

Income Tax Department

**Income Tax Return Statistics**  
**Assessment Year 2015-16**

Version 1.0

December 2017

## Document Version Control

<b><i>Version</i></b>	<b><i>Month</i></b>	<b><i>Remarks</i></b>
1.0	Dec 2017	The statistics were generated from e-filed returns (digitally signed or where ITRV has been received or returns e-verified) and paper returns captured in system up to 30 <sup>th</sup> September 2017.

## Table of Contents

<b>Overview .....</b>	<b>5</b>
<b>Objective .....</b>	<b>5</b>
<b>Methodology Adopted .....</b>	<b>5</b>
<b>Consistency Rules .....</b>	<b>5</b>
<b>Status wise distribution of returns and key values .....</b>	<b>6</b>
<b>Limitations .....</b>	<b>7</b>
<b>Disclaimer .....</b>	<b>7</b>
<b>1. Income Tax Returns - All Taxpayers.....</b>	<b>8</b>
1.1 All Taxpayers – Gross Total Income (AY 2015-16).....	9
1.2 All Taxpayers - Range of Salary Income (AY 2015-16).....	10
1.3 All Taxpayers - Range of House Property Income (AY 2015-16).....	11
1.4 All Taxpayers - Range of Business Income (AY 2015-16).....	12
1.5 All Taxpayers - Range of Long Term Capital Gains (AY 2015-16) .....	13
1.6 All Taxpayers - Range of Short Term Capital Gains (AY 2015-16).....	14
1.7 All Taxpayers - Range of Other Sources Income (AY 2015-16).....	15
1.8 All Taxpayers - Range of Interest Income (AY 2015-16) .....	16
1.9 All Taxpayers- Range of Total Loss Set off (AY 2015-16) .....	17
1.10 All Taxpayers - Range of Returned Income (AY 2015-16).....	18
1.11 All Taxpayers - Range of Tax Payable (AY 2015-16) .....	19
<b>2. Income Tax Returns – Individuals.....</b>	<b>20</b>
2.1 Individual– Gross Total Income (AY 2015-16).....	21
2.2 Individual- Range of Salary Income (AY 2015-16).....	22
2.3 Individual- Range of House Property Income (AY 2015-16) .....	23
2.4 Individual- Range of Business Income (AY 2015-16) .....	24
2.5 Individual- Range of Long Term Capital Gains (AY 2015-16).....	25
2.6 Individual- Range of Short Term Capital Gains (AY 2015-16) .....	26
2.7 Individual- Range of Other Sources Income (AY 2015-16) .....	27
2.8 Individual- Range of Interest Income (AY 2015-16).....	28
2.9 Individual- Range of Total Loss Set off (AY 2015-16).....	29
2.10 Individual- Range of Returned Income (AY 2015-16) .....	30
2.11 Individual- Range of Tax Payable (AY 2015-16).....	31
<b>3. Income Tax Returns - HUF .....</b>	<b>32</b>
3.1 HUF– Gross Total Income (AY 2015-16) .....	33

3.2	HUF- Range of House Property Income (AY 2015-16)	34
3.3	HUF- Range of Business Income (AY 2015-16)	35
3.4	HUF- Range of Long Term Capital Gains (AY 2015-16)	36
3.5	HUF- Range of Short Term Capital Gains (AY 2015-16)	37
3.6	HUF- Range of Other Sources Income (AY 2015-16)	38
3.7	HUF- Range of Interest Income (AY 2015-16)	39
3.8	HUF- Range of Total Loss Set off (AY 2015-16)	40
3.9	HUF- Range of Returned Income (AY 2015-16)	41
3.10	HUF- Range of Tax Payable (AY 2015-16)	42
4.	Income Tax Returns - Firms	43
4.1	Firm – Gross Total Income (AY 2015-16)	44
4.2	Firm- Range of House Property Income (AY 2015-16)	45
4.3	Firm- Range of Business Income (AY 2015-16)	46
4.4	Firm- Range of Long Term Capital Gains (AY 2015-16)	47
4.5	Firm- Range of Short Term Capital Gains (AY 2015-16)	48
4.6	Firm- Range of Other Sources Income (AY 2015-16)	49
4.7	Firm- Range of Interest Income (AY 2015-16)	50
4.8	Firm- Range of Total Loss Set off (AY 2015-16)	51
4.9	Firm- Range of Returned Income (AY 2015-16)	52
4.10	Firm- Range of Tax Payable (AY 2015-16)	53
5.	Income Tax Returns - AOP/BOI	54
5.1	AOP/BOI – Gross Total Income (AY 2015-16)	55
5.2	AOP/BOI- Range of House Property Income (AY 2015-16)	56
5.3	AOP/BOI- Range of Business Income (AY 2015-16)	57
5.4	AOP/BOI- Range of Long Term Capital Gains (AY 2015-16)	58
5.5	AOP/BOI- Range of Short Term Capital Gains (AY 2015-16)	59
5.6	AOP/BOI- Range of Other Sources Income (AY 2015-16)	60
5.7	AOP/BOI- Range of Interest Income (AY 2015-16)	61
5.8	AOP/BOI- Range of Total Loss Set off (AY 2015-16)	62
5.9	AOP/BOI- Range of Returned Income (AY 2015-16)	63
5.10	AOP/BOI- Range of Tax Payable (AY 2015-16)	64
6.	Income Tax Returns - Company	65
6.1	Company – Gross Total Income (AY 2015-16)	66
6.2	Company- Range of House Property Income (AY 2015-16)	67

6.3	Company- Range of Business Income (AY 2015-16).....	68
6.4	Company- Range of Long Term Capital Gains (AY 2015-16) .....	69
6.5	Company- Range of Short Term Capital Gains (AY 2015-16).....	70
6.6	Company- Range of Other Sources Income (AY 2015-16).....	71
6.7	Company- Range of Interest Income (AY 2015-16).....	72
6.8	Company- Range of Total Loss Set off (AY 2015-16).....	73
6.9	Company- Range of Returned Income (AY 2015-16).....	74
6.10	Company- Range of Tax Payable (AY 2015-16) .....	75
7.	Type of Business .....	76
7.1	Type of Business –Corporate and Non- corporate Taxpayers (AY 2015-16)	77

## Overview

### Objective

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

### Methodology Adopted

The methodology adopted is as under:

- i. The template for statistics was prepared on the basis of previous statistics published by the Department and assessment of information available in various databases of the Income Tax Department.
- ii. The statistics have been generated from e-filed returns (digitally signed or where ITRV has been received or returns e-verified) and paper returns captured in system.
- iii. In cases where more than one return is submitted, the values in the latest return have been considered.
- iv. Consistency Rules were defined (given below) to eliminate returns with inconsistent data. 4,37,27,875 returns were checked against consistency rules and 4,35,99,192 returns meeting the consistency rules were used for statistical analysis
- v. Certain statistics have been mentioned in lakh (100 thousand) and crore (10 million).
- vi. Various terms used in the statistics have been defined below respective tables.

