

INSTRUCTIONS FOR FILLING IN FORM NO.2B

Please detach the instructions and retain with you before furnishing the return.

Introduction

In case a search was initiated u/s 132 of the Income-tax Act against you or books of account, other document or any asset belonging to you have been requisitioned u/s 132A and the Assessing Officer has issued a notice u/s 158BC requiring you to furnish a return setting forth your total income including the undisclosed income of the block period, you are required to furnish the return in form no.2B within the time specified by the Assessing Officer. These instructions are intended to give in brief information on how to complete the form. As such, they are not intended to give complete coverage of the relevant provisions of law relating to the items in the form. For further details, you may refer to the relevant provisions of law relating to the items in the return.

Steps for filling in the return

- Compute the income and deductions before putting the figures in the return form.
- Enter any amount of loss with a negative (-) sign as prefix to the amount.
- Fill in every item. You may write "NA" (for "Not Applicable") or "NIL" where necessary.
- You should fill in the required information in the format given in PART-III of the return for each of the assessment years relevant to the previous years falling within the block period.

Instructions for filling in

ACKNOWLEDGEMENT SHEET

Fill in the acknowledgement sheet after filling in the return. The information given in this sheet should tally with that in the return form. The figures in the table at sl. no. 12 should correspond to the figures for the respective assessment years in PART-II of the return. The acknowledgement sheet should be filled in duplicate. One copy will be returned to you duly acknowledged by the Department.

PART-I

GENERAL INFORMATION

1. **Date on which the last search warrant executed/requisition u/s 132A made.** The date on which the search

was concluded or, as the case may be, the date on which requisition u/s/ 132A was made should be shown. Warrant of authorisation is deemed to have been executed in the case of search on the conclusion of search as recorded in the last panchname drawn in relation to any person in whose case the warrant of authorisation has been issued. As regard to requisition u/s 132A of the IT Act, authorisation is deemed to have been executed on actual receipt of books of account or other document or assets by the authorised officer.

2. **PAN/GIR No.** Please mention your PAN No. if the same has been allotted. Pending allotment, you should mention the GIR No. already given to you if neither has been allotted and you are an old assessee you should write NOT ALLOTTED if you are a new assessee, write NEW. Please note that it has been made mandatory throughout the country for an existing income-tax, or carrying on any business or profession whose total sales/turnover/gross receipts exceeds Rs.5,00,000 during the financial year or a trustee required to file a return on behalf of a trust to file an application in Form No. 49A for allotment of 10 character Permanent Account Number under the new series if they have not applied/been allotted the same earlier Application Form (Form No. 49A) may be obtained from your Assessing Officer or concerned Public Relation Officer of the Income tax Department in the respective locations/cities.

3. **Ward/Circle/Special Range.** Indicate the ward circle or special range in which you are required to furnish the return. This may be different from the ward, circle or special range where you were furnishing the returns of income before the search/requisition.

4. **Block period.** The date on which the block period started and the date on which the block period ended are to be shown. The starting date of the block period is the date on which the earliest previous year falling within the block period started. The end of the block period is the date of commencement of search or, as the case may be, the date of requisition.

5. **Status.** If you are furnishing this return in your individual capacity or on behalf of an individual, write your name or as the case may be, the name of the individual, in the order indicated. Otherwise, write the name of the taxable entity as is usually written.

7. **Date of birth/incorporation/formation.** Write the date of birth in case of an individual, date of incorporation in the case of a company or date of constitution in the case of any other taxable entity.

8. **Sex.** Write "M" for male or "F" for female. Otherwise, write "NA".

12. **Details of assets.** Details of the seizure of assets belonging to you are to be given. If the space given in the form is not sufficient, use a separate sheet, and write the total amounts in the return form.

PART-II COMPUTATION OF TOTAL UNDISCLOSED INCOME

In this part, the total income and losses of each of the assessment years relevant to the previous years covered by the block period are to be shown. The first row relates to the earliest previous year covered by the block period. The last row relates to the previous year in which the search took place or requisition was made.

