,00,000	46,940	2,239	4.77
>5,00,000 and <= 5,50,000	36,649	1,915	5.22
>5,50,000 and <= 9,50,000	1,29,192	9,115	7.06
>9,50,000 and <= 10,00,000	8,483	828	9.75
>10,00,000 and <=15,00,000	42,771	5,085	11.89
>15,00,000 and <= 20,00,000	12,603	2,158	17.12
>20,00,000 and <= 25,00,000	5,518	1,224	22.18
>25,00,000 and <= 50,00,000	8,043	2,743	34.10
>50,00,000 and <= 1,00,00,000	2,602	1,797	69.07
>1,00,00,000 and <=5,00,00,000	1,149	2,100	182.75
>5,00,00,000 and <=10,00,00,000	98	678	691.66
>10,00,00,000 and <=25,00,00,000	43	701	1,629.43
>25,00,00,000 and <=50,00,00,000	4	141	3,517.78
>50,00,00,000 and <=100,00,00,000	1	69	6,884.10
>100,00,00,000 and <=500,00,00,000	4	887	22,165.48
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>50,893</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (In INR)
< 0	267	-3	-0.98
= 0	9,78,618	-	-
>0 and <=1,50,000	70,857	542	0.77
>1,50,000 and <= 2,00,000	15,608	270	1.73
>2,00,000 and <= 2,50,000	14,216	319	2.24
>2,50,000 and <= 3,50,000	17,176	504	2.94
>3,50,000 and <= 4,00,000	5,105	191	3.74
>4,00,000 and <= 4,50,000	4,471	189	4.23
>4,50,000 and <= 5,00,000	3,433	163	4.74
>5,00,000 and <= 5,50,000	3,000	157	5.23
>5,50,000 and <= 9,50,000	11,091	774	6.98
>9,50,000 and <= 10,00,000	488	48	9.75
>10,00,000 and <=15,00,000	3,095	372	12.01
>15,00,000 and <= 20,00,000	1,145	198	17.27
>20,00,000 and <= 25,00,000	572	127	22.21
>25,00,000 and <= 50,00,000	925	314	33.92
>50,00,000 and <= 1,00,00,000	325	220	67.67
>1,00,00,000 and <=5,00,00,000	149	264	177.41
>5,00,00,000 and <=10,00,00,000	12	84	702.11
>10,00,00,000 and <=25,00,00,000	1	24	2,425.50
>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	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>4,758</b>	

#### 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-4). 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 2018-19)

Range (in INR)	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (In INR)
< 0	-	-	-
= 0	6,13,039	-	-
>0 and <=1,50,000	88,883	788	0.89
>1,50,000 and <= 2,00,000	53,418	943	1.77
>2,00,000 and <= 2,50,000	1,24,191	2,906	2.34
>2,50,000 and <= 3,50,000	98,658	2,873	2.91
>3,50,000 and <= 4,00,000	26,201	983	3.75
>4,00,000 and <= 4,50,000	21,025	893	4.25
>4,50,000 and <= 5,00,000	19,526	932	4.77
>5,00,000 and <= 5,50,000	13,059	683	5.23
>5,50,000 and <= 9,50,000	45,974	3,244	7.06
>9,50,000 and <= 10,00,000	3,139	306	9.76
>10,00,000 and <=15,00,000	12,935	1,539	11.90
>15,00,000 and <= 20,00,000	4,274	733	17.15
>20,00,000 and <= 25,00,000	1,831	407	22.21
>25,00,000 and <= 50,00,000	2,933	1,014	34.58
>50,00,000 and <= 1,00,00,000	1,011	709	70.13
>1,00,00,000 and <=5,00,00,000	412	750	182.05
>5,00,00,000 and <=10,00,00,000	27	177	654.45
>10,00,00,000 and <=25,00,00,000	12	203	1,694.31
>25,00,00,000 and <=50,00,00,000	1	26	2,618.10
>50,00,00,000 and <=100,00,00,000	1	67	6,695.30
>100,00,00,000 and <=500,00,00,000	4	884	22,108.53
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>21,061</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	11,14,787	-	-
>0 and <=1,50,000	6,897	36	0.53
>1,50,000 and <= 2,00,000	1,108	19	1.74
>2,00,000 and <= 2,50,000	993	22	2.25
>2,50,000 and <= 3,50,000	1,271	37	2.94
>3,50,000 and <= 4,00,000	413	15	3.74
>4,00,000 and <= 4,50,000	344	15	4.24
>4,50,000 and <= 5,00,000	268	13	4.74
>5,00,000 and <= 5,50,000	264	14	5.26
>5,50,000 and <= 9,50,000	1,236	89	7.24
>9,50,000 and <= 10,00,000	93	9	9.75
>10,00,000 and <=15,00,000	739	91	12.28
>15,00,000 and <= 20,00,000	439	77	17.44
>20,00,000 and <= 25,00,000	309	70	22.56
>25,00,000 and <= 50,00,000	697	246	35.23
>50,00,000 and <= 1,00,00,000	389	270	69.48
>1,00,00,000 and <=5,00,00,000	252	505	200.48
>5,00,00,000 and <=10,00,00,000	35	230	656.03
>10,00,00,000 and <=25,00,00,000	19	279	1,470.04
>25,00,00,000 and <=50,00,00,000	1	43	4,319.40
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>2,081</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	10,37,368	-	-
>0 and <=1,50,000	75,790	254	0.34
>1,50,000 and <= 2,00,000	3,933	68	1.73
>2,00,000 and <= 2,50,000	2,951	67	2.26
>2,50,000 and <= 3,50,000	3,118	91	2.93
>3,50,000 and <= 4,00,000	993	37	3.74
>4,00,000 and <= 4,50,000	746	32	4.22
>4,50,000 and <= 5,00,000	660	31	4.76
>5,00,000 and <= 5,50,000	549	29	5.24
>5,50,000 and <= 9,50,000	2,069	148	7.13
>9,50,000 and <= 10,00,000	143	14	9.74
>10,00,000 and <=15,00,000	882	107	12.08
>15,00,000 and <= 20,00,000	424	73	17.27
>20,00,000 and <= 25,00,000	249	55	22.13
>25,00,000 and <= 50,00,000	414	141	34.10
>50,00,000 and <= 1,00,00,000	164	112	68.43
>1,00,00,000 and <=5,00,00,000	88	155	175.89
>5,00,00,000 and <=10,00,00,000	9	67	742.44
>10,00,00,000 and <=25,00,00,000	4	56	1,405.95
>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	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>1,537</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (In INR)
< 0	-	-	-
= 0	123,310	-	-
>0 and <=1,50,000	532,539	2,313	0.43
>1,50,000 and <= 2,00,000	77,109	1,348	1.75
>2,00,000 and <= 2,50,000	110,880	2,567	2.32
>2,50,000 and <= 3,50,000	115,873	3,367	2.91
>3,50,000 and <= 4,00,000	30,235	1,132	3.74
>4,00,000 and <= 4,50,000	24,705	1,046	4.23
>4,50,000 and <= 5,00,000	19,962	950	4.76
>5,00,000 and <= 5,50,000	15,755	824	5.23
>5,50,000 and <= 9,50,000	53,376	3,749	7.02
>9,50,000 and <= 10,00,000	3,246	317	9.75
>10,00,000 and <=15,00,000	15,397	1,823	11.84
>15,00,000 and <= 20,00,000	3,968	676	17.05
>20,00,000 and <= 25,00,000	1,588	351	22.13
>25,00,000 and <= 50,00,000	1,924	639	33.19
>50,00,000 and <= 1,00,00,000	476	326	68.42
>1,00,00,000 and <=5,00,00,000	195	328	168.40
>5,00,00,000 and <=10,00,00,000	10	70	696.81
>10,00,00,000 and <=25,00,00,000	4	79	1,977.50
>25,00,00,000 and <=50,00,00,000	2	64	3,184.20
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>1,130,554</b>	<b>21,969</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (In INR)
< 0	-	-	-
= 0	3,74,495	-	-
>0 and <=1,50,000	4,49,729	1,772	0.39
>1,50,000 and <= 2,00,000	56,812	992	1.75
>2,00,000 and <= 2,50,000	61,093	1,393	2.28
>2,50,000 and <= 3,50,000	72,155	2,115	2.93
>3,50,000 and <= 4,00,000	20,700	775	3.74
>4,00,000 and <= 4,50,000	16,283	690	4.24
>4,50,000 and <= 5,00,000	12,570	597	4.75
>5,00,000 and <= 5,50,000	9,988	523	5.24
>5,50,000 and <= 9,50,000	36,430	2,568	7.05
>9,50,000 and <= 10,00,000	2,146	209	9.74
>10,00,000 and <=15,00,000	10,917	1,304	11.94
>15,00,000 and <= 20,00,000	3,295	562	17.06
>20,00,000 and <= 25,00,000	1,450	322	22.21
>25,00,000 and <= 50,00,000	1,891	631	33.37
>50,00,000 and <= 1,00,00,000	466	320	68.59
>1,00,00,000 and <=5,00,00,000	122	196	160.30
>5,00,00,000 and <=10,00,00,000	5	35	694.58
>10,00,00,000 and <=25,00,00,000	4	65	1,636.05
>25,00,00,000 and <=50,00,00,000	2	64	3,184.20
>50,00,00,000 and <=100,00,00,000	1	52	5,231.10
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>15,183</b>	