### Consistency Rules

- i. Rule 1: Total Capital Gains in Part B TI = STCG (including negative) + LTCG (zero and positive only)
- ii. Rule 2: Income from Other Sources (Part B TI)  $\geq$  Gross Interest Income (Schedule OS)  
This consistency rule is specific to Gross Interest Income related statistics.
- iii. Rule 3: Salary income is shown by Individual category of assesses.
- iv. Rule 4: Gross Total Income (GTI)  $\geq 0$
- v. Rule 5: Gross Total Income (GTI) = salary + income from house property + non-negative total income (or calculated) from business/profession + non-negative total capital gain + non-negative income from other sources - (brought forward loss setoff + current year loss setoff)
- vi. Rule 6 : Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA – Deduction u/s 10A or 10AA (wherever applicable)
- vii. Rule 7: Aggregate Tax Liability  $\geq 0$
- viii. Rule 8: Aggregate Tax Liability  $\leq$  Higher of Return Income & Deemed Total Income under section 115JC/115JB

## Status wise distribution of returns and key values

The status wise distribution of 4,35,99,192 returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	4,07,39,799
HUF	9,98,878
Firm	9,80,732
AOP/BOI	11,697
Companies	7,19,796
Others	1,48,290
<b>Total</b>	<b>4,35,99,192</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	11,67,746	-	-	-	-	-	11,67,746
House Property Income	27,221	3,469	2,858	55	11,227	744	45,574
Business Income	6,66,717	16,575	70,242	251	9,94,466	27,948	17,76,199
Long Term Capital Gains	37,269	1,597	2,675	837	41,735	734	84,847
Short Term Capital Gains	15,993	922	1,436	11,061	35,491	8,444	73,347
Other Sources Income	2,34,523	16,486	3,243	1,615	1,10,686	4,016	3,70,568
Total (Addition of above)	21,49,469	39,049	80,454	13,819	11,93,605	41,886	35,18,281
Total Loss Setoff	21,505	432	3,546	3,990	1,21,840	4,953	1,56,266
Gross Total Income	21,27,964	38,617	76,908	9,829	10,71,765	36,932	33,62,015
Return Income	18,55,468	35,309	72,713	9,822	9,42,276	29,440	29,45,028
Aggregate Tax Liability	1,88,029	3,064	24,178	1,622	3,23,829	8,557	5,49,279

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

## Limitations

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

## Disclaimer

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



## **1. Income Tax Returns - All Taxpayers**

## 1.1 All Taxpayers – Gross Total Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	7,99,506	-	-
>0 and <=1,50,000	29,54,340	22,140	0.75
>150,000 and <= 2,00,000	16,95,585	30,227	1.78
>2,00,000 and <=2,50,000	46,48,296	1,07,333	2.31
>2,50,000 and <= 3,50,000	1,36,54,424	3,97,135	2.91
>3,50,000 and <= 4,00,000	33,83,664	1,26,443	3.74
>4,00,000 and <= 4,50,000	28,24,599	1,19,532	4.23
>4,50,000 and <= 5,00,000	20,72,519	98,302	4.74
>5,00,000 and <= 5,50,000	17,27,908	90,518	5.24
>5,50,000 and <= 9,50,000	63,08,057	4,40,605	6.98
>9,50,000 and <= 10,00,000	3,15,409	30,736	9.74
>10,00,000 and <=15,00,000	15,87,678	1,90,780	12.02
>15,00,000 and <= 20,00,000	6,28,169	1,07,903	17.18
>20,00,000 and <= 25,00,000	3,05,646	67,962	22.24
>25,00,000 and <= 50,00,000	4,33,197	1,46,103	33.73
>50,00,000 and <= 1,00,00,000	1,51,862	1,04,952	69.11
>1,00,00,000 and <=5,00,00,000	88,923	1,72,525	194.02
>5,00,00,000 and <=10,00,00,000	9,319	64,742	694.73
>10,00,00,000 and <=25,00,00,000	5,743	88,332	1,538.08
>25,00,00,000 and <=50,00,00,000	2,021	70,325	3,479.71
>50,00,00,000 and <=100,00,00,000	1,111	77,210	6,949.59
>100,00,00,000 and <=500,00,00,000	943	1,89,750	20,121.95
>500,00,00,000	273	6,18,459	2,26,541.76
<b>Total</b>	<b>4,35,99,192</b>	<b>33,62,014</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 1.64 crore taxpayers paid taxes but did not file valid/ verified return for AY 2015-16.

## 1.2 All Taxpayers - Range of Salary Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	2,46,66,672	-	-
>0 and <=1,50,000	16,93,676	15,875	0.94
>150,000 and <= 2,00,000	10,16,408	18,096	1.78
>2,00,000 and <=2,50,000	12,98,549	29,546	2.28
>2,50,000 and <= 3,50,000	27,99,747	84,288	3.01
>3,50,000 and <= 4,00,000	15,51,408	58,175	3.75
>4,00,000 and <= 4,50,000	14,18,700	60,121	4.24
>4,50,000 and <= 5,00,000	12,00,550	57,021	4.75
>5,00,000 and <= 5,50,000	11,28,500	59,223	5.25
>5,50,000 and <= 9,50,000	45,35,579	3,16,887	6.99
>9,50,000 and <= 10,00,000	2,19,194	21,354	9.74
>10,00,000 and <=15,00,000	10,63,212	1,27,980	12.04
>15,00,000 and <= 20,00,000	4,53,745	77,990	17.19
>20,00,000 and <= 25,00,000	2,06,024	45,809	22.23
>25,00,000 and <= 50,00,000	2,51,386	83,570	33.24
>50,00,000 and <= 1,00,00,000	65,275	44,278	67.83
>1,00,00,000 and <=5,00,00,000	28,919	51,219	177.11
>5,00,00,000 and <=10,00,00,000	1,228	8,178	665.96
>10,00,00,000 and <=25,00,00,000	346	4,851	1,402.02
>25,00,00,000 and <=50,00,00,000	58	1,919	3,308.62
>50,00,00,000 and <=100,00,00,000	11	732	6,654.55
>100,00,00,000 and <=500,00,00,000	5	632	12,640.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,35,99,192</b>	<b>11,67,744</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

### 1.3 All Taxpayers - Range of House Property Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	28,16,221	-26,820	-0.95
= 0	3,79,28,568	-	-
>0 and <=1,50,000	18,05,153	12,315	0.68
>150,000 and <= 2,00,000	2,68,940	4,640	1.73
>2,00,000 and <=2,50,000	1,89,073	4,204	2.22
>2,50,000 and <= 3,50,000	2,31,006	6,750	2.92
>3,50,000 and <= 4,00,000	59,827	2,237	3.74
>4,00,000 and <= 4,50,000	48,635	2,058	4.23
>4,50,000 and <= 5,00,000	34,831	1,650	4.74
>5,00,000 and <= 5,50,000	29,828	1,561	5.23
>5,50,000 and <= 9,50,000	1,01,914	7,067	6.93
>9,50,000 and <= 10,00,000	5,040	491	9.74
>10,00,000 and <=15,00,000	31,839	3,861	12.13
>15,00,000 and <= 20,00,000	14,767	2,548	17.25
>20,00,000 and <= 25,00,000	8,482	1,889	22.27
>25,00,000 and <= 50,00,000	15,259	5,248	34.39
>50,00,000 and <= 1,00,00,000	6,203	4,260	68.68
>1,00,00,000 and <=5,00,00,000	3,250	5,982	184.06
>5,00,00,000 and <=10,00,00,000	220	1,526	693.64
>10,00,00,000 and <=25,00,00,000	94	1,278	1,359.57
>25,00,00,000 and <=50,00,00,000	29	1,043	3,596.55
>50,00,00,000 and <=100,00,00,000	8	558	6,975.00
>100,00,00,000 and <=500,00,00,000	4	726	18,150.00
>500,00,00,000	1	503	50,300.00
<b>Total</b>	<b>4,35,99,192</b>	<b>45,575</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-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward to future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