Returned/assessed total income. In columns (C) and (D), the figures for total income and losses, if any, from the returns of income are to be shown. Wherever assessment has been made, the assessed figures are to be given. The figures in each row should tally with the figures of the last two rows of the table relating to the corresponding assessment year in PART-III.

Total income including undisclosed income. The total income including undisclosed income computed u/s 158BB is to be shown in columns (A) and (B). You may like to declare, on the basis of materials found during the search or in the requisition, higher income here than you have declared in your return earlier in this column.

Losses and depreciation allowance. The total income in column (A) is to be computed after taking into account only that much of brought forward loss and unabsorbed depreciation for set off as has been allowed in the returned/assessed total income in column (C). The amount of brought forward loss remaining unadjusted after computing the total income in column (A) is not to be shown in column (B). Only the current year's loss remaining unadjusted after computation of total income is to be shown in column (B) for that year.

PART-III TOTAL INCOME AND LOSS OF THE ASSESSMENT YEARS RELATING TO THE BLOCK PERIOD

You should furnish information on a separate sheet for each of the assessment years relevant to the previous years falling within the block period in the format given in this part.

Assessment year. Information in the prescribed manner is to be furnished for each assessment year and the assessment year is to be indicated at the top line.

Previous year. The previous year relevant to the assessment year is to be indicated. For the period prior to Assessment Year 1989-90, mention the previous year irrespective of the period covered by the same. For Assessment Year 1989-90 and subsequent years, the previous year means the Financial Year immediately preceding the assessment year.

Computation of total income and loss. In column 3 of the table under this heading, the details of total income on the basis of return filed, or as the case may be, the assessment if completed, are to be given in column 2, the details of total income including the undisclosed income of the previous year relevant to the assessment year are to be given. For the previous year which has not ended or for which the date of filing of the return u/s 139(1) has not expired and the assessee is in a position to prove the satisfaction of the Assessing Officer that such income or the transactions resulting in such income have been recorded in the books of accounts and documents maintained in the normal course, such income is to be indicated against that previous year in column 3. However, under column 2, the entire income, whether so recorded or not, is to be shown. For any year, if the return has not been furnished for the reason that the taxable income was below the minimum amount chargeable to tax, the details of such total income are to be mentioned in column 3 while mentioning the entire income including the undisclosed income, if any, in column 2. The total income is to be computed in column 2, without giving effect to set-off of brought forward losses under Chapter VI or unabsorbed depreciation u/s 32(2) in excess of whatever has been allowed for determining the total income returned/assessed [column (3)].

PART-IV STATEMENT OF TAX PAID

Indicate the amount of the tax payable @ 60% on the undisclosed income in PART-II. Also give details of the amount of tax paid and the balance amount payable. Attach challans for the tax paid on undisclosed income.

PART-V LIST OF DOCUMENTS/STATEMENTS ATTACHED

Give particulars of documents/statements attached to the return.

VERIFICATION

Fill in the required information in the verification. Strike out whatever is not applicable. Attach power of attorney along with the return if you are making this return as an authorised representative.

To be filled in by the assesses in duplicate in BLOCK LETTERS

ACKNOWLEDGEMENT

ITS 2B
Return Form No.2B

Fill in the acknowledgement sheet after filling in the return. Please fill in every item. You may write "NA" (Not Applicable) or "NIL" where necessary. The information given in this sheet should tally with that in the return.

1. Date on which the last search warrant was executed/requisition u/s 132A made											
2. PAN No./GIR No. ¹						3. Ward/Circle/Special Range ¹					
4. Block period: from						to			5. Status		
6. Name (³ last name, first name and middle name)											
7. Date of Birth/Incorporation/formation						8. Sex ³ (Male-M, Female-F)					
9. Residential Address ³											
10. Office Address						P I N			Telephone		
11. Father's Name (last name, first name and middle name)						P I N			Telephone		

12. Details of Total income and loss of the previous years comprised in the block period [See Part II of return]											
Previous year (chronologically)	Assessment year					Including undisclosed income		Returned/Assessed			
						Total income (Rs)	Losses(Rs)	Total income (Rs)	Losses (Rs)		
1st (earliest)											
2nd											
3rd											
4th											
5th											
6th											
7th											
8th											
9th											
10th											
11th (latest)											

13. Total undisclosed income of the block period							Rs.				
14. Tax on undisclosed income		Rs.		15. Surcharge		Rs.		16. Tax Payable (15 + 16)		Rs.	
17. Tax paid on undisclosed income (Attach Challan)				Date of Payment			Amount		Rs.		