#### Notes

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

### 3.8 HUF - Range of Total Loss Set off (AY 2018-19)

Range (in INR)	No. of Returns	Total Loss Set Off (In Crore INR)	Average Total Loss Set off (In INR)
< 0	-	-	-
= 0	11,13,083	-	-
>0 and <=1,50,000	12,328	45	0.36
>1,50,000 and <= 2,00,000	1,352	25	1.81
>2,00,000 and <= 2,50,000	529	12	2.24
>2,50,000 and <= 3,50,000	751	22	2.96
>3,50,000 and <= 4,00,000	285	11	3.74
>4,00,000 and <= 4,50,000	244	10	4.25
>4,50,000 and <= 5,00,000	183	9	4.75
>5,00,000 and <= 5,50,000	162	8	5.24
>5,50,000 and <= 9,50,000	716	51	7.15
>9,50,000 and <= 10,00,000	62	6	9.77
>10,00,000 and <=15,00,000	300	36	12.07
>15,00,000 and <= 20,00,000	194	34	17.28
>20,00,000 and <= 25,00,000	81	18	22.44
>25,00,000 and <= 50,00,000	162	57	35.19
>50,00,000 and <= 1,00,00,000	75	53	70.53
>1,00,00,000 and <=5,00,00,000	44	96	217.53
>5,00,00,000 and <=10,00,00,000	3	19	638.33
>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	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>511</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (In INR)
< 0	-	-	-
= 0	40,741	-	-
>0 and <=1,50,000	1,63,698	1,265	0.77
>1,50,000 and <= 2,00,000	74,506	1,314	1.76
>2,00,000 and <= 2,50,000	2,75,687	6,553	2.38
>2,50,000 and <= 3,50,000	2,34,542	6,820	2.91
>3,50,000 and <= 4,00,000	51,227	1,915	3.74
>4,00,000 and <= 4,50,000	43,949	1,868	4.25
>4,50,000 and <= 5,00,000	46,840	2,245	4.79
>5,00,000 and <= 5,50,000	32,319	1,689	5.23
>5,50,000 and <= 9,50,000	1,01,399	7,182	7.08
>9,50,000 and <= 10,00,000	8,327	814	9.77
>10,00,000 and <=15,00,000	31,173	3,704	11.88
>15,00,000 and <= 20,00,000	10,384	1,782	17.16
>20,00,000 and <= 25,00,000	4,703	1,047	22.27
>25,00,000 and <= 50,00,000	7,373	2,541	34.46
>50,00,000 and <= 1,00,00,000	2,436	1,707	70.07
>1,00,00,000 and <=5,00,00,000	1,105	2,050	185.51
>5,00,00,000 and <=10,00,00,000	94	653	695.05
>10,00,00,000 and <=25,00,00,000	42	678	1,614.10
>25,00,00,000 and <=50,00,00,000	4	141	3,517.03
>50,00,00,000 and <=100,00,00,000	1	69	6,884.00
>100,00,00,000 and <=500,00,00,000	4	882	22,062.03
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>46,919</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (In INR)
< 0	-	-	-
= 0	5,52,887	-	-
>0 and <=1,50,000	5,30,488	1,113	0.21
>1,50,000 and <= 2,00,000	11,094	192	1.73
>2,00,000 and <= 2,50,000	7,234	162	2.24
>2,50,000 and <= 3,50,000	9,040	266	2.95
>3,50,000 and <= 4,00,000	2,890	108	3.74
>4,00,000 and <= 4,50,000	2,345	99	4.24
>4,50,000 and <= 5,00,000	1,757	83	4.74
>5,00,000 and <= 5,50,000	1,397	73	5.25
>5,50,000 and <= 9,50,000	5,568	396	7.10
>9,50,000 and <= 10,00,000	374	37	9.76
>10,00,000 and <=15,00,000	2,268	273	12.03
>15,00,000 and <= 20,00,000	859	150	17.49
>20,00,000 and <= 25,00,000	641	142	22.23
>25,00,000 and <= 50,00,000	1,096	367	33.45
>50,00,000 and <= 1,00,00,000	379	261	68.84
>1,00,00,000 and <=5,00,00,000	214	409	191.23
>5,00,00,000 and <=10,00,00,000	14	97	694.09
>10,00,00,000 and <=25,00,00,000	5	69	1,382.76
>25,00,00,000 and <=50,00,00,000	1	47	4,703.60
>50,00,00,000 and <=100,00,00,000	3	267	8,904.80
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,30,554</b>	<b>4,612</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Gross Total Income (In Crore INR)	Average Gross Total Income (In INR)
< 0	-	-	-
= 0	3,45,142	-	-
>0 and <=1,50,000	5,24,813	2,413	0.46
>1,50,000 and <= 2,00,000	47,844	829	1.73
>2,00,000 and <= 2,50,000	35,259	788	2.24
>2,50,000 and <= 3,50,000	51,483	1,528	2.97
>3,50,000 and <= 4,00,000	18,992	711	3.74
>4,00,000 and <= 4,50,000	16,403	696	4.24
>4,50,000 and <= 5,00,000	14,395	683	4.75
>5,00,000 and <= 5,50,000	12,435	652	5.24
>5,50,000 and <= 9,50,000	62,977	4,560	7.24
>9,50,000 and <= 10,00,000	5,263	513	9.75
>10,00,000 and <=15,00,000	35,584	4,356	12.24
>15,00,000 and <= 20,00,000	19,647	3,396	17.28
>20,00,000 and <= 25,00,000	12,846	2,874	22.37
>25,00,000 and <= 50,00,000	29,944	10,539	35.20
>50,00,000 and <= 1,00,00,000	19,675	14,218	72.26
>1,00,00,000 and <=5,00,00,000	13,790	28,513	206.77
>5,00,00,000 and <=10,00,00,000	1,808	12,549	694.08
>10,00,00,000 and <=25,00,00,000	986	15,009	1,522.19
>25,00,00,000 and <=50,00,00,000	284	9,665	3,403.28
>50,00,00,000 and <=100,00,00,000	99	6,755	6,823.26
>100,00,00,000 and <=500,00,00,000	66	12,550	19,015.18
>500,00,00,000	1	864	86,364.10
<b>Total</b>	<b>12,69,736</b>	<b>1,34,660</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (In INR)
< 0	31	0	-0.72
= 0	12,44,078	-	-
>0 and <=1,50,000	7,422	52	0.70
>1,50,000 and <= 2,00,000	1,445	25	1.74
>2,00,000 and <= 2,50,000	1,272	28	2.22
>2,50,000 and <= 3,50,000	2,062	61	2.98
>3,50,000 and <= 4,00,000	807	30	3.75
>4,00,000 and <= 4,50,000	833	35	4.24
>4,50,000 and <= 5,00,000	596	28	4.74
>5,00,000 and <= 5,50,000	595	31	5.23
>5,50,000 and <= 9,50,000	3,060	218	7.11
>9,50,000 and <= 10,00,000	206	20	9.77
>10,00,000 and <=15,00,000	1,675	205	12.23
>15,00,000 and <= 20,00,000	1,012	175	17.33
>20,00,000 and <= 25,00,000	695	155	22.37
>25,00,000 and <= 50,00,000	1,924	680	35.33
>50,00,000 and <= 1,00,00,000	1,117	781	69.94
>1,00,00,000 and <=5,00,00,000	837	1,578	188.50
>5,00,00,000 and <=10,00,00,000	44	310	703.65
>10,00,00,000 and <=25,00,00,000	21	320	1,523.85
>25,00,00,000 and <=50,00,00,000	3	112	3,746.73
>50,00,00,000 and <=100,00,00,000	1	78	7,773.10
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,69,736</b>	<b>4,923</b>	

### 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-4). 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 2018-19)

Range (in INR)	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (In INR)
< 0	-	-	-
= 0	3,40,138	-	-
>0 and <=1,50,000	5,33,119	2,452	0.46
>1,50,000 and <= 2,00,000	48,662	843	1.73
>2,00,000 and <= 2,50,000	35,776	800	2.24
>2,50,000 and <= 3,50,000	51,977	1,542	2.97
>3,50,000 and <= 4,00,000	19,151	717	3.74
>4,00,000 and <= 4,50,000	16,552	702	4.24
>4,50,000 and <= 5,00,000	14,386	683	4.75
>5,00,000 and <= 5,50,000	12,497	655	5.24
>5,50,000 and <= 9,50,000	62,903	4,555	7.24
>9,50,000 and <= 10,00,000	5,272	514	9.75
>10,00,000 and <=15,00,000	35,139	4,299	12.23
>15,00,000 and <= 20,00,000	19,247	3,325	17.27
>20,00,000 and <= 25,00,000	12,482	2,792	22.36
>25,00,000 and <= 50,00,000	28,563	10,037	35.14
>50,00,000 and <= 1,00,00,000	18,366	13,220	71.98
>1,00,00,000 and <=5,00,00,000	12,631	26,150	207.03
>5,00,00,000 and <=10,00,00,000	1,613	11,189	693.70
>10,00,00,000 and <=25,00,00,000	881	13,275	1,506.86
>25,00,00,000 and <=50,00,00,000	251	8,451	3,367.10
>50,00,00,000 and <=100,00,00,000	78	5,316	6,815.37
>100,00,00,000 and <=500,00,00,000	51	8,891	17,433.32
>500,00,00,000	1	861	86,082.60
<b>Total</b>	<b>12,69,736</b>	<b>1,21,269</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	12,66,024	-	-
>0 and <=1,50,000	613	3	0.56
>1,50,000 and <= 2,00,000	115	2	1.74
>2,00,000 and <= 2,50,000	102	2	2.23
>2,50,000 and <= 3,50,000	164	5	2.99
>3,50,000 and <= 4,00,000	54	2	3.74
>4,00,000 and <= 4,50,000	62	3	4.27
>4,50,000 and <= 5,00,000	60	3	4.76
>5,00,000 and <= 5,50,000	49	3	5.24
>5,50,000 and <= 9,50,000	328	24	7.36
>9,50,000 and <= 10,00,000	41	4	9.77
>10,00,000 and <=15,00,000	247	30	12.33
>15,00,000 and <= 20,00,000	179	31	17.34
>20,00,000 and <= 25,00,000	177	40	22.52
>25,00,000 and <= 50,00,000	495	177	35.69
>50,00,000 and <= 1,00,00,000	402	288	71.73
>1,00,00,000 and <=5,00,00,000	471	977	207.47
>5,00,00,000 and <=10,00,00,000	92	612	664.69
>10,00,00,000 and <=25,00,00,000	44	685	1,555.94
>25,00,00,000 and <=50,00,00,000	9	313	3,473.27
>50,00,00,000 and <=100,00,00,000	7	440	6,288.63
>100,00,00,000 and <=500,00,00,000	1	440	43,950.90
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,69,736</b>	<b>4,082</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	12,60,909	-	-
>0 and <=1,50,000	4,868	19	0.40
>1,50,000 and <= 2,00,000	395	7	1.73
>2,00,000 and <= 2,50,000	328	7	2.23
>2,50,000 and <= 3,50,000	462	14	2.97
>3,50,000 and <= 4,00,000	149	6	3.76
>4,00,000 and <= 4,50,000	155	7	4.25
>4,50,000 and <= 5,00,000	135	6	4.74
>5,00,000 and <= 5,50,000	101	5	5.24
>5,50,000 and <= 9,50,000	551	39	7.10
>9,50,000 and <= 10,00,000	33	3	9.77
>10,00,000 and <=15,00,000	349	43	12.25
>15,00,000 and <= 20,00,000	210	36	17.32
>20,00,000 and <= 25,00,000	147	32	22.09
>25,00,000 and <= 50,00,000	365	131	35.75
>50,00,000 and <= 1,00,00,000	250	178	71.10
>1,00,00,000 and <=5,00,00,000	247	514	208.06
>5,00,00,000 and <=10,00,00,000	38	272	716.80
>10,00,00,000 and <=25,00,00,000	23	336	1,460.37
>25,00,00,000 and <=50,00,00,000	12	451	3,755.28
>50,00,00,000 and <=100,00,00,000	6	451	7,514.73
>100,00,00,000 and <=500,00,00,000	3	388	12,920.43
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,69,736</b>	<b>2,944</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (In INR)
< 0	-	-	-
= 0	11,56,905	-	-
>0 and <=1,50,000	88,403	248	0.28
>1,50,000 and <= 2,00,000	3,988	69	1.73
>2,00,000 and <= 2,50,000	2,767	62	2.24
>2,50,000 and <= 3,50,000	3,784	112	2.96
>3,50,000 and <= 4,00,000	1,345	50	3.75
>4,00,000 and <= 4,50,000	1,064	45	4.25
>4,50,000 and <= 5,00,000	944	45	4.74
>5,00,000 and <= 5,50,000	844	44	5.26
>5,50,000 and <= 9,50,000	3,691	264	7.16
>9,50,000 and <= 10,00,000	257	25	9.75
>10,00,000 and <=15,00,000	1,821	222	12.18
>15,00,000 and <= 20,00,000	961	165	17.22
>20,00,000 and <= 25,00,000	575	128	22.32
>25,00,000 and <= 50,00,000	1,199	416	34.67
>50,00,000 and <= 1,00,00,000	603	419	69.53
>1,00,00,000 and <=5,00,00,000	470	927	197.14
>5,00,00,000 and <=10,00,00,000	51	355	695.46
>10,00,00,000 and <=25,00,00,000	34	582	1,712.64
>25,00,00,000 and <=50,00,00,000	16	531	3,317.63
>50,00,00,000 and <=100,00,00,000	3	201	6,699.20
>100,00,00,000 and <=500,00,00,000	11	2,675	24,314.82
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,69,736</b>	<b>7,585</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (In INR)
< 0	-	-	-
= 0	11,76,553	-	-
>0 and <=1,50,000	72,093	209	0.29
>1,50,000 and <= 2,00,000	3,405	59	1.73
>2,00,000 and <= 2,50,000	2,417	54	2.24
>2,50,000 and <= 3,50,000	3,326	98	2.96
>3,50,000 and <= 4,00,000	1,169	44	3.75
>4,00,000 and <= 4,50,000	948	40	4.25
>4,50,000 and <= 5,00,000	818	39	4.74
>5,00,000 and <= 5,50,000	751	39	5.25
>5,50,000 and <= 9,50,000	3,255	233	7.16
>9,50,000 and <= 10,00,000	224	22	9.75
>10,00,000 and <=15,00,000	1,597	194	12.16
>15,00,000 and <= 20,00,000	838	144	17.19
>20,00,000 and <= 25,00,000	511	114	22.31
>25,00,000 and <= 50,00,000	987	339	34.38
>50,00,000 and <= 1,00,00,000	477	331	69.35
>1,00,00,000 and <=5,00,00,000	321	598	186.42
>5,00,00,000 and <=10,00,00,000	28	188	670.69
>10,00,00,000 and <=25,00,00,000	11	160	1,451.90
>25,00,00,000 and <=50,00,00,000	6	174	2,907.62
>50,00,00,000 and <=100,00,00,000	1	56	5,594.60
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,69,736</b>	<b>3,136</b>	