## 1.4 All Taxpayers - Range of Business Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,25,25,985	-	-
>0 and <=1,50,000	33,68,581	25,988	0.77
>150,000 and <= 2,00,000	15,98,438	28,360	1.77
>2,00,000 and <=2,50,000	33,91,631	78,004	2.30
>2,50,000 and <= 3,50,000	77,40,464	2,22,429	2.87
>3,50,000 and <= 4,00,000	12,52,462	46,621	3.72
>4,00,000 and <= 4,50,000	8,49,257	35,840	4.22
>4,50,000 and <= 5,00,000	5,59,761	26,535	4.74
>5,00,000 and <= 5,50,000	3,91,537	20,462	5.23
>5,50,000 and <= 9,50,000	11,71,441	81,321	6.94
>9,50,000 and <= 10,00,000	60,772	5,927	9.75
>10,00,000 and <=15,00,000	2,91,715	35,127	12.04
>15,00,000 and <= 20,00,000	1,14,114	19,621	17.19
>20,00,000 and <= 25,00,000	61,549	13,722	22.29
>25,00,000 and <= 50,00,000	1,10,605	38,157	34.50
>50,00,000 and <= 1,00,00,000	56,064	39,279	70.06
>1,00,00,000 and <=5,00,00,000	40,834	84,381	206.64
>5,00,00,000 and <=10,00,00,000	6,185	43,216	698.72
>10,00,00,000 and <=25,00,00,000	4,211	65,129	1,546.64
>25,00,00,000 and <=50,00,00,000	1,630	57,032	3,498.90
>50,00,00,000 and <=100,00,00,000	904	62,742	6,940.49
>100,00,00,000 and <=500,00,00,000	801	1,63,430	20,403.25
>500,00,00,000	251	5,82,876	2,32,221.51
<b>Total</b>	<b>4,35,99,192</b>	<b>17,76,199</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 2015-16)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	4,33,37,632	-	-
>0 and <=1,50,000	1,07,909	579	0.54
>150,000 and <= 2,00,000	17,611	307	1.74
>2,00,000 and <=2,50,000	15,544	350	2.25
>2,50,000 and <= 3,50,000	20,935	616	2.94
>3,50,000 and <= 4,00,000	6,620	248	3.75
>4,00,000 and <= 4,50,000	5,464	232	4.25
>4,50,000 and <= 5,00,000	5,036	239	4.75
>5,00,000 and <= 5,50,000	4,068	213	5.24
>5,50,000 and <= 9,50,000	21,359	1,552	7.27
>9,50,000 and <= 10,00,000	1,894	185	9.77
>10,00,000 and <=15,00,000	13,202	1,619	12.26
>15,00,000 and <= 20,00,000	8,303	1,438	17.32
>20,00,000 and <= 25,00,000	5,435	1,217	22.39
>25,00,000 and <= 50,00,000	12,776	4,502	35.24
>50,00,000 and <= 1,00,00,000	7,527	5,254	69.80
>1,00,00,000 and <=5,00,00,000	6,316	12,900	204.24
>5,00,00,000 and <=10,00,00,000	810	5,652	697.78
>10,00,00,000 and <=25,00,00,000	458	7,046	1,538.43
>25,00,00,000 and <=50,00,00,000	156	5,369	3,441.67
>50,00,00,000 and <=100,00,00,000	69	4,864	7,049.28
>100,00,00,000 and <=500,00,00,000	53	11,399	21,507.55
>500,00,00,000	15	19,069	1,27,126.67
<b>Total</b>	<b>4,35,99,192</b>	<b>84,850</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 2015-16)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	4,28,65,252	-	-
>0 and <=1,50,000	5,51,573	1,899	0.34
>150,000 and <= 2,00,000	32,892	573	1.74
>2,00,000 and <=2,50,000	24,784	555	2.24
>2,50,000 and <= 3,50,000	31,645	933	2.95
>3,50,000 and <= 4,00,000	10,350	388	3.75
>4,00,000 and <= 4,50,000	8,079	343	4.25
>4,50,000 and <= 5,00,000	6,909	328	4.75
>5,00,000 and <= 5,50,000	5,613	294	5.24
>5,50,000 and <= 9,50,000	24,578	1,761	7.16
>9,50,000 and <= 10,00,000	1,858	181	9.74
>10,00,000 and <=15,00,000	11,103	1,353	12.19
>15,00,000 and <= 20,00,000	5,619	971	17.28
>20,00,000 and <= 25,00,000	3,508	783	22.32
>25,00,000 and <= 50,00,000	7,011	2,434	34.72
>50,00,000 and <= 1,00,00,000	3,544	2,453	69.22
>1,00,00,000 and <=5,00,00,000	3,335	7,013	210.28
>5,00,00,000 and <=10,00,00,000	586	4,083	696.76
>10,00,00,000 and <=25,00,00,000	508	7,861	1,547.44
>25,00,00,000 and <=50,00,00,000	245	8,628	3,521.63
>50,00,00,000 and <=100,00,00,000	109	7,454	6,838.53
>100,00,00,000 and	85	16,592	19,520.00
>500,00,00,000	6	6,467	1,07,783.33
<b>Total</b>	<b>4,35,99,192</b>	<b>73,347</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 2015-16)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,08,19,495	-	-
>0 and <=1,50,000	1,75,40,386	56,767	0.32
>150,000 and <= 2,00,000	12,33,627	21,508	1.74
>2,00,000 and <=2,50,000	11,81,729	26,753	2.26
>2,50,000 and <= 3,50,000	14,63,180	42,137	2.88
>3,50,000 and <= 4,00,000	2,87,206	10,726	3.73
>4,00,000 and <= 4,50,000	2,08,813	8,840	4.23
>4,50,000 and <= 5,00,000	1,51,362	7,179	4.74
>5,00,000 and <= 5,50,000	1,13,127	5,921	5.23
>5,50,000 and <= 9,50,000	3,72,613	26,086	7.00
>9,50,000 and <= 10,00,000	20,510	1,999	9.75
>10,00,000 and <=15,00,000	1,00,725	12,059	11.97
>15,00,000 and <= 20,00,000	35,466	6,088	17.17
>20,00,000 and <= 25,00,000	17,875	3,976	22.24
>25,00,000 and <= 50,00,000	29,420	10,053	34.17
>50,00,000 and <= 1,00,00,000	12,391	8,517	68.74
>1,00,00,000 and <=5,00,00,000	8,517	17,003	199.64
>5,00,00,000 and <=10,00,00,000	1,216	8,477	697.12
>10,00,00,000 and <=25,00,00,000	893	13,745	1,539.19
>25,00,00,000 and <=50,00,00,000	316	10,952	3,465.82
>50,00,00,000 and <=100,00,00,000	170	12,107	7,121.76
>100,00,00,000 and <=500,00,00,000	128	26,627	20,802.34
>500,00,00,000	27	33,048	1,22,400.00
<b>Total</b>	<b>4,35,99,192</b>	<b>3,70,568</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 2015-16)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,45,09,451	-	-
>0 and <=1,50,000	76,70,072	19,862	0.26
>150,000 and <= 2,00,000	3,51,868	6,109	1.74
>2,00,000 and <=2,50,000	2,55,280	5,724	2.24
>2,50,000 and <= 3,50,000	2,98,115	8,748	2.93
>3,50,000 and <= 4,00,000	86,740	3,243	3.74
>4,00,000 and <= 4,50,000	65,417	2,773	4.24
>4,50,000 and <= 5,00,000	51,211	2,428	4.74
>5,00,000 and <= 5,50,000	40,501	2,123	5.24
>5,50,000 and <= 9,50,000	1,50,026	10,584	7.05
>9,50,000 and <= 10,00,000	9,033	880	9.74
>10,00,000 and <=15,00,000	49,397	5,951	12.05
>15,00,000 and <= 20,00,000	19,723	3,391	17.19
>20,00,000 and <= 25,00,000	10,425	2,323	22.28
>25,00,000 and <= 50,00,000	18,019	6,170	34.24
>50,00,000 and <= 1,00,00,000	7,689	5,282	68.70
>1,00,00,000 and <=5,00,00,000	5,004	9,815	196.14
>5,00,00,000 and <=10,00,00,000	605	4,166	688.60
>10,00,00,000 and <=25,00,00,000	383	5,840	1,524.80
>25,00,00,000 and <=50,00,00,000	134	4,588	3,423.88
>50,00,00,000 and <=100,00,00,000	51	3,675	7,205.88
>100,00,00,000 and	39	8,326	21,348.72
>500,00,00,000	9	8,530	94,777.78
<b>Total</b>	<b>4,35,99,192</b>	<b>1,30,531</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 returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab.