To be filled in by the receiving official				Assessee's signature							
Receipt No.		Date									
Name											
Designation											
Signature				Date:							
Assessing Officer Code											
STAMP											

1,2 & 3 - See footnotes in the return form

Receipt No.....

Date.....

FORM NO. 2B

RETURN OF INCOME FOR BLOCK ASSESSMENT

[See sub-rule (1A) of rule 12 of Income-tax Rules, 1962]

PART I

GENERAL INFORMATION

1. Date on which the last search warrant was executed/requisition u/s 132A made											
2. PAN No./GIR No. ¹						3. Ward/Circle/Special Range ¹					
4. Block period: from						to			5. Status		
6. Name (³ last name, first name and middle name)											
7. Date of Birth/Incorporation/formation						8. Sex ³ (Male-M, Female-F)					
9. Residential Address ³											
10. Office Address											
						PIN			Telephone		
						PIN			Telephone		
11. Father's Name (last name, first name and middle name)											
12. Furnish details along with value (in rupees) as on date of search of seizure/requisition (premises-wise). If the space given below is not sufficient, use separate sheet.											
						<u>Found</u>			<u>Seized</u>		
(a) Cash											
(b) Jewellery											
(c) Other valuables											
13. Addresses of the places where business is conducted including those of branches, godowns etc.											
14. Details of 'Bank accounts.											
<u>Name of the Bank</u>				<u>Address of the Branch</u>				<u>Account Number</u>			
* Please tick (Ö) the bank account where you would like the amount of refund to be credited											
15. Details of credit Card.											
<u>Credit Card Number</u>						<u>Issued by</u>					

1. Strike out whichever is not applicable.

2. Status:

(Select the appropriate code number:

- (a) Individual 01
- (b) Hindu undivided family (other than that mentioned below) 02
- (c) Hindu undivided family having any member with total income of the previous year exceeding the maximum amount not chargeable to tax 03

- (d) Unregistered firm(URF) 04
- (e) Registered firm/firm other than the one engaged in profession 05
- (f) Registered firm/firm engaged in profession 06
- (g) Association of persons(AOP) 07
- (h) Association of persons (Trusts) 08
- (i) Body of individuals(BOI) 09
- (j) Artificial juridical person 10
- (k) Co-operative Society 11

- (l) A domestic company in which the public are substantially interested 12
- (m) A domestic company which is not a company in which the public are substantially interested 13
- (n) A company other than a domestic company 15
- (o) Local authority 16

3. In the case of individual only.

PART II

COMPUTATION OF TOTAL UNDISCLOSED INCOME

Previous Year (chronologically)	Assessment year	Total income including undisclosed income computed u/s158B ⁴			Returned/Assessed as on the date of search/requisition ⁵		
		Total income (Rs)	Losses ⁷		Total income (Rs)	Losses ⁷	
			Source	Amount (Rs)		Source	Amount (Rs)
1st (earliest)							
2nd							
3rd							
4th							
5th							
6th							
7th							
8th							
9th							
10th							
11 th (latest)							
TOTAL		(A)	(B)		(C)	(D)	

Total undisclosed income for the block period = [(A) – (C)] + [(D) - (B)] = Rs.....

4. Compute the total income without giving effect to set-off of brought forward losses under Chapter VI or unabsorbed depreciation under section 32(2) in excess of whatever has been allowed for determining the total income returned/assessed.
5. Give the details in respect of the previous year on the basis of assessment order if the assessment/ prima facie adjustment has been completed. Else, give the details on the basis of return of income filed. For the previous year which has not ended or for which the date of filing of the return under section 139(1) has not expired and you are in a position to prove to the satisfaction of the Assessing Officer that such income or the transactions relating to such income have been recorded in the books of account and documents maintained in the normal course, such income is to be indicated against that previous year. For any year, if the return has not been furnished for the reason that the taxable income was not above the maximum amount not chargeable to tax, the total income is to be mentioned against that previous year.
6. Losses of the year remaining after set-off under Chapter VI.