### Notes

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

#### 4.8 Firm- Range of Total Loss Set off (AY 2018-19)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (In Crore INR)	Average Total Loss Set off (In INR)
< 0	-	-	-
= 0	11,90,097	-	-
>0 and <=1,50,000	49,153	185	0.38
>1,50,000 and <= 2,00,000	4,087	71	1.74
>2,00,000 and <= 2,50,000	2,991	67	2.24
>2,50,000 and <= 3,50,000	4,184	124	2.96
>3,50,000 and <= 4,00,000	1,536	58	3.75
>4,00,000 and <= 4,50,000	1,383	59	4.25
>4,50,000 and <= 5,00,000	1,117	53	4.74
>5,00,000 and <= 5,50,000	989	52	5.25
>5,50,000 and <= 9,50,000	4,903	353	7.19
>9,50,000 and <= 10,00,000	392	38	9.75
>10,00,000 and <=15,00,000	2,631	321	12.20
>15,00,000 and <= 20,00,000	1,444	250	17.29
>20,00,000 and <= 25,00,000	943	210	22.29
>25,00,000 and <= 50,00,000	1,988	696	34.99
>50,00,000 and <= 1,00,00,000	1,013	696	68.66
>1,00,00,000 and <=5,00,00,000	773	1,529	197.78
>5,00,00,000 and <=10,00,00,000	72	507	703.64
>10,00,00,000 and <=25,00,00,000	28	388	1,386.93
>25,00,00,000 and <=50,00,00,000	11	328	2,979.21
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	1	162	16,178.10
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,69,736</b>	<b>6,144</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (In INR)
< 0	-	-	-
= 0	3,50,949	-	-
>0 and <=1,50,000	5,19,814	2,414	0.46
>1,50,000 and <= 2,00,000	47,833	829	1.73
>2,00,000 and <=2,50,000	35,226	788	2.24
>2,50,000 and <= 3,50,000	51,491	1,528	2.97
>3,50,000 and <= 4,00,000	18,978	710	3.74
>4,00,000 and <= 4,50,000	16,406	696	4.24
>4,50,000 and <= 5,00,000	14,376	682	4.75
>5,00,000 and <= 5,50,000	12,451	652	5.24
>5,50,000 and <= 9,50,000	62,919	4,556	7.24
>9,50,000 and <= 10,00,000	5,252	512	9.75
>10,00,000 and <=15,00,000	35,533	4,350	12.24
>15,00,000 and <= 20,00,000	19,628	3,393	17.29
>20,00,000 and <= 25,00,000	12,816	2,867	22.37
>25,00,000 and <= 50,00,000	29,823	10,492	35.18
>50,00,000 and <= 1,00,00,000	19,587	14,151	72.25
>1,00,00,000 and <=5,00,00,000	13,537	27,956	206.52
>5,00,00,000 and <=10,00,00,000	1,754	12,123	691.19
>10,00,00,000 and <=25,00,00,000	953	14,474	1,518.74
>25,00,00,000 and <=50,00,00,000	260	8,908	3,426.13
>50,00,00,000 and <=100,00,00,000	89	6,078	6,829.27
>100,00,00,000 and <=500,00,00,000	60	11,139	18,564.65
>500,00,00,000	1	831	83,062.20
<b>Total</b>	<b>12,69,736</b>	<b>1,30,128</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (In INR)
< 0	-	-	-
= 0	3,04,050	-	-
>0 and <=1,50,000	7,41,362	2,331	0.31
>1,50,000 and <= 2,00,000	37,431	649	1.73
>2,00,000 and <= 2,50,000	26,128	584	2.23
>2,50,000 and <= 3,50,000	35,122	1,039	2.96
>3,50,000 and <= 4,00,000	12,140	454	3.74
>4,00,000 and <= 4,50,000	9,853	418	4.24
>4,50,000 and <= 5,00,000	8,353	396	4.74
>5,00,000 and <= 5,50,000	6,770	355	5.24
>5,50,000 and <= 9,50,000	31,431	2,263	7.20
>9,50,000 and <= 10,00,000	2,449	239	9.75
>10,00,000 and <=15,00,000	16,403	2,002	12.20
>15,00,000 and <= 20,00,000	9,114	1,575	17.28
>20,00,000 and <= 25,00,000	5,833	1,305	22.37
>25,00,000 and <= 50,00,000	11,169	3,788	33.91
>50,00,000 and <= 1,00,00,000	6,327	4,389	69.37
>1,00,00,000 and <=5,00,00,000	4,957	9,809	197.87
>5,00,00,000 and <=10,00,00,000	516	3,548	687.63
>10,00,00,000 and <=25,00,00,000	245	3,611	1,473.70
>25,00,00,000 and <=50,00,00,000	56	1,985	3,544.23
>50,00,00,000 and <=100,00,00,000	23	1,661	7,220.25
>100,00,00,000 and <=500,00,00,000	4	594	14,842.43
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,69,736</b>	<b>42,993</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Gross Total Income (In Crore INR)	Average Gross Total Income (In INR)
< 0	-	-	-
= 0	61,836	-	-
>0 and <=1,50,000	69,644	308	0.44
>1,50,000 and <= 2,00,000	8,374	146	1.74
>2,00,000 and <= 2,50,000	10,657	244	2.29
>2,50,000 and <= 3,50,000	10,079	297	2.94
>3,50,000 and <= 4,00,000	3,126	117	3.74
>4,00,000 and <= 4,50,000	2,820	120	4.24
>4,50,000 and <= 5,00,000	2,796	133	4.76
>5,00,000 and <= 5,50,000	2,102	110	5.24
>5,50,000 and <= 9,50,000	9,779	706	7.22
>9,50,000 and <= 10,00,000	879	86	9.75
>10,00,000 and <=15,00,000	5,158	629	12.20
>15,00,000 and <= 20,00,000	2,895	501	17.30
>20,00,000 and <= 25,00,000	1,845	413	22.39
>25,00,000 and <= 50,00,000	4,521	1,592	35.21
>50,00,000 and <= 1,00,00,000	2,933	2,075	70.74
>1,00,00,000 and <=5,00,00,000	3,301	7,113	215.49
>5,00,00,000 and <=10,00,00,000	581	4,067	700.07
>10,00,00,000 and <=25,00,00,000	378	5,854	1,548.70
>25,00,00,000 and <=50,00,00,000	174	6,139	3,528.04
>50,00,00,000 and <=100,00,00,000	79	5,508	6,972.43
>100,00,00,000 and <=500,00,00,000	85	15,469	18,198.81
>500,00,00,000	6	4,865	81,091.30
<b>Total</b>	<b>2,04,048</b>	<b>56,492</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (In INR)
< 0	-	-	-
= 0	1,94,943	-	-
>0 and <=1,50,000	2,820	17	0.59
>1,50,000 and <= 2,00,000	604	10	1.73
>2,00,000 and <= 2,50,000	496	11	2.23
>2,50,000 and <= 3,50,000	832	25	2.98
>3,50,000 and <= 4,00,000	337	13	3.75
>4,00,000 and <= 4,50,000	322	14	4.24
>4,50,000 and <= 5,00,000	316	15	4.75
>5,00,000 and <= 5,50,000	264	14	5.24
>5,50,000 and <= 9,50,000	1,300	93	7.19
>9,50,000 and <= 10,00,000	83	8	9.75
>10,00,000 and <=15,00,000	713	87	12.17
>15,00,000 and <= 20,00,000	317	55	17.26
>20,00,000 and <= 25,00,000	184	41	22.22
>25,00,000 and <= 50,00,000	275	97	35.39
>50,00,000 and <= 1,00,00,000	128	91	71.07
>1,00,00,000 and <=5,00,00,000	103	190	184.82
>5,00,00,000 and <=10,00,00,000	6	41	676.12
>10,00,00,000 and <=25,00,00,000	4	73	1,822.55
>25,00,00,000 and <=50,00,00,000	1	27	2,746.40
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>2,04,048</b>	<b>921</b>	