## 1.9 All Taxpayers- Range of Total Loss Set off (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	4,20,25,980	-	-
>0 and <=1,50,000	10,91,258	6,509	0.60
>150,000 and <= 2,00,000	2,65,234	4,946	1.86
>2,00,000 and <=2,50,000	36,409	813	2.23
>2,50,000 and <= 3,50,000	45,863	1,355	2.95
>3,50,000 and <= 4,00,000	15,486	579	3.74
>4,00,000 and <= 4,50,000	12,064	512	4.24
>4,50,000 and <= 5,00,000	9,588	455	4.75
>5,00,000 and <= 5,50,000	7,906	414	5.24
>5,50,000 and <= 9,50,000	32,738	2,336	7.14
>9,50,000 and <= 10,00,000	2,201	215	9.77
>10,00,000 and <=15,00,000	14,651	1,789	12.21
>15,00,000 and <= 20,00,000	7,831	1,356	17.32
>20,00,000 and <= 25,00,000	5,072	1,133	22.34
>25,00,000 and <= 50,00,000	11,086	3,881	35.01
>50,00,000 and <= 1,00,00,000	6,571	4,583	69.75
>1,00,00,000 and <=5,00,00,000	6,688	14,131	211.29
>5,00,00,000 and <=10,00,00,000	1,069	7,375	689.90
>10,00,00,000 and <=25,00,00,000	867	13,140	1,515.57
>25,00,00,000 and <=50,00,00,000	305	10,735	3,519.67
>50,00,00,000 and <=100,00,00,000	171	11,834	6,920.47
>100,00,00,000 and <=500,00,00,000	123	25,505	20,735.77
>500,00,00,000	31	42,666	1,37,632.26
<b>Total</b>	<b>4,35,99,192</b>	<b>1,56,262</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 2015-16)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	9,53,540	-	-
>0 and <=1,50,000	32,92,154	26,058	0.79
>150,000 and <= 2,00,000	23,41,113	41,832	1.79
>2,00,000 and <=2,50,000	68,89,261	1,59,089	2.31
>2,50,000 and <= 3,50,000	1,64,31,311	4,65,184	2.83
>3,50,000 and <= 4,00,000	23,59,046	88,073	3.73
>4,00,000 and <= 4,50,000	18,30,870	77,629	4.24
>4,50,000 and <= 5,00,000	16,70,253	79,497	4.76
>5,00,000 and <= 5,50,000	11,56,692	60,617	5.24
>5,50,000 and <= 9,50,000	39,02,959	2,73,397	7.00
>9,50,000 and <= 10,00,000	2,21,338	21,584	9.75
>10,00,000 and <=15,00,000	11,69,057	1,41,412	12.10
>15,00,000 and <= 20,00,000	5,00,303	86,000	17.19
>20,00,000 and <= 25,00,000	2,52,454	56,188	22.26
>25,00,000 and <= 50,00,000	3,80,869	1,29,173	33.92
>50,00,000 and <= 1,00,00,000	1,44,424	1,00,236	69.40
>1,00,00,000 and <=5,00,00,000	85,042	1,66,064	195.27
>5,00,00,000 and <=10,00,00,000	8,976	62,364	694.79
>10,00,00,000 and <=25,00,00,000	5,485	84,201	1,535.11
>25,00,00,000 and <=50,00,00,000	1,903	66,123	3,474.67
>50,00,00,000 and <=100,00,00,000	1,026	71,336	6,952.83
>100,00,00,000 and <=500,00,00,000	881	1,79,067	20,325.43
>500,00,00,000	235	5,09,903	2,16,980.00
<b>Total</b>	<b>4,35,99,192</b>	<b>29,45,027</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 2015-16)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,14,33,945	-	-
>0 and <=1,50,000	1,97,29,885	48,110	0.24
>150,000 and <= 2,00,000	4,66,308	8,086	1.73
>2,00,000 and <=2,50,000	3,38,026	7,566	2.24
>2,50,000 and <= 3,50,000	4,59,346	13,580	2.96
>3,50,000 and <= 4,00,000	1,55,453	5,815	3.74
>4,00,000 and <= 4,50,000	1,22,149	5,180	4.24
>4,50,000 and <= 5,00,000	99,042	4,697	4.74
>5,00,000 and <= 5,50,000	81,000	4,245	5.24
>5,50,000 and <= 9,50,000	3,29,990	23,530	7.13
>9,50,000 and <= 10,00,000	21,703	2,115	9.75
>10,00,000 and <=15,00,000	1,31,523	15,948	12.13
>15,00,000 and <= 20,00,000	63,115	10,894	17.26
>20,00,000 and <= 25,00,000	36,646	8,181	22.32
>25,00,000 and <= 50,00,000	66,038	22,919	34.71
>50,00,000 and <= 1,00,00,000	34,312	23,565	68.68
>1,00,00,000 and <=5,00,00,000	24,316	48,246	198.41
>5,00,00,000 and <=10,00,00,000	3,020	20,960	694.04
>10,00,00,000 and <=25,00,00,000	1,951	30,104	1,543.00
>25,00,00,000 and <=50,00,00,000	675	23,609	3,497.63
>50,00,00,000 and <=100,00,00,000	365	25,151	6,890.68
>100,00,00,000 and <=500,00,00,000	296	60,550	20,456.08
>500,00,00,000	88	1,36,229	1,54,805.68
<b>Total</b>	<b>4,35,99,192</b>	<b>5,49,280</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 2015-16)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	1,08,062	-	-
>0 and <=1,50,000	21,60,364	18,289	0.85
>150,000 and <= 2,00,000	15,61,078	27,860	1.78
>2,00,000 and <=2,50,000	43,69,446	1,00,866	2.31
>2,50,000 and <= 3,50,000	1,33,61,610	3,88,735	2.91
>3,50,000 and <= 4,00,000	33,11,801	1,23,751	3.74
>4,00,000 and <= 4,50,000	27,63,811	1,16,960	4.23
>4,50,000 and <= 5,00,000	20,22,386	95,917	4.74
>5,00,000 and <= 5,50,000	16,87,835	88,421	5.24
>5,50,000 and <= 9,50,000	61,40,397	4,28,653	6.98
>9,50,000 and <= 10,00,000	3,02,399	29,467	9.74
>10,00,000 and <=15,00,000	15,15,662	1,82,066	12.01
>15,00,000 and <= 20,00,000	5,93,658	1,01,939	17.17
>20,00,000 and <= 25,00,000	2,83,331	62,977	22.23
>25,00,000 and <= 50,00,000	3,81,228	1,27,824	33.53
>50,00,000 and <= 1,00,00,000	1,16,901	79,992	68.43
>1,00,00,000 and <=5,00,00,000	55,331	1,00,179	181.05
>5,00,00,000 and <=10,00,00,000	3,020	20,323	672.95
>10,00,00,000 and <=25,00,00,000	1,156	16,862	1,458.65
>25,00,00,000 and <=50,00,00,000	233	8,114	3,482.40
>50,00,00,000 and <=100,00,00,000	58	3,873	6,677.59
>100,00,00,000 and <=500,00,00,000	31	4,175	13,467.74
>500,00,00,000	1	721	72,100.00
<b>Total</b>	<b>4,07,39,799</b>	<b>21,27,964</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 2015-16)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	2,18,07,279	-	-
>0 and <=1,50,000	16,93,676	15,875	0.94
>150,000 and <= 2,00,000	10,16,408	18,096	1.78
>2,00,000 and <=2,50,000	12,98,549	29,546	2.28
>2,50,000 and <= 3,50,000	27,99,747	84,288	3.01
>3,50,000 and <= 4,00,000	15,51,408	58,175	3.75
>4,00,000 and <= 4,50,000	14,18,700	60,121	4.24
>4,50,000 and <= 5,00,000	12,00,550	57,021	4.75
>5,00,000 and <= 5,50,000	11,28,500	59,223	5.25
>5,50,000 and <= 9,50,000	45,35,579	3,16,887	6.99
>9,50,000 and <= 10,00,000	2,19,194	21,354	9.74
>10,00,000 and <=15,00,000	10,63,212	1,27,980	12.04
>15,00,000 and <= 20,00,000	4,53,745	77,990	17.19
>20,00,000 and <= 25,00,000	2,06,024	45,809	22.23
>25,00,000 and <= 50,00,000	2,51,386	83,570	33.24
>50,00,000 and <= 1,00,00,000	65,275	44,278	67.83
>1,00,00,000 and <=5,00,00,000	28,919	51,219	177.11
>5,00,00,000 and <=10,00,00,000	1,228	8,178	665.96
>10,00,00,000 and <=25,00,00,000	346	4,851	1,402.02
>25,00,00,000 and <=50,00,00,000	58	1,919	3,308.62
>50,00,00,000 and <=100,00,00,000	11	732	6,654.55
>100,00,00,000 and	5	632	12,640.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,07,39,799</b>	<b>11,67,744</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 2015-16)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	28,15,942	-26,817	-0.95
= 0	3,52,63,084	-	-
>0 and <=1,50,000	17,13,581	11,665	0.68
>150,000 and <= 2,00,000	2,51,935	4,346	1.73
>2,00,000 and <=2,50,000	1,75,030	3,891	2.22
>2,50,000 and <= 3,50,000	2,13,279	6,230	2.92
>3,50,000 and <= 4,00,000	54,467	2,036	3.74
>4,00,000 and <= 4,50,000	43,591	1,845	4.23
>4,50,000 and <= 5,00,000	31,163	1,476	4.74
>5,00,000 and <= 5,50,000	26,309	1,377	5.23
>5,50,000 and <= 9,50,000	88,017	6,099	6.93
>9,50,000 and <= 10,00,000	4,304	419	9.74
>10,00,000 and <=15,00,000	26,153	3,167	12.11
>15,00,000 and <= 20,00,000	11,588	1,998	17.24
>20,00,000 and <= 25,00,000	6,451	1,435	22.24
>25,00,000 and <= 50,00,000	10,292	3,503	34.04
>50,00,000 and <= 1,00,00,000	3,402	2,302	67.67
>1,00,00,000 and <=5,00,00,000	1,174	1,960	166.95
>5,00,00,000 and <=10,00,00,000	31	206	664.52
>10,00,00,000 and <=25,00,00,000	6	83	1,383.33
>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>4,07,39,799</b>	<b>27,221</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-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab



## 2.4 Individual- Range of Business Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,13,13,830	-	-
>0 and <=1,50,000	26,33,372	22,455	0.85
>150,000 and <= 2,00,000	14,81,322	26,303	1.78
>2,00,000 and <=2,50,000	32,24,663	74,174	2.30
>2,50,000 and <= 3,50,000	75,85,726	2,17,940	2.87
>3,50,000 and <= 4,00,000	12,09,352	45,006	3.72
>4,00,000 and <= 4,50,000	8,14,601	34,371	4.22
>4,50,000 and <= 5,00,000	5,29,046	25,073	4.74
>5,00,000 and <= 5,50,000	3,67,458	19,202	5.23
>5,50,000 and <= 9,50,000	10,62,864	73,522	6.92
>9,50,000 and <= 10,00,000	51,743	5,046	9.75
>10,00,000 and <=15,00,000	2,39,616	28,761	12.00
>15,00,000 and <= 20,00,000	85,083	14,598	17.16
>20,00,000 and <= 25,00,000	41,882	9,328	22.27
>25,00,000 and <= 50,00,000	63,879	21,706	33.98
>50,00,000 and <= 1,00,00,000	24,136	16,549	68.57
>1,00,00,000 and <=5,00,00,000	10,194	18,721	183.65
>5,00,00,000 and <=10,00,00,000	648	4,374	675.00
>10,00,00,000 and <=25,00,00,000	289	4,349	1,504.84
>25,00,00,000 and <=50,00,00,000	67	2,357	3,517.91
>50,00,00,000 and <=100,00,00,000	19	1,249	6,573.68
>100,00,00,000 and <=500,00,00,000	8	984	12,300.00
>500,00,00,000	1	649	64,900.00
<b>Total</b>	<b>4,07,39,799</b>	<b>6,66,717</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 2015-16)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	4,04,99,694	-	-
>0 and <=1,50,000	1,00,781	542	0.54
>150,000 and <= 2,00,000	16,505	288	1.74
>2,00,000 and <=2,50,000	14,511	327	2.25
>2,50,000 and <= 3,50,000	19,754	581	2.94
>3,50,000 and <= 4,00,000	6,207	232	3.74
>4,00,000 and <= 4,50,000	5,081	216	4.25
>4,50,000 and <= 5,00,000	4,702	224	4.76
>5,00,000 and <= 5,50,000	3,773	198	5.25
>5,50,000 and <= 9,50,000	19,770	1,436	7.26
>9,50,000 and <= 10,00,000	1,746	170	9.74
>10,00,000 and <=15,00,000	11,973	1,468	12.26
>15,00,000 and <= 20,00,000	7,539	1,306	17.32
>20,00,000 and <= 25,00,000	4,830	1,082	22.40
>25,00,000 and <= 50,00,000	11,133	3,922	35.23
>50,00,000 and <= 1,00,00,000	6,299	4,376	69.47
>1,00,00,000 and <=5,00,00,000	4,697	9,318	198.38
>5,00,00,000 and <=10,00,00,000	483	3,351	693.79
>10,00,00,000 and <=25,00,00,000	229	3,397	1,483.41
>25,00,00,000 and <=50,00,00,000	61	1,998	3,275.41
>50,00,00,000 and <=100,00,00,000	22	1,516	6,890.91
>100,00,00,000 and <=500,00,00,000	9	1,322	14,688.89
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,07,39,799</b>	<b>37,270</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 2015-16)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	4,00,81,912	-	-
>0 and <=1,50,000	5,04,717	1,727	0.34
>150,000 and <= 2,00,000	29,298	510	1.74
>2,00,000 and <=2,50,000	21,505	482	2.24
>2,50,000 and <= 3,50,000	27,822	821	2.95
>3,50,000 and <= 4,00,000	9,111	341	3.74
>4,00,000 and <= 4,50,000	7,092	301	4.24
>4,50,000 and <= 5,00,000	6,033	287	4.76
>5,00,000 and <= 5,50,000	4,902	257	5.24
>5,50,000 and <= 9,50,000	21,121	1,512	7.16
>9,50,000 and <= 10,00,000	1,572	153	9.73
>10,00,000 and <=15,00,000	9,133	1,110	12.15
>15,00,000 and <= 20,00,000	4,447	768	17.27
>20,00,000 and <= 25,00,000	2,636	588	22.31
>25,00,000 and <= 50,00,000	4,958	1,707	34.43
>50,00,000 and <= 1,00,00,000	2,111	1,439	68.17
>1,00,00,000 and <=5,00,00,000	1,283	2,387	186.05
>5,00,00,000 and <=10,00,00,000	100	674	674.00
>10,00,00,000 and <=25,00,00,000	37	522	1,410.81
>25,00,00,000 and <=50,00,00,000	6	238	3,966.67
>50,00,00,000 and <=100,00,00,000	3	170	5,666.67
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,07,39,799</b>	<b>15,994</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 2015-16)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,90,38,118	-	-
>0 and <=1,50,000	1,69,26,561	54,091	0.32
>150,000 and <= 2,00,000	11,47,121	19,993	1.74
>2,00,000 and <=2,50,000	10,72,085	24,247	2.26
>2,50,000 and <= 3,50,000	13,59,741	39,157	2.88
>3,50,000 and <= 4,00,000	2,61,269	9,755	3.73
>4,00,000 and <= 4,50,000	1,88,600	7,985	4.23
>4,50,000 and <= 5,00,000	1,35,237	6,412	4.74
>5,00,000 and <= 5,50,000	1,00,601	5,266	5.23
>5,50,000 and <= 9,50,000	3,26,891	22,859	6.99
>9,50,000 and <= 10,00,000	17,457	1,701	9.74
>10,00,000 and <=15,00,000	85,981	10,297	11.98
>15,00,000 and <= 20,00,000	30,067	5,159	17.16
>20,00,000 and <= 25,00,000	14,778	3,287	22.24
>25,00,000 and <= 50,00,000	22,807	7,737	33.92
>50,00,000 and <= 1,00,00,000	8,288	5,622	67.83
>1,00,00,000 and <=5,00,00,000	3,863	6,928	179.34
>5,00,00,000 and <=10,00,00,000	218	1,437	659.17
>10,00,00,000 and <=25,00,00,000	92	1,279	1,390.22
>25,00,00,000 and <=50,00,00,000	17	605	3,558.82
>50,00,00,000 and <=100,00,00,000	4	264	6,600.00
>100,00,00,000 and <=500,00,00,000	3	442	14,733.33
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,07,39,799</b>	<b>2,34,523</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 2015-16)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,24,26,168	-	-
>0 and <=1,50,000	71,61,736	17,829	0.25
>150,000 and <= 2,00,000	2,91,902	5,062	1.73
>2,00,000 and <=2,50,000	2,00,771	4,494	2.24
>2,50,000 and <= 3,50,000	2,43,740	7,163	2.94
>3,50,000 and <= 4,00,000	71,586	2,676	3.74
>4,00,000 and <= 4,50,000	54,196	2,297	4.24
>4,50,000 and <= 5,00,000	42,007	1,991	4.74
>5,00,000 and <= 5,50,000	33,565	1,759	5.24
>5,50,000 and <= 9,50,000	1,23,418	8,703	7.05
>9,50,000 and <= 10,00,000	7,271	709	9.75
>10,00,000 and <=15,00,000	40,074	4,827	12.05
>15,00,000 and <= 20,00,000	15,673	2,693	17.18
>20,00,000 and <= 25,00,000	8,019	1,786	22.27
>25,00,000 and <= 50,00,000	12,867	4,370	33.96
>50,00,000 and <= 1,00,00,000	4,655	3,157	67.82
>1,00,00,000 and <=5,00,00,000	2,001	3,557	177.76
>5,00,00,000 and <=10,00,00,000	102	670	656.86
>10,00,00,000 and <=25,00,00,000	41	569	1,387.80
>25,00,00,000 and <=50,00,00,000	7	257	3,671.43
>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>4,07,39,799</b>	<b>74,569</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 returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 2.9 Individual- Range of Total Loss Set off (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	3,93,77,726	-	-