PART III

(Fill in separate sheet for each of the assessment years relevant to the previous years falling within the block period)

TOTAL INCOME AND LOSS OF THE ASSESSMENT YEAR

1. Previous year
2. Residential status⁷
3. Whether a return of income was furnished before the search/requisition Yes/No¹
4. If a return was filed:—
 - (i) Date of filing the return
 - (ii) Ward/circle/special range⁹ where the return was filed
 - (iii) Returned total income
 - (iv) Brought forward loss/unabsorbed depreciation, if any, shown adjusted in the return :

Under section:	Amount:
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 - (iv) Amount of loss/depreciation remaining unadjusted after computation of total income :

Under section:	Amount:
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 - (v) Date of assessment
 - (vii) Assessed total income

COMPUTATION OF TOTAL INCOME AND LOSS

Head of Income	Total income including un-disclosed income computed under section 158BB ¹⁰	Returned/assessed as on the date of search/requisition ¹¹
(1)	(2)	(3)
SALARIES		
INTEREST ON SECURITIES (If applicable)		
INCOME FROM HOUSE PROPERTY		
PROFITS AND GAINS OF BUSINESS OR PROFESSION		
CAPITAL GAINS: Short term Long term		
INCOME FROM OTHER SOURCES		
GROSS TOTAL INCOME		
LESS: DEDUCTION UNDER CHAPTER VI-A		
Undersection		
Undersection		
Undersection		
TOTAL INCOME		
CURRENT YEAR'S LOSS REMAINING UNADJUSTED AFTER COMPUTATION OF TOTAL INCOME	<u>Source</u> <u>Amount</u>	<u>Source</u> <u>Amount</u>

If there is any difference between the figures of column (2) and that of column (3) for any row, please explain how it arose.

7. Residential status: Resident/non-resident/resident but not ordinarily resident

PART IV

STATEMENT OF TAX PAID

1. Tax payable on undisclosed income of the block period Rs. _____
2. Tax paid on undisclosed income before filing the return (attach challan)
Date of payment _____ Rs. _____
3. Balance amount payable Rs. _____

PART V

LIST OF DOCUMENTS/STATEMENTS ATTACHED

Sl.No.	Nature of document/statement	Sl. No.	Nature of document/statement

Verification

I, _____ (name in full and block letters) ¹son/daughter of _____ (name of father) solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures and statements accompanying it is correct and complete and that the amount of total income including the undisclosed income and other particulars shown therein are truly stated and relate to the previous years falling within the block period from _____ to _____.

⁸ I further solemnly declare that during the said previous years—

- (a) no other income accrued or arose to or was received by me from any asset held in my name or in the name of any other person;
- (b) there is no other income, including income of any other person, in respect of which I am chargeable to tax under the Income-tax Act, 1961.

⁹ I further solemnly declare that during the said previous years—

- (a) no other income accrued or arose to or was received by ¹⁵ the person for and on whose behalf this return is furnished/the person in respect of whose total income I am assessable from any asset held in ¹⁵ the name of the person for and on whose behalf this return is furnished/the name of the person in respect of whose total income I am assessable, or in the name of any other person;
- (b) there is no other income including income of any other person in respect of which the said person is chargeable to tax under the Income-tax Act, 1961.

⁹ I further declare that I am making this return in my capacity as ¹⁰ _____ and I am competent to make this return and verify it.

Place _____

Date _____

¹¹(Name and signature)

9. Strike out this declaration if you are not making this return on your own behalf.

10. Write authorised person/guardian/Karta of HUF/member of HUF/Managing Director/Director/Principal/Officer/Managing Partner/Partner/Chief Executive Officer as per section 140. Attach power of attorney if you are making this return as an authorised representative.

11. Before signing the declaration, the signatory should satisfy himself that this return and the accompanying annexures and statements are correct and complete in all respects. Any person making a false statement in the return or the accompanying annexures or statements shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.