### 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-4). 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 2018-19)

Range (in INR)	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (In INR)
< 0	-	-	-
= 0	1,10,062	-	-
>0 and <=1,50,000	48,843	201	0.41
>1,50,000 and <= 2,00,000	5,001	87	1.74
>2,00,000 and <= 2,50,000	5,256	120	2.28
>2,50,000 and <= 3,50,000	5,862	173	2.95
>3,50,000 and <= 4,00,000	1,947	73	3.74
>4,00,000 and <= 4,50,000	1,705	72	4.24
>4,50,000 and <= 5,00,000	1,661	79	4.76
>5,00,000 and <= 5,50,000	1,279	67	5.24
>5,50,000 and <= 9,50,000	6,212	450	7.24
>9,50,000 and <= 10,00,000	525	51	9.74
>10,00,000 and <=15,00,000	3,454	423	12.23
>15,00,000 and <= 20,00,000	2,026	351	17.30
>20,00,000 and <= 25,00,000	1,349	302	22.39
>25,00,000 and <= 50,00,000	3,394	1,197	35.28
>50,00,000 and <= 1,00,00,000	2,306	1,630	70.69
>1,00,00,000 and <=5,00,00,000	2,404	5,009	208.37
>5,00,00,000 and <=10,00,00,000	377	2,607	691.41
>10,00,00,000 and <=25,00,00,000	222	3,399	1,530.89
>25,00,00,000 and <=50,00,00,000	89	3,253	3,655.59
>50,00,00,000 and <=100,00,00,000	40	2,807	7,016.69
>100,00,00,000 and <=500,00,00,000	33	5,948	18,024.62
>500,00,00,000	1	625	62,534.40
<b>Total</b>	<b>2,04,048</b>	<b>28,923</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Long Term Capital Gains Income (In Crore INR)	Average Long-Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	2,02,902	-	-
>0 and <=1,50,000	274	1	0.50
>1,50,000 and <= 2,00,000	46	1	1.76
>2,00,000 and <= 2,50,000	29	1	2.18
>2,50,000 and <= 3,50,000	53	2	3.00
>3,50,000 and <= 4,00,000	20	1	3.72
>4,00,000 and <= 4,50,000	18	1	4.25
>4,50,000 and <= 5,00,000	19	1	4.65
>5,00,000 and <= 5,50,000	18	1	5.22
>5,50,000 and <= 9,50,000	86	6	7.54
>9,50,000 and <= 10,00,000	5	0	9.70
>10,00,000 and <=15,00,000	84	10	12.22
>15,00,000 and <= 20,00,000	59	10	17.21
>20,00,000 and <= 25,00,000	41	9	22.09
>25,00,000 and <= 50,00,000	95	34	36.31
>50,00,000 and <= 1,00,00,000	91	67	73.47
>1,00,00,000 and <=5,00,00,000	140	305	217.65
>5,00,00,000 and <=10,00,00,000	20	143	715.35
>10,00,00,000 and <=25,00,00,000	19	295	1,551.13
>25,00,00,000 and <=50,00,00,000	14	431	3,075.54
>50,00,00,000 and <=100,00,00,000	7	505	7,207.14
>100,00,00,000 and <=500,00,00,000	6	1,060	17,668.45
>500,00,00,000	2	2,501	1,25,044.60
<b>Total</b>	<b>2,04,048</b>	<b>5,384</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	2,00,638	-	-
>0 and <=1,50,000	1,020	4	0.38
>1,50,000 and <= 2,00,000	93	2	1.73
>2,00,000 and <= 2,50,000	86	2	2.23
>2,50,000 and <= 3,50,000	114	3	2.92
>3,50,000 and <= 4,00,000	34	1	3.78
>4,00,000 and <= 4,50,000	31	1	4.26
>4,50,000 and <= 5,00,000	33	2	4.73
>5,00,000 and <= 5,50,000	48	3	5.24
>5,50,000 and <= 9,50,000	185	14	7.44
>9,50,000 and <= 10,00,000	19	2	9.77
>10,00,000 and <=15,00,000	115	14	12.50
>15,00,000 and <= 20,00,000	96	17	17.56
>20,00,000 and <= 25,00,000	63	14	22.59
>25,00,000 and <= 50,00,000	236	86	36.53
>50,00,000 and <= 1,00,00,000	263	187	70.96
>1,00,00,000 and <=5,00,00,000	497	1,241	249.69
>5,00,00,000 and <=10,00,00,000	202	1,459	722.52
>10,00,00,000 and <=25,00,00,000	140	2,101	1,500.99
>25,00,00,000 and <=50,00,00,000	73	2,523	3,456.55
>50,00,00,000 and <=100,00,00,000	33	2,204	6,677.41
>100,00,00,000 and <=500,00,00,000	28	5,112	18,257.85
>500,00,00,000	1	607	60,697.60
<b>Total</b>	<b>2,04,048</b>	<b>15,599</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Other Sources Income (In Crore INR)	Average Other Sources Income (In INR)
< 0	-	-	-
= 0	1,38,170	-	-
>0 and <=1,50,000	37,007	160	0.43
>1,50,000 and <= 2,00,000	4,364	76	1.74
>2,00,000 and <= 2,50,000	5,874	135	2.30
>2,50,000 and <= 3,50,000	4,908	144	2.93
>3,50,000 and <= 4,00,000	1,456	55	3.74
>4,00,000 and <= 4,50,000	1,242	53	4.25
>4,50,000 and <= 5,00,000	1,212	58	4.77
>5,00,000 and <= 5,50,000	863	45	5.24
>5,50,000 and <= 9,50,000	3,550	253	7.14
>9,50,000 and <= 10,00,000	341	33	9.75
>10,00,000 and <=15,00,000	1,559	189	12.10
>15,00,000 and <= 20,00,000	747	129	17.27
>20,00,000 and <= 25,00,000	433	97	22.38
>25,00,000 and <= 50,00,000	995	348	35.01
>50,00,000 and <= 1,00,00,000	524	367	70.09
>1,00,00,000 and <=5,00,00,000	560	1,210	216.10
>5,00,00,000 and <=10,00,00,000	113	796	704.75
>10,00,00,000 and <=25,00,00,000	51	808	1,584.35
>25,00,00,000 and <=50,00,00,000	39	1,309	3,356.43
>50,00,00,000 and <=100,00,00,000	17	1,207	7,097.38
>100,00,00,000 and <=500,00,00,000	22	4,396	19,983.52
>500,00,00,000	1	1,665	1,66,478.00
<b>Total</b>	<b>2,04,048</b>	<b>13,533</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (In INR)
< 0	-	-	-
= 0	1,42,164	-	-
>0 and <=1,50,000	36,131	158	0.44
>1,50,000 and <= 2,00,000	4,226	74	1.74
>2,00,000 and <= 2,50,000	4,853	111	2.28
>2,50,000 and <= 3,50,000	4,385	129	2.94
>3,50,000 and <= 4,00,000	1,364	51	3.75
>4,00,000 and <= 4,50,000	1,143	48	4.24
>4,50,000 and <= 5,00,000	979	47	4.75
>5,00,000 and <= 5,50,000	765	40	5.25
>5,50,000 and <= 9,50,000	3,337	239	7.16
>9,50,000 and <= 10,00,000	253	25	9.76
>10,00,000 and <=15,00,000	1,474	179	12.14
>15,00,000 and <= 20,00,000	682	118	17.34
>20,00,000 and <= 25,00,000	424	95	22.35
>25,00,000 and <= 50,00,000	919	320	34.79
>50,00,000 and <= 1,00,00,000	490	340	69.46
>1,00,00,000 and <=5,00,00,000	372	766	205.88
>5,00,00,000 and <=10,00,00,000	47	323	687.65
>10,00,00,000 and <=25,00,00,000	25	364	1,455.42
>25,00,00,000 and <=50,00,00,000	6	207	3,449.58
>50,00,00,000 and <=100,00,00,000	4	245	6,114.93
>100,00,00,000 and <=500,00,00,000	5	894	17,871.08
>500,00,00,000	-	-	-
<b>Total</b>	<b>2,04,048</b>	<b>4,771</b>	