>0 and <=1,50,000	9,74,474	6,049	0.62
>150,000 and <= 2,00,000	2,55,339	4,774	1.87
>2,00,000 and <=2,50,000	29,062	649	2.23
>2,50,000 and <= 3,50,000	35,190	1,038	2.95
>3,50,000 and <= 4,00,000	11,381	425	3.73
>4,00,000 and <= 4,50,000	8,572	364	4.25
>4,50,000 and <= 5,00,000	6,399	303	4.74
>5,00,000 and <= 5,50,000	5,107	268	5.25
>5,50,000 and <= 9,50,000	19,045	1,346	7.07
>9,50,000 and <= 10,00,000	1,037	101	9.74
>10,00,000 and <=15,00,000	6,605	803	12.16
>15,00,000 and <= 20,00,000	2,971	513	17.27
>20,00,000 and <= 25,00,000	1,706	380	22.27
>25,00,000 and <= 50,00,000	3,009	1,030	34.23
>50,00,000 and <= 1,00,00,000	1,285	873	67.94
>1,00,00,000 and <=5,00,00,000	809	1,532	189.37
>5,00,00,000 and <=10,00,00,000	52	340	653.85
>10,00,00,000 and <=25,00,00,000	24	356	1,483.33
>25,00,00,000 and <=50,00,00,000	4	132	3,300.00
>50,00,00,000 and <=100,00,00,000	1	54	5,400.00
>100,00,00,000 and <=500,00,00,000	1	175	17,500.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,07,39,799</b>	<b>21,505</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 2015-16)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,03,914	-	-
>0 and <=1,50,000	25,15,812	22,177	0.88
>150,000 and <= 2,00,000	21,98,606	39,320	1.79
>2,00,000 and <=2,50,000	65,68,515	1,51,623	2.31
>2,50,000 and <= 3,50,000	1,61,42,683	4,56,946	2.83
>3,50,000 and <= 4,00,000	23,02,187	85,946	3.73
>4,00,000 and <= 4,50,000	17,84,240	75,651	4.24
>4,50,000 and <= 5,00,000	16,23,066	77,246	4.76
>5,00,000 and <= 5,50,000	11,21,523	58,776	5.24
>5,50,000 and <= 9,50,000	37,62,807	2,63,348	7.00
>9,50,000 and <= 10,00,000	2,08,946	20,375	9.75
>10,00,000 and <=15,00,000	11,07,486	1,33,933	12.09
>15,00,000 and <= 20,00,000	4,68,514	80,499	17.18
>20,00,000 and <= 25,00,000	2,31,567	51,522	22.25
>25,00,000 and <= 50,00,000	3,31,615	1,11,833	33.72
>50,00,000 and <= 1,00,00,000	1,10,919	76,275	68.77
>1,00,00,000 and <=5,00,00,000	52,978	96,894	182.89
>5,00,00,000 and <=10,00,00,000	2,968	19,993	673.62
>10,00,00,000 and <=25,00,00,000	1,135	16,576	1,460.44
>25,00,00,000 and <=50,00,00,000	229	7,938	3,466.38
>50,00,00,000 and <=100,00,00,000	58	3,883	6,694.83
>100,00,00,000 and <=500,00,00,000	30	3,991	13,303.33
>500,00,00,000	1	721	72,100.00
<b>Total</b>	<b>4,07,39,799</b>	<b>18,55,466</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 2015-16)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,01,67,072	-	-
>0 and <=1,50,000	1,84,87,387	44,615	0.24
>150,000 and <= 2,00,000	4,16,657	7,226	1.73
>2,00,000 and <=2,50,000	3,03,491	6,794	2.24
>2,50,000 and <= 3,50,000	4,11,732	12,170	2.96
>3,50,000 and <= 4,00,000	1,38,861	5,194	3.74
>4,00,000 and <= 4,50,000	1,08,269	4,591	4.24
>4,50,000 and <= 5,00,000	86,980	4,125	4.74
>5,00,000 and <= 5,50,000	71,049	3,724	5.24
>5,50,000 and <= 9,50,000	2,80,224	19,931	7.11
>9,50,000 and <= 10,00,000	17,727	1,727	9.74
>10,00,000 and <=15,00,000	1,04,227	12,607	12.10
>15,00,000 and <= 20,00,000	47,268	8,152	17.25
>20,00,000 and <= 25,00,000	26,246	5,855	22.31
>25,00,000 and <= 50,00,000	43,212	14,965	34.63
>50,00,000 and <= 1,00,00,000	19,707	13,371	67.85
>1,00,00,000 and <=5,00,00,000	9,032	15,908	176.13
>5,00,00,000 and <=10,00,00,000	454	3,066	675.33
>10,00,00,000 and <=25,00,00,000	171	2,529	1,478.95
>25,00,00,000 and <=50,00,00,000	29	1,039	3,582.76
>50,00,00,000 and <=100,00,00,000	3	204	6,800.00
>100,00,00,000 and	1	238	23,800.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,07,39,799</b>	<b>1,88,031</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 2015-16, 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 2015-16)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	9,026	-	-
>0 and <=1,50,000	1,54,753	1,144	0.74
>150,000 and <= 2,00,000	78,293	1,391	1.78
>2,00,000 and <=2,50,000	2,33,357	5,447	2.33
>2,50,000 and <= 3,50,000	2,32,396	6,610	2.84
>3,50,000 and <= 4,00,000	50,189	1,881	3.75
>4,00,000 and <= 4,50,000	41,883	1,770	4.23
>4,50,000 and <= 5,00,000	33,153	1,579	4.76
>5,00,000 and <= 5,50,000	25,391	1,327	5.23
>5,50,000 and <= 9,50,000	91,842	6,451	7.02
>9,50,000 and <= 10,00,000	5,900	576	9.76
>10,00,000 and <=15,00,000	26,096	3,078	11.79
>15,00,000 and <= 20,00,000	6,574	1,124	17.10
>20,00,000 and <= 25,00,000	3,043	676	22.21
>25,00,000 and <= 50,00,000	4,481	1,518	33.88
>50,00,000 and <= 1,00,00,000	1,704	1,174	68.90
>1,00,00,000 and <=5,00,00,000	697	1,288	184.79
>5,00,00,000 and <=10,00,00,000	53	347	654.72
>10,00,00,000 and <=25,00,00,000	39	538	1,379.49
>25,00,00,000 and <=50,00,00,000	4	118	2,950.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	4	578	14,450.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>38,615</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 2015-16)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	279	-3	-1.08
= 0	8,63,585	-	-
>0 and <=1,50,000	74,397	534	0.72
>150,000 and <= 2,00,000	13,863	240	1.73
>2,00,000 and <=2,50,000	11,163	249	2.23
>2,50,000 and <= 3,50,000	13,079	382	2.92
>3,50,000 and <= 4,00,000	3,646	137	3.76
>4,00,000 and <= 4,50,000	3,089	131	4.24
>4,50,000 and <= 5,00,000	2,309	109	4.72
>5,00,000 and <= 5,50,000	2,016	105	5.21
>5,50,000 and <= 9,50,000	7,133	490	6.87
>9,50,000 and <= 10,00,000	304	30	9.87
>10,00,000 and <=15,00,000	1,850	223	12.05
>15,00,000 and <= 20,00,000	784	135	17.22
>20,00,000 and <= 25,00,000	369	82	22.22
>25,00,000 and <= 50,00,000	672	229	34.08
>50,00,000 and <= 1,00,00,000	233	157	67.38
>1,00,00,000 and <=5,00,00,000	101	190	188.12
>5,00,00,000 and <=10,00,00,000	5	38	760.00
>10,00,00,000 and <=25,00,00,000	1	10	1,000.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>3,468</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-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