### Notes

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

## 5.8 AOP/BOI- Range of Total Loss Set off (AY 2018-19)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (In Crore INR)	Average Total Loss Set off (In INR)
< 0	-	-	-
= 0	1,86,820	-	-
>0 and <=1,50,000	9,911	39	0.39
>1,50,000 and <= 2,00,000	869	15	1.74
>2,00,000 and <= 2,50,000	650	15	2.24
>2,50,000 and <= 3,50,000	977	29	2.98
>3,50,000 and <= 4,00,000	364	14	3.74
>4,00,000 and <= 4,50,000	264	11	4.24
>4,50,000 and <= 5,00,000	238	11	4.73
>5,00,000 and <= 5,50,000	212	11	5.26
>5,50,000 and <= 9,50,000	1,037	75	7.22
>9,50,000 and <= 10,00,000	76	7	9.74
>10,00,000 and <=15,00,000	609	74	12.20
>15,00,000 and <= 20,00,000	339	59	17.39
>20,00,000 and <= 25,00,000	209	47	22.33
>25,00,000 and <= 50,00,000	461	162	35.24
>50,00,000 and <= 1,00,00,000	353	251	71.19
>1,00,00,000 and <=5,00,00,000	418	942	225.28
>5,00,00,000 and <=10,00,00,000	118	832	704.72
>10,00,00,000 and <=25,00,00,000	70	1,073	1,532.25
>25,00,00,000 and <=50,00,00,000	36	1,248	3,465.63
>50,00,00,000 and <=100,00,00,000	10	680	6,803.24
>100,00,00,000 and <=500,00,00,000	6	826	13,771.47
>500,00,00,000	1	1,449	1,44,913.40
<b>Total</b>	<b>2,04,048</b>	<b>7,870</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (In INR)
< 0	-	-	-
= 0	1,02,756	-	-
>0 and <=1,50,000	56,214	227	0.40
>1,50,000 and <= 2,00,000	6,102	107	1.75
>2,00,000 and <= 2,50,000	8,663	200	2.31
>2,50,000 and <= 3,50,000	6,992	205	2.93
>3,50,000 and <= 4,00,000	1,917	72	3.74
>4,00,000 and <= 4,50,000	1,787	76	4.25
>4,50,000 and <= 5,00,000	1,813	86	4.77
>5,00,000 and <= 5,50,000	1,266	66	5.24
>5,50,000 and <= 9,50,000	5,342	383	7.17
>9,50,000 and <= 10,00,000	480	47	9.75
>10,00,000 and <=15,00,000	2,535	309	12.17
>15,00,000 and <= 20,00,000	1,300	225	17.28
>20,00,000 and <= 25,00,000	747	167	22.34
>25,00,000 and <= 50,00,000	1,877	662	35.29
>50,00,000 and <= 1,00,00,000	1,305	936	71.72
>1,00,00,000 and <=5,00,00,000	1,868	4,241	227.02
>5,00,00,000 and <=10,00,00,000	444	3,158	711.31
>10,00,00,000 and <=25,00,00,000	322	4,993	1,550.73
>25,00,00,000 and <=50,00,00,000	160	5,566	3,478.59
>50,00,00,000 and <=100,00,00,000	71	4,963	6,989.59
>100,00,00,000 and <=500,00,00,000	81	14,309	17,664.94
>500,00,00,000	6	4,865	81,091.30
<b>Total</b>	<b>2,04,048</b>	<b>45,862</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (In INR)
< 0	-	-	-
= 0	1,35,728	-	-
>0 and <=1,50,000	54,363	113	0.21
>1,50,000 and <= 2,00,000	1,790	31	1.73
>2,00,000 and <= 2,50,000	1,318	29	2.24
>2,50,000 and <= 3,50,000	1,829	54	2.95
>3,50,000 and <= 4,00,000	665	25	3.73
>4,00,000 and <= 4,50,000	560	24	4.24
>4,50,000 and <= 5,00,000	463	22	4.74
>5,00,000 and <= 5,50,000	374	20	5.25
>5,50,000 and <= 9,50,000	1,727	125	7.23
>9,50,000 and <= 10,00,000	154	15	9.75
>10,00,000 and <=15,00,000	938	115	12.25
>15,00,000 and <= 20,00,000	542	94	17.30
>20,00,000 and <= 25,00,000	422	95	22.46
>25,00,000 and <= 50,00,000	1,082	388	35.84
>50,00,000 and <= 1,00,00,000	779	548	70.32
>1,00,00,000 and <=5,00,00,000	953	2,113	221.67
>5,00,00,000 and <=10,00,00,000	176	1,222	694.23
>10,00,00,000 and <=25,00,00,000	114	1,784	1,564.94
>25,00,00,000 and <=50,00,00,000	43	1,427	3,317.48
>50,00,00,000 and <=100,00,00,000	23	1,524	6,625.50
>100,00,00,000 and <=500,00,00,000	5	752	15,048.48
>500,00,00,000	-	-	-
<b>Total</b>	<b>2,04,048</b>	<b>10,517</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Gross Total Income (In Crore INR)	Average Gross Total Income (In INR)
< 0	-	-	-
= 0	4,67,568	-	-
>0 and <=1,50,000	1,27,905	557	0.44
>1,50,000 and <= 2,00,000	13,259	231	1.74
>2,00,000 and <= 2,50,000	10,608	238	2.24
>2,50,000 and <= 3,50,000	16,954	505	2.98
>3,50,000 and <= 4,00,000	7,138	268	3.75
>4,00,000 and <= 4,50,000	6,353	270	4.24
>4,50,000 and <= 5,00,000	5,722	272	4.75
>5,00,000 and <= 5,50,000	5,250	275	5.24
>5,50,000 and <= 9,50,000	29,354	2,152	7.33
>9,50,000 and <= 10,00,000	2,903	283	9.75
>10,00,000 and <=15,00,000	21,980	2,704	12.30
>15,00,000 and <= 20,00,000	15,077	2,617	17.36
>20,00,000 and <= 25,00,000	10,896	2,439	22.39
>25,00,000 and <= 50,00,000	30,380	10,819	35.61
>50,00,000 and <= 1,00,00,000	24,452	17,567	71.84
>1,00,00,000 and <=5,00,00,000	29,773	65,881	221.28
>5,00,00,000 and <=10,00,00,000	6,496	45,873	706.17
>10,00,00,000 and <=25,00,00,000	4,913	77,365	1,574.70
>25,00,00,000 and <=50,00,00,000	2,111	73,926	3,501.96
>50,00,00,000 and <=100,00,00,000	1,236	86,989	7,037.98
>100,00,00,000 and <=500,00,00,000	1,261	2,60,789	20,681.15
>500,00,00,000	353	8,21,451	2,32,705.54
<b>Total</b>	<b>8,41,942</b>	<b>14,73,472</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (In INR)
< 0	-	-	-
= 0	8,05,436	-	-
>0 and <=1,50,000	7,899	59	0.75
>1,50,000 and <= 2,00,000	1,727	30	1.74
>2,00,000 and <= 2,50,000	1,592	35	2.22
>2,50,000 and <= 3,50,000	2,640	78	2.97
>3,50,000 and <= 4,00,000	1,037	39	3.75
>4,00,000 and <= 4,50,000	1,152	49	4.23
>4,50,000 and <= 5,00,000	865	41	4.74
>5,00,000 and <= 5,50,000	904	47	5.22
>5,50,000 and <= 9,50,000	4,671	336	7.19
>9,50,000 and <= 10,00,000	354	35	9.75
>10,00,000 and <=15,00,000	2,772	341	12.29
>15,00,000 and <= 20,00,000	1,776	308	17.35
>20,00,000 and <= 25,00,000	1,292	289	22.34
>25,00,000 and <= 50,00,000	3,318	1,172	35.31
>50,00,000 and <= 1,00,00,000	2,294	1,596	69.59
>1,00,00,000 and <=5,00,00,000	1,863	3,737	200.61
>5,00,00,000 and <=10,00,00,000	207	1,428	689.99
>10,00,00,000 and <=25,00,00,000	96	1,382	1,439.75
>25,00,00,000 and <=50,00,00,000	25	932	3,726.75
>50,00,00,000 and <=100,00,00,000	16	1,090	6,813.81
>100,00,00,000 and <=500,00,00,000	5	947	18,932.54
>500,00,00,000	1	722	72,231.00
<b>Total</b>	<b>8,41,942</b>	<b>14,693</b>	

### 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-4). 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 2018-19)

Range (in INR)	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (In INR)
< 0	-	-	-
= 0	4,57,046	-	-
>0 and <=1,50,000	1,39,435	597	0.43
>1,50,000 and <= 2,00,000	14,034	244	1.74
>2,00,000 and <= 2,50,000	11,277	253	2.24
>2,50,000 and <= 3,50,000	17,786	530	2.98
>3,50,000 and <= 4,00,000	7,328	275	3.75
>4,00,000 and <= 4,50,000	6,475	275	4.24
>4,50,000 and <= 5,00,000	5,965	283	4.75
>5,00,000 and <= 5,50,000	5,355	281	5.24
>5,50,000 and <= 9,50,000	30,311	2,221	7.33
>9,50,000 and <= 10,00,000	2,941	287	9.75
>10,00,000 and <=15,00,000	22,222	2,734	12.30
>15,00,000 and <= 20,00,000	15,045	2,613	17.37
>20,00,000 and <= 25,00,000	10,920	2,444	22.39
>25,00,000 and <= 50,00,000	29,921	10,647	35.58
>50,00,000 and <= 1,00,00,000	23,401	16,787	71.73
>1,00,00,000 and <=5,00,00,000	27,758	61,072	220.01
>5,00,00,000 and <=10,00,00,000	5,926	41,812	705.56
>10,00,00,000 and <=25,00,00,000	4,423	69,465	1,570.55
>25,00,00,000 and <=50,00,00,000	1,842	64,318	3,491.73
>50,00,00,000 and <=100,00,00,000	1,088	77,066	7,083.25
>100,00,00,000 and <=500,00,00,000	1,128	2,35,881	20,911.47
>500,00,00,000	315	7,42,987	2,35,868.80
<b>Total</b>	<b>8,41,942</b>	<b>13,33,069</b>	

#### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	8,30,866	-	-
>0 and <=1,50,000	2,074	13	0.62
>1,50,000 and <= 2,00,000	340	6	1.75
>2,00,000 and <= 2,50,000	249	6	2.23
>2,50,000 and <= 3,50,000	424	13	2.96
>3,50,000 and <= 4,00,000	197	7	3.75
>4,00,000 and <= 4,50,000	154	7	4.25
>4,50,000 and <= 5,00,000	168	8	4.75
>5,00,000 and <= 5,50,000	147	8	5.24
>5,50,000 and <= 9,50,000	887	65	7.38
>9,50,000 and <= 10,00,000	105	10	9.75
>10,00,000 and <=15,00,000	760	93	12.26
>15,00,000 and <= 20,00,000	539	94	17.44
>20,00,000 and <= 25,00,000	450	101	22.39
>25,00,000 and <= 50,00,000	1,224	442	36.13
>50,00,000 and <= 1,00,00,000	1,067	761	71.29
>1,00,00,000 and <=5,00,00,000	1,460	3,215	220.20
>5,00,00,000 and <=10,00,00,000	293	2,063	704.11
>10,00,00,000 and <=25,00,00,000	282	4,462	1,582.22
>25,00,00,000 and <=50,00,00,000	106	3,751	3,538.80
>50,00,00,000 and <=100,00,00,000	71	5,010	7,056.99
>100,00,00,000 and <=500,00,00,000	64	12,837	20,057.56
>500,00,00,000	15	30,444	2,02,957.38
<b>Total</b>	<b>8,41,942</b>	<b>63,415</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (In INR)
< 0	-	-	-
= 0	8,16,010	-	-
>0 and <=1,50,000	9,843	45	0.46
>1,50,000 and <= 2,00,000	1,084	19	1.74
>2,00,000 and <= 2,50,000	881	20	2.24
>2,50,000 and <= 3,50,000	1,252	37	2.99
>3,50,000 and <= 4,00,000	526	20	3.75
>4,00,000 and <= 4,50,000	434	18	4.24
>4,50,000 and <= 5,00,000	364	17	4.75
>5,00,000 and <= 5,50,000	318	17	5.23
>5,50,000 and <= 9,50,000	2,045	149	7.28
>9,50,000 and <= 10,00,000	190	19	9.74
>10,00,000 and <=15,00,000	1,355	166	12.29
>15,00,000 and <= 20,00,000	887	153	17.28
>20,00,000 and <= 25,00,000	639	144	22.47
>25,00,000 and <= 50,00,000	1,787	637	35.67
>50,00,000 and <= 1,00,00,000	1,364	975	71.46
>1,00,00,000 and <=5,00,00,000	1,906	4,256	223.32
>5,00,00,000 and <=10,00,00,000	413	2,913	705.35
>10,00,00,000 and <=25,00,00,000	345	5,408	1,567.48
>25,00,00,000 and <=50,00,00,000	150	5,260	3,506.65
>50,00,00,000 and <=100,00,00,000	86	5,883	6,840.50
>100,00,00,000 and <=500,00,00,000	54	11,269	20,868.75
>500,00,00,000	9	8,189	90,984.60
<b>Total</b>	<b>8,41,942</b>	<b>45,614</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (In INR)
< 0	-	-	-
= 0	730,281	-	-
>0 and <=1,50,000	55,278	208	0.38
>1,50,000 and <= 2,00,000	4,527	79	1.74
>2,00,000 and <= 2,50,000	3,467	78	2.24
>2,50,000 and <= 3,50,000	5,308	158	2.98
>3,50,000 and <= 4,00,000	2,090	78	3.75
>4,00,000 and <= 4,50,000	1,751	74	4.25
>4,50,000 and <= 5,00,000	1,550	74	4.75
>5,00,000 and <= 5,50,000	1,356	71	5.24
>5,50,000 and <= 9,50,000	7,471	544	7.29
>9,50,000 and <= 10,00,000	669	65	9.75
>10,00,000 and <=15,00,000	4,799	590	12.30
>15,00,000 and <= 20,00,000	3,019	523	17.32
>20,00,000 and <= 25,00,000	2,168	484	22.34
>25,00,000 and <= 50,00,000	5,428	1,922	35.41
>50,00,000 and <= 1,00,00,000	3,973	2,811	70.75
>1,00,00,000 and <=5,00,00,000	5,522	12,472	225.87
>5,00,00,000 and <=10,00,00,000	1,264	8,900	704.12
>10,00,00,000 and <=25,00,00,000	1,073	17,135	1,596.92
>25,00,00,000 and <=50,00,00,000	434	15,252	3,514.31
>50,00,00,000 and <=100,00,00,000	248	16,894	6,811.91
>100,00,00,000 and <=500,00,00,000	227	45,899	20,219.81
>500,00,00,000	39	56,194	144,088.13
<b>Total</b>	<b>841,942</b>	<b>1,80,505</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (In INR)
< 0	-	-	-
= 0	7,42,738	-	-
>0 and <=1,50,000	51,300	194	0.38
>1,50,000 and <= 2,00,000	4,249	73	1.74
>2,00,000 and <= 2,50,000	3,210	71	2.24
>2,50,000 and <= 3,50,000	4,915	146	2.98
>3,50,000 and <= 4,00,000	1,956	73	3.75
>4,00,000 and <= 4,50,000	1,625	68	4.24
>4,50,000 and <= 5,00,000	1,427	67	4.75
>5,00,000 and <= 5,50,000	1,261	66	5.24
>5,50,000 and <= 9,50,000	6,809	495	7.27
>9,50,000 and <= 10,00,000	576	56	9.75
>10,00,000 and <=15,00,000	4,293	527	12.28
>15,00,000 and <= 20,00,000	2,707	468	17.30
>20,00,000 and <= 25,00,000	1,878	419	22.33
>25,00,000 and <= 50,00,000	4,643	1,638	35.29
>50,00,000 and <= 1,00,00,000	3,235	2,280	70.50
>1,00,00,000 and <=5,00,00,000	3,666	7,936	216.49
>5,00,00,000 and <=10,00,00,000	640	4,468	698.28
>10,00,00,000 and <=25,00,00,000	470	7,320	1,557.57
>25,00,00,000 and <=50,00,00,000	174	6,097	3,504.25
>50,00,00,000 and <=100,00,00,000	92	6,172	6,709.76
>100,00,00,000 and <=500,00,00,000	71	15,390	21,677.40
>500,00,00,000	7	5,524	78,927.10
<b>TOTAL</b>	<b>8,41,942</b>	<b>59,560</b>	

### Notes

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



## 6.8 Company - Range of Total Loss Set off (AY 2018-19)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (In Crore INR)	Average Total Loss Set off (In INR)
< 0	-	-	-
= 0	6,93,704	-	-
>0 and <=1,50,000	70,190	287	0.41
>1,50,000 and <= 2,00,000	6,486	113	1.74
>2,00,000 and <= 2,50,000	4,909	109	2.23
>2,50,000 and <= 3,50,000	7,577	225	2.97
>3,50,000 and <= 4,00,000	2,952	110	3.75
>4,00,000 and <= 4,50,000	2,626	111	4.25
>4,50,000 and <= 5,00,000	2,300	109	4.75
>5,00,000 and <= 5,50,000	1,968	103	5.24
>5,50,000 and <= 9,50,000	11,130	808	7.27
>9,50,000 and <= 10,00,000	931	90	9.75
>10,00,000 and <=15,00,000	6,894	846	12.28
>15,00,000 and <= 20,00,000	4,361	754	17.30
>20,00,000 and <= 25,00,000	3,180	711	22.39
>25,00,000 and <= 50,00,000	7,951	2,819	35.46
>50,00,000 and <= 1,00,00,000	5,477	3,868	70.62
>1,00,00,000 and <=5,00,00,000	6,292	13,546	215.30
>5,00,00,000 and <=10,00,00,000	1,224	8,598	702.46
>10,00,00,000 and <=25,00,00,000	985	15,287	1,552.01
>25,00,00,000 and <=50,00,00,000	377	13,195	3,500.25
>50,00,00,000 and <=100,00,00,000	209	14,971	7,163.16
>100,00,00,000 and <=500,00,00,000	182	38,186	20,981.70
>500,00,00,000	37	48,970	1,32,352.92
<b>Total</b>	<b>8,41,942</b>	<b>1,63,825</b>	

### 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.

## 6.9 Company - Range of Returned Income (AY 2018-19)

Range (in INR)	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (In INR)
< 0	-	-	-
= 0	4,69,263	-	-
>0 and <=1,50,000	1,26,931	557	0.44
>1,50,000 and <= 2,00,000	13,268	230	1.74
>2,00,000 and <= 2,50,000	10,615	237	2.24
>2,50,000 and <= 3,50,000	16,966	505	2.98
>3,50,000 and <= 4,00,000	7,141	267	3.75
>4,00,000 and <= 4,50,000	6,371	270	4.24
>4,50,000 and <= 5,00,000	5,727	272	4.75
>5,00,000 and <= 5,50,000	5,253	275	5.24
>5,50,000 and <= 9,50,000	29,376	2,153	7.33
>9,50,000 and <= 10,00,000	2,901	282	9.75
>10,00,000 and <=15,00,000	22,002	2,707	12.31
>15,00,000 and <= 20,00,000	15,089	2,620	17.36
>20,00,000 and <= 25,00,000	10,878	2,436	22.40
>25,00,000 and <= 50,00,000	30,368	10,814	35.61
>50,00,000 and <= 1,00,00,000	24,430	17,555	71.86
>1,00,00,000 and <=5,00,00,000	29,509	65,292	221.26
>5,00,00,000 and <=10,00,00,000	6,386	45,059	705.60
>10,00,00,000 and <=25,00,00,000	4,764	74,859	1,571.36
>25,00,00,000 and <=50,00,00,000	2,040	71,342	3,497.17
>50,00,00,000 and <=100,00,00,000	1,160	81,449	7,021.54
>100,00,00,000 and <=500,00,00,000	1,186	2,42,129	20,415.64
>500,00,00,000	318	7,13,472	2,24,362.32
<b>Total</b>	<b>8,41,942</b>	<b>13,34,792</b>	

### 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 2018-19)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (In INR)
< 0	-	-	-
= 0	3,73,921	-	-
>0 and <=1,50,000	2,71,577	827	0.30
>1,50,000 and <= 2,00,000	17,541	305	1.74
>2,00,000 and <= 2,50,000	13,629	305	2.24
>2,50,000 and <= 3,50,000	20,761	615	2.97
>3,50,000 and <= 4,00,000	7,994	299	3.75
>4,00,000 and <= 4,50,000	6,982	296	4.24
>4,50,000 and <= 5,00,000	6,100	289	4.75
>5,00,000 and <= 5,50,000	5,317	278	5.25
>5,50,000 and <= 9,50,000	28,282	2,056	7.27
>9,50,000 and <= 10,00,000	2,394	233	9.75
>10,00,000 and <=15,00,000	17,835	2,188	12.27
>15,00,000 and <= 20,00,000	10,843	1,876	17.31
>20,00,000 and <= 25,00,000	7,460	1,675	22.46
>25,00,000 and <= 50,00,000	17,673	6,301	35.65
>50,00,000 and <= 1,00,00,000	12,415	8,727	70.30
>1,00,00,000 and <=5,00,00,000	14,430	31,061	215.25
>5,00,00,000 and <=10,00,00,000	2,847	20,089	705.62
>10,00,00,000 and <=25,00,00,000	2,047	31,608	1,544.16
>25,00,00,000 and <=50,00,00,000	859	30,081	3,501.88
>50,00,00,000 and <=100,00,00,000	510	34,777	6,819.20
>100,00,00,000 and <=500,00,00,000	426	87,287	20,489.93
>500,00,00,000	99	1,69,858	1,71,573.80
<b>Total</b>	<b>8,41,942</b>	<b>4,31,041</b>	

### 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 2018-19)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
1001	Growing and manufacturing of tea	1,384	16,915	18,299
1002	Growing and manufacturing of coffee	123	591	714
1003	Growing and manufacturing of rubber	94	830	924
1004	Market gardening and horticulture specialties	213	2,434	2,647
1005	Raising of silk worms and production of silk	9	856	865
1006	Raising of bees and production of honey	30	836	866
1007	Raising of poultry and production of eggs	521	16,328	16,849
1008	Rearing of sheep and production of wool	14	730	744
1009	Rearing of animals and production of animal products	139	12,646	12,785
1010	Agricultural and animal husbandry services	3,663	63,909	67,572
1011	Soil conservation, soil testing and soil desalination services	27	531	558
1012	Hunting, trapping and game propagation services	10	152	162
1013	Growing of timber, plantation, operation of tree nurseries and conserving of forest	219	2,323	2,542
1014	Gathering of tendu leaves	4	643	647
1015	Gathering of other wild growing materials	7	332	339
1016	Forestry service activities, timber cruising, afforestation and reforestation	29	1,454	1,483
1017	Logging service activities, transport of logs within the forest	13	680	693
1018	Other agriculture, animal husbandry or forestry activity n.e.c	5,602	56,510	62,112
2001	Fishing on commercial basis in inland waters	52	3,224	3,276
2002	Fishing on commercial basis in ocean and coastal areas	25	5,990	6,015
2003	Fish farming	238	13,412	13,650
2004	Gathering of marine materials such as natural pearls, sponges, coral etc.	20	1,356	1,376
2005	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	97	1,284	1,381
2006	Other Fish farming activity n.e.c	239	9,719	9,958