### 3.3 HUF- Range of Business Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	5,09,660	-	-
>0 and <=1,50,000	92,606	847	0.91
>150,000 and <= 2,00,000	62,766	1,114	1.77
>2,00,000 and <=2,50,000	1,25,355	2,898	2.31
>2,50,000 and <= 3,50,000	96,816	2,772	2.86
>3,50,000 and <= 4,00,000	21,893	821	3.75
>4,00,000 and <= 4,50,000	16,418	695	4.23
>4,50,000 and <= 5,00,000	14,138	674	4.77
>5,00,000 and <= 5,50,000	9,898	517	5.22
>5,50,000 and <= 9,50,000	34,462	2,419	7.02
>9,50,000 and <= 10,00,000	2,125	207	9.74
>10,00,000 and <=15,00,000	7,293	863	11.83
>15,00,000 and <= 20,00,000	2,047	350	17.10
>20,00,000 and <= 25,00,000	1,024	228	22.27
>25,00,000 and <= 50,00,000	1,516	512	33.77
>50,00,000 and <= 1,00,00,000	620	428	69.03
>1,00,00,000 and <=5,00,00,000	207	387	186.96
>5,00,00,000 and <=10,00,00,000	19	121	636.84
>10,00,00,000 and <=25,00,00,000	11	149	1,354.55
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and	4	573	14,325.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>16,575</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 2015-16)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	9,87,563	-	-
>0 and <=1,50,000	5,132	27	0.53
>150,000 and <= 2,00,000	832	15	1.80
>2,00,000 and <=2,50,000	786	18	2.29
>2,50,000 and <= 3,50,000	831	25	3.01
>3,50,000 and <= 4,00,000	258	10	3.88
>4,00,000 and <= 4,50,000	216	9	4.17
>4,50,000 and <= 5,00,000	208	10	4.81
>5,00,000 and <= 5,50,000	169	9	5.33
>5,50,000 and <= 9,50,000	797	58	7.28
>9,50,000 and <= 10,00,000	71	7	9.86
>10,00,000 and <=15,00,000	534	64	11.99
>15,00,000 and <= 20,00,000	305	53	17.38
>20,00,000 and <= 25,00,000	199	44	22.11
>25,00,000 and <= 50,00,000	487	168	34.50
>50,00,000 and <= 1,00,00,000	243	173	71.19
>1,00,00,000 and <=5,00,00,000	199	386	193.97
>5,00,00,000 and <=10,00,00,000	28	192	685.71
>10,00,00,000 and <=25,00,00,000	17	245	1,441.18
>25,00,00,000 and <=50,00,00,000	3	87	2,900.00
>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>9,98,878</b>	<b>1,600</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 2015-16)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	9,52,014	-	-
>0 and <=1,50,000	34,611	122	0.35
>150,000 and <= 2,00,000	2,486	43	1.73
>2,00,000 and <=2,50,000	2,367	53	2.24
>2,50,000 and <= 3,50,000	2,470	72	2.91
>3,50,000 and <= 4,00,000	708	27	3.81
>4,00,000 and <= 4,50,000	531	22	4.14
>4,50,000 and <= 5,00,000	453	21	4.64
>5,00,000 and <= 5,50,000	345	18	5.22
>5,50,000 and <= 9,50,000	1,401	100	7.14
>9,50,000 and <= 10,00,000	114	11	9.65
>10,00,000 and <=15,00,000	583	71	12.18
>15,00,000 and <= 20,00,000	255	44	17.25
>20,00,000 and <= 25,00,000	132	30	22.73
>25,00,000 and <= 50,00,000	247	85	34.41
>50,00,000 and <= 1,00,00,000	114	75	65.79
>1,00,00,000 and <=5,00,00,000	40	77	192.50
>5,00,00,000 and <=10,00,00,000	6	39	650.00
>10,00,00,000 and <=25,00,00,000	1	13	1,300.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>923</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 2015-16)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	9	-	-
= 0	1,35,817	-	-
>0 and <=1,50,000	4,78,346	2,220	0.46
>150,000 and <= 2,00,000	76,773	1,345	1.75
>2,00,000 and <=2,50,000	99,999	2,288	2.29
>2,50,000 and <= 3,50,000	93,124	2,677	2.87
>3,50,000 and <= 4,00,000	22,442	841	3.75
>4,00,000 and <= 4,50,000	17,419	736	4.23
>4,50,000 and <= 5,00,000	13,465	640	4.75
>5,00,000 and <= 5,50,000	10,424	545	5.23
>5,50,000 and <= 9,50,000	35,335	2,475	7.00
>9,50,000 and <= 10,00,000	2,174	212	9.75
>10,00,000 and <=15,00,000	8,895	1,047	11.77
>15,00,000 and <= 20,00,000	2,112	360	17.05
>20,00,000 and <= 25,00,000	905	200	22.10
>25,00,000 and <= 50,00,000	1,150	386	33.57
>50,00,000 and <= 1,00,00,000	357	242	67.79
>1,00,00,000 and <=5,00,00,000	127	209	164.57
>5,00,00,000 and <=10,00,00,000	1	6	600.00
>10,00,00,000 and <=25,00,00,000	4	57	1,425.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>16,486</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 2015-16)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	4,03,940	-	-
>0 and <=1,50,000	3,90,429	1,630	0.42
>150,000 and <= 2,00,000	51,775	904	1.75
>2,00,000 and <=2,50,000	47,214	1,066	2.26
>2,50,000 and <= 3,50,000	46,119	1,341	2.91
>3,50,000 and <= 4,00,000	12,269	459	3.74
>4,00,000 and <= 4,50,000	8,983	381	4.24
>4,50,000 and <= 5,00,000	7,046	334	4.74
>5,00,000 and <= 5,50,000	5,182	272	5.25
>5,50,000 and <= 9,50,000	17,748	1,241	6.99
>9,50,000 and <= 10,00,000	1,020	99	9.71
>10,00,000 and <=15,00,000	4,340	516	11.89
>15,00,000 and <= 20,00,000	1,250	214	17.12
>20,00,000 and <= 25,00,000	560	125	22.32
>25,00,000 and <= 50,00,000	726	245	33.75
>50,00,000 and <= 1,00,00,000	210	142	67.62
>1,00,00,000 and <=5,00,00,000	63	107	169.84
>5,00,00,000 and <=10,00,00,000	-	-	-
>10,00,00,000 and <=25,00,00,000	4	57	1,425.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>9,133</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 returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab