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
3001	Mining and agglomeration of hard coal	204	423	627
3002	Mining and agglomeration of lignite	36	135	171
3003	Extraction and agglomeration of peat	16	108	124
3004	Extraction of crude petroleum and natural gas	138	265	403
3005	Service activities incidental to oil and gas extraction excluding surveying	183	783	966
3006	Mining of uranium and thorium ores	15	59	74
3007	Mining of iron ores	200	484	684
3008	Mining of nonferrous metal ores, except uranium and thorium ores	49	184	233
3009	Mining of gemstones	19	333	352
3010	Mining of chemical and fertilizer minerals	64	394	458
3011	Mining of quarrying of abrasive materials	40	305	345
3012	Mining of mica, graphite and asbestos	13	109	122
3013	Quarrying of stones (marble/granite/dolomite), sand and clay	806	7,859	8,665
3014	Other mining and quarrying	970	6,311	7,281
3015	Mining and production of salt	66	687	753
3016	Other mining and quarrying n.e.c	891	6,714	7,605
4001	Production, processing and preservation of meat and meat products	297	2,185	2,482
4002	Production, processing and preservation of fish and fish products	228	697	925
4003	Manufacture of vegetable oil, animal oil and fats	727	3,148	3,875
4004	Processing of fruits, vegetables and edible nuts	522	4,433	4,955
4005	Processing of fruits, vegetables and edible nuts	819	20,807	21,626
4006	Manufacture of sugar	427	653	1,080
4007	Manufacture of cocoa, chocolates and sugar confectionery	212	1,660	1,872
4008	Flour milling	1,027	9,514	10,541
4009	Rice milling	1,522	22,627	24,149
4010	Dal milling	223	4,189	4,412
4011	Manufacture of other grain mill products	262	3,228	3,490
4012	Manufacture of bakery products	675	12,158	12,833
4013	Manufacture of starch products	61	520	581
4014	Manufacture of animal feeds	463	2,825	3,288
4015	Manufacture of other food products	3,458	33,851	37,309

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4016	Manufacturing of wines	143	250	393
4017	Manufacture of beer	100	306	406
4018	Manufacture of malt liquors	118	106	224
4019	Distilling and blending of spirits, production of ethyl alcohol	217	187	404
4020	Manufacture of mineral water	452	3,714	4,166
4021	Manufacture of soft drinks	128	1,050	1,178
4022	Manufacture of other nonalcoholic beverages	234	623	857
4023	Manufacture of tobacco products	337	2,971	3,308
4024	Manufacture of textiles (other than by handloom)	8,484	2,47,532	2,56,016
4025	Manufacture of textiles using handlooms (khadi)	1,200	20,369	21,569
4026	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	163	3,113	3,276
4027	Manufacture of carpet, rugs, blankets, shawls etc. by hand	87	4,134	4,221
4028	Manufacture of wearing apparel	1,615	54,784	56,399
4029	Tanning and dressing of leather	189	3,021	3,210
4030	Manufacture of luggage, handbags and the like saddler and harness	171	4,159	4,330
4031	Manufacture of footwear	722	9,951	10,673
4032	Manufacture of wood and wood products, cork, straw and plaiting material	637	17,419	18,056
4033	Manufacture of paper and paper products	2,396	16,571	18,967
4034	Publishing, printing and reproduction of recorded media	1,927	22,125	24,052
4035	Manufacture of coke oven products	118	440	558
4036	Manufacture of refined petroleum products	319	450	769
4037	Processing of nuclear fuel	20	71	91
4038	Manufacture of fertilizers and nitrogen compounds	1,029	1,464	2,493
4039	Manufacture of plastics in primary forms and of synthetic rubber	314	2,817	3,131
4040	Manufacture of paints, varnishes and similar coatings	694	2,784	3,478
4041	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	5,442	4,341	9,783
4042	Manufacture of soap and detergents	254	2,460	2,714
4043	Manufacture of other chemical products	3,524	8,227	11,751

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4044	Manufacture of manmade fibers	113	1,718	1,831
4045	Manufacture of rubber products	1,056	5,584	6,640
4046	Manufacture of plastic products	2,778	23,969	26,747
4047	Manufacture of glass and glass products	322	2,044	2,366
4048	Manufacture of cement, lime and plaster	655	1,747	2,402
4049	Manufacture of articles of concrete, cement and plaster	391	4,774	5,165
4050	Manufacture of Bricks	461	35,217	35,678
4051	Manufacture of other clay and ceramic products	771	3,546	4,317
4052	Manufacture of other nonmetallic mineral products	236	1,481	1,717
4053	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	361	1,061	1,422
4054	Manufacture of Ferro alloys	324	763	1,087
4055	Manufacture of Ingots, billets, blooms and slabs etc.	622	745	1,367
4056	Manufacture of steel products	3,980	18,959	22,939
4057	Manufacture of basic precious and nonferrous metals	250	3,060	3,310
4058	Manufacture of nonmetallic mineral products	177	1,422	1,599
4059	Casting of metals	828	7,875	8,703
4060	Manufacture of fabricated metal products	1,476	23,886	25,362
4061	Manufacture of engines and turbines	209	969	1,178
4062	Manufacture of pumps and compressors	397	2,158	2,555
4063	Manufacture of bearings and gears	261	1,338	1,599
4064	Manufacture of ovens and furnaces	94	360	454
4065	Manufacture of lifting and handling equipment	302	1,064	1,366
4066	Manufacture of other general purpose machinery	695	7,231	7,926
4067	Manufacture of agricultural and forestry machinery	533	5,336	5,869
4068	Manufacture of Machine Tools	1,713	24,778	26,491
4069	Manufacture of machinery for metallurgy	46	529	575
4070	Manufacture of machinery for mining, quarrying and constructions	197	869	1,066
4071	Manufacture of machinery for processing of food and beverages	216	1,254	1,470
4072	Manufacture of machinery for leather and textile	147	1,792	1,939



Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4073	Manufacture of weapons and ammunition	35	129	164
4074	Manufacture of other special purpose machinery	683	2,467	3,150
4075	Manufacture of domestic appliances	292	2,875	3,167
4076	Manufacture of office, accounting and computing machinery	42	322	364
4077	Manufacture of electrical machinery and apparatus	1,971	7,652	9,623
4078	Manufacture of Radio, Television, communication equipment and apparatus	221	683	904
4079	Manufacture of medical and surgical equipment	539	1,795	2,334
4080	Manufacture of industrial process control equipment	527	2,918	3,445
4081	Manufacture of instruments and appliances for measurements and navigation	125	528	653
4082	Manufacture of optical instruments	46	556	602
4083	Manufacture of watches and clocks	35	367	402
4084	Manufacture of motor vehicles	266	618	884
4085	Manufacture of body of motor vehicles	238	2,195	2,433
4086	Manufacture of parts & accessories of motor vehicles & engines	3,064	8,871	11,935
4087	Building & repair of ships and boats	97	762	859
4088	Manufacture of railway locomotive and rolling stocks	105	226	331
4089	Manufacture of aircraft and spacecraft	55	78	133
4090	Manufacture of bicycles	71	968	1,039
4091	Manufacture of other transport equipment	95	617	712
4092	Manufacture of furniture	642	27,471	28,113
4093	Manufacture of jewellery	1,375	84,191	85,566
4094	Manufacture of sports goods	89	1,692	1,781
4095	Manufacture of musical instruments	23	470	493
4096	Manufacture of games and toys	72	1,149	1,221
4097	Other manufacturing n.e.c.	58,172	5,29,973	5,88,145
4098	Recycling of metal waste and scrap	138	2,979	3,117
4099	Recycling of non metal waste and scrap	116	2,285	2,401
5001	Production, collection and distribution of electricity	4,373	1,641	6,014
5002	Manufacture and distribution of gas	228	1,546	1,774

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
5003	Collection, purification and distribution of water	106	2,404	2,510
5004	Other essential commodity service n.e.c	2,354	31,378	33,732
6001	Site preparation works	1,831	55,598	57,429
6002	Building of complete constructions or parts civil contractors	19,151	3,81,132	4,00,283
6003	Building installation	710	5,711	6,421
6004	Building completion	7,006	35,952	42,958
6005	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	4,252	94,541	98,793
6006	Construction and maintenance of power plants	658	6,321	6,979
6007	Construction and maintenance of industrial plants	427	11,576	12,003
6008	Construction and maintenance of power transmission and telecommunication lines	564	8,350	8,914
6009	Construction of water ways and water reservoirs	159	6,792	6,951
6010	Other construction activity n.e.c.	36,026	7,63,847	7,99,873
7001	Purchase, sale and letting of leased buildings(residential and nonresidential)	5,640	14,615	20,255
7002	Operating of real estate of selfowned buildings(residential and nonresidential)	3,510	6,547	10,057
7003	Developing and subdividing real estate into lots	9,376	18,465	27,841
7004	Real estate activities on a fee or contract basis	5,464	32,300	37,764
7005	Other real estate/renting services n.e.c	35,087	70,446	1,05,533
8001	Renting of land transport equipment	158	14,369	14,527
8002	Renting of water transport equipment	34	609	643
8003	Renting of air transport equipment	23	561	584
8004	Renting of agricultural machinery and equipment	42	2,693	2,735
8005	Renting of construction and civil engineering machinery	207	7,233	7,440
8006	Renting of office machinery and equipment	159	2,437	2,596
8007	Renting of other machinery and equipment n.e.c.	357	9,480	9,837
8008	Renting of personal and household goods n.e.c.	111	5,245	5,356
8009	Renting of other machinery n.e.c.	585	20,820	21,405
9001	Wholesale and retail sale of motor vehicles	3,105	28,640	31,745
9002	Repair and maintenance of motor vehicles	460	48,510	48,970
9003	Sale of motor parts and accessories wholesale and retail	1,202	54,883	56,085

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
9004	Retail sale of automotive fuel	348	48,336	48,684
9005	General commission agents, commodity brokers and auctioneers	3,865	6,90,425	6,94,290
9006	Wholesale of agricultural raw material	1,953	94,889	96,842
9007	Wholesale of food & beverages and tobacco	1,152	45,859	47,011
9008	Wholesale of household goods	532	57,797	58,329
9009	Wholesale of metals and metal ores	1,690	21,740	23,430
9010	Wholesale of household goods	351	30,422	30,773
9011	Wholesale of construction material	1,082	59,229	60,311
9012	Wholesale of hardware and sanitary fittings	561	31,153	31,714
9013	Wholesale of cotton and jute	652	15,043	15,695
9014	Wholesale of raw wool and raw silk	63	3,935	3,998
9015	Wholesale of other textile fibres	2,953	86,853	89,806
9016	Wholesale of industrial chemicals	1,325	13,050	14,375
9017	Wholesale of fertilizers and pesticides	724	24,343	25,067
9018	Wholesale of electronic parts & equipment	2,671	42,401	45,072
9019	Wholesale of other machinery, equipment and supplies	2,212	21,374	23,586
9020	Wholesale of waste, scrap & materials for recycling	492	36,791	37,283
9021	Retail sale of food, beverages and tobacco in specialized stores	705	85,033	85,738
9022	Retail sale of other goods in specialized stores	451	94,634	95,085
9023	Retail sale in nonspecialized stores	672	3,29,622	3,30,294
9024	Retail sale of textiles, apparel, footwear, leather goods	5,066	5,24,424	5,29,490
9025	Retail sale of other household appliances	628	97,215	97,843
9026	Retail sale of hardware, paint and glass	362	94,817	95,179
9027	Wholesale of other products n.e.c	56,452	11,91,220	12,47,672
9028	Retail sale of other products n.e.c	66,953	64,31,226	64,98,179
10001	Hotels Star rated	1,747	3,510	5,257
10002	Hotels Nonstar rated	5,210	49,403	54,613
10003	Motels, Inns and Dharmshalas	231	2,431	2,662
10004	Guest houses and circuit houses	370	7,188	7,558
10005	Dormitories and hostels at educational institutions	50	1,850	1,900
10006	Short stay accommodations n.e.c.	495	6,888	7,383

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
10007	Restaurants with bars	1,339	11,575	12,914
10008	Restaurants without bars	2,032	43,065	45,097
10009	Canteens	221	35,361	35,582
10010	Independent caterers	332	38,589	38,921
10011	Casinos and other games of chance	41	240	281
10012	Other hospitality services n.e.c.	5,264	40,586	45,850
11001	Travel agencies and tour operators	5,838	1,18,396	1,24,234
11002	Packers and movers	160	5,519	5,679
11003	Passenger land transport	472	52,784	53,256
11004	Air transport	315	417	732
11005	Transport by urban/suburban railways	40	2,243	2,283
11006	Inland water transport	67	744	811
11007	Sea and coastal water transport	290	491	781
11008	Freight transport by road	3,371	2,41,174	2,44,545
11009	Freight transport by railways	53	1,210	1,263
11010	Forwarding of freight	1,231	6,189	7,420
11011	Receiving and acceptance of freight	47	2,653	2,700
11012	Cargo handling	1,042	5,830	6,872
11013	Storage and warehousing	1,313	3,101	4,414
11014	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	26	2,054	2,080
11015	Other Transport & Logistics services n.e.c	4,099	2,11,195	2,15,294
12001	Post and courier activities	410	10,890	11,300
12002	Basic telecom services	197	5,272	5,469
12003	Value added telecom services	130	1,541	1,671
12004	Maintenance of telecom network	196	1,649	1,845
12005	Activities of the cable operators	358	11,024	11,382
12006	Other Post & Telecommunication services n.e.c	721	9,132	9,853
13001	Commercial banks, saving banks and discount houses	222	4,354	4,576
13002	Specialised institutions granting credit	263	1,921	2,184
13003	Financial leasing	938	7,362	8,300
13004	Hire purchase financing	411	6,707	7,118
13005	Housing finance activities	198	1,971	2,169
13006	Commercial loan activities	2,088	32,451	34,539
13007	Credit cards	14	206	220

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
13008	Mutual funds	223	4,283	4,506
13009	Chit fund	4,397	2,116	6,513
13010	Investment activities	16,601	54,461	71,062
13011	Life insurance	121	1,65,557	1,65,678
13012	Pension funding	6	410	416
13013	Nonlife insurance	216	17,259	17,475
13014	Administration of financial markets	42	862	904
13015	Stock brokers, subbrokers and related activities	4,201	25,399	29,600
13016	Financial advisers, mortgage advisers and brokers	1,847	30,378	32,225
13017	Foreign exchange services	1,389	898	2,287
13018	Other financial intermediation n.e.c.	15,591	1,68,512	1,84,103
14001	Software development	19,014	18,640	37,654
14002	Other software consultancy	5,214	16,314	21,528
14003	Data processing	725	5,842	6,567
14004	Database activities and distribution of electronic content	576	1,423	1,999
14005	Other IT enabled services	18,652	26,603	45,255
14006	BPO services	2,523	2,270	4,793
14007	Cyber café	17	12,620	12,637
14008	Maintenance and repair of office, accounting and computing machinery	344	9,689	10,033
14009	Computer training and educational institutes	2,215	33,736	35,951
14010	Other computation related activities n.e.c.	2,759	39,424	42,183
15001	Natural sciences and engineering	97	414	511
15002	Social sciences and humanities	35	678	713
15003	Other Research & Development activities n.e.c.	1,028	2,573	3,601
16001	Legal profession	673	3,05,852	3,06,525
16002	Accounting, bookkeeping and auditing profession	1,317	1,91,644	1,92,961
16003	Tax consultancy	930	53,304	54,234
16004	Architectural profession	922	31,349	32,271
16005	Engineering and technical consultancy	3,498	75,246	78,744
16006	Advertising	2,359	15,556	17,915
16007	Fashion designing	138	28,541	28,679
16008	Interior decoration	567	18,697	19,264

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
16009	Photography	235	36,793	37,028
16010	Auctioneers	18	263	281
16011	Business brokerage	651	85,842	86,493
16012	Market research and public opinion polling	178	1,764	1,942
16013	Business and management consultancy activities	5,944	43,040	48,984
16014	Labour recruitment and provision of personnel	1,306	24,133	25,439
16015	Investigation and security activities	815	4,593	5,408
16016	Buildingcleaning and industrial cleaning activities	79	1,694	1,773
16017	Packaging activities	90	3,242	3,332
16018	Secretarial activities	110	5,864	5,974
16019	Other business activities n.e.c.	17,546	11,44,431	11,61,977
17001	Primary education	486	32,611	33,097
17002	Secondary/senior secondary education	116	12,495	12,611
17003	Technical and vocational secondary/senior secondary education	510	4,941	5,451
17004	Higher education	175	4,386	4,561
17005	Education by correspondence	132	2,355	2,487
17006	Coaching centres and tuitions	2,243	3,61,268	3,63,511
17007	Other education services n.e.c.	4,669	1,16,530	1,21,199
18001	General hospitals	1,795	31,073	32,868
18002	Specialty and super specialty hospitals	1,740	8,455	10,195
18003	Nursing homes	1,223	18,305	19,528
18004	Diagnostic centres	1,212	12,028	13,240
18005	Pathological laboratories	267	12,607	12,874
18006	Independent blood banks	3	153	156
18007	Medical transcription	102	5,019	5,121
18008	Independent ambulance services	28	513	541
18009	Medical suppliers, agencies and stores	1,897	57,722	59,619
18010	Medical clinics	812	1,56,860	1,57,672
18011	Dental practice	210	38,897	39,107
18012	Ayurveda practice	165	14,076	14,241
18013	Unani practice	1	1,537	1,538
18014	Homeopathy practice	34	19,432	19,466
18015	Nurses, physiotherapists or other paramedical practitioners	104	16,441	16,545

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
18016	Veterinary hospitals and practice	13	1,986	1,999
18017	Other healthcare services	3,702	90,970	94,672
19001	social work activities with accommodation (orphanages and homes for the aged)	42	1,037	1,079
19002	social work activities without accommodation (Creches)	148	2,106	2,254
19003	Industry associations, chambers of commerce	75	436	511
19004	Professional organisations	350	21,148	21,498
19005	Trade unions	100	6,157	6,257
19006	Religious organizations	30	3,083	3,113
19007	Political organisations	2	163	165
19008	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	101	2,730	2,831
19009	Other Social or community service n.e.c	900	19,707	20,607
20001	Motion picture production	1,156	2,760	3,916
20002	Film distribution	469	1,664	2,133
20003	Film laboratories	57	1,432	1,489
20004	Television channel productions	266	1,486	1,752
20005	Television channels broadcast	498	2,616	3,114
20006	Video production and distribution	548	3,383	3,931
20007	Sound recording studios	92	1,890	1,982
20008	Radio recording and distribution	33	463	496
20009	Stage production and related activities	134	3,260	3,394
20010	Individual artists excluding authors	21	8,165	8,186
20011	Literary activities	18	762	780
20012	Other cultural activities n.e.c.	530	8,760	9,290
20013	Circuses and race tracks	6	98	104
20014	Video Parlours	18	1,330	1,348
20015	News agency activities	210	3,059	3,269
20016	Library and archives activities	7	313	320
20017	Museum activities	8	105	113
20018	Preservation of historical sites and buildings	7	121	128
20019	Botanical and zoological gardens	9	143	152
20020	Operation and maintenance of sports facilities	48	328	376
20021	Activities of sports and game schools	114	1,266	1,380
20022	Organisation and operation of indoor/outdoor	222	680	902



Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	sports and promotion and production of sporting events			
20023	Other sporting activities n.e.c.	424	5,014	5,438
20024	Other recreational activities n.e.c.	587	9,584	10,171
21001	Hair dressing and other beauty treatment	486	1,19,530	1,20,016
21002	Funeral and related activities	19	707	726
21003	Marriage bureaus	69	2,218	2,287
21004	Pet care services	66	2,564	2,630
21005	Sauna and steam baths, massage salons etc.	81	3,094	3,175
21006	Astrological and spiritualists activities	92	15,186	15,278
21007	Private households as employers of domestic staff	82	4,847	4,929
21008	Other services n.e.c.	1,90,588	54,48,326	56,38,914
22001	Extra territorial organisations and bodies (IMF, World Bank, European Commission)	75	3,744	3,819
OTH	Others	-	8,47,101	8,47,101
	<b>TOTAL</b>	<b>8,41,942</b>	<b>2,48,68,212</b>	<b>2,57,10,154</b>