### 3.8 HUF- Range of Total Loss Set off (AY 2015-16)

Range (in INR)	No. of Returns	Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	9,83,208	-	-
>0 and <=1,50,000	11,491	44	0.38
>150,000 and <= 2,00,000	1,028	18	1.75
>2,00,000 and <=2,50,000	535	12	2.24
>2,50,000 and <= 3,50,000	671	20	2.98
>3,50,000 and <= 4,00,000	205	8	3.90
>4,00,000 and <= 4,50,000	174	7	4.02
>4,50,000 and <= 5,00,000	180	9	5.00
>5,00,000 and <= 5,50,000	133	7	5.26
>5,50,000 and <= 9,50,000	552	39	7.07
>9,50,000 and <= 10,00,000	39	4	10.26
>10,00,000 and <=15,00,000	227	28	12.33
>15,00,000 and <= 20,00,000	129	23	17.83
>20,00,000 and <= 25,00,000	73	16	21.92
>25,00,000 and <= 50,00,000	116	40	34.48
>50,00,000 and <= 1,00,00,000	74	51	68.92
>1,00,00,000 and <=5,00,00,000	40	76	190.00
>5,00,00,000 and <=10,00,00,000	2	17	850.00
>10,00,00,000 and <=25,00,00,000	1	14	1,400.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>433</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 2015-16)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	27,806	-	-
>0 and <=1,50,000	1,51,435	1,237	0.82
>150,000 and <= 2,00,000	88,179	1,569	1.78
>2,00,000 and <=2,50,000	2,76,924	6,484	2.34
>2,50,000 and <= 3,50,000	2,30,836	6,526	2.83
>3,50,000 and <= 4,00,000	36,326	1,359	3.74
>4,00,000 and <= 4,50,000	28,751	1,220	4.24
>4,50,000 and <= 5,00,000	31,035	1,484	4.78
>5,00,000 and <= 5,50,000	21,317	1,114	5.23
>5,50,000 and <= 9,50,000	68,298	4,836	7.08
>9,50,000 and <= 10,00,000	5,603	547	9.76
>10,00,000 and <=15,00,000	17,901	2,117	11.83
>15,00,000 and <= 20,00,000	5,339	918	17.19
>20,00,000 and <= 25,00,000	2,577	574	22.27
>25,00,000 and <= 50,00,000	4,145	1,410	34.02
>50,00,000 and <= 1,00,00,000	1,644	1,138	69.22
>1,00,00,000 and <=5,00,00,000	665	1,244	187.07
>5,00,00,000 and <=10,00,00,000	51	334	654.90
>10,00,00,000 and <=25,00,00,000	38	515	1,355.26
>25,00,00,000 and <=50,00,00,000	4	118	2,950.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	4	565	14,125.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>35,309</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 2015-16)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	5,55,510	-	-
>0 and <=1,50,000	4,14,568	950	0.23
>150,000 and <= 2,00,000	7,375	127	1.72
>2,00,000 and <=2,50,000	4,388	98	2.23
>2,50,000 and <= 3,50,000	5,270	155	2.94
>3,50,000 and <= 4,00,000	1,601	60	3.75
>4,00,000 and <= 4,50,000	1,298	55	4.24
>4,50,000 and <= 5,00,000	985	47	4.77
>5,00,000 and <= 5,50,000	819	43	5.25
>5,50,000 and <= 9,50,000	3,482	249	7.15
>9,50,000 and <= 10,00,000	215	21	9.77
>10,00,000 and <=15,00,000	1,348	164	12.17
>15,00,000 and <= 20,00,000	655	113	17.25
>20,00,000 and <= 25,00,000	401	89	22.19
>25,00,000 and <= 50,00,000	579	196	33.85
>50,00,000 and <= 1,00,00,000	224	152	67.86
>1,00,00,000 and <=5,00,00,000	149	305	204.70
>5,00,00,000 and <=10,00,00,000	7	48	685.71
>10,00,00,000 and <=25,00,00,000	-	-	-
>25,00,00,000 and <=50,00,00,000	3	129	4,300.00
>50,00,00,000 and <=100,00,00,000	1	63	6,300.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,98,878</b>	<b>3,064</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 2015-16)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,47,143	-	-
>0 and <=1,50,000	4,65,656	1,945	0.42
>150,000 and <= 2,00,000	36,489	632	1.73
>2,00,000 and <=2,50,000	26,437	591	2.24
>2,50,000 and <= 3,50,000	35,808	1,062	2.97
>3,50,000 and <= 4,00,000	12,621	472	3.74
>4,00,000 and <= 4,50,000	10,843	460	4.24
>4,50,000 and <= 5,00,000	9,655	458	4.74
>5,00,000 and <= 5,50,000	8,214	430	5.23
>5,50,000 and <= 9,50,000	40,642	2,937	7.23
>9,50,000 and <= 10,00,000	3,726	364	9.77
>10,00,000 and <=15,00,000	22,367	2,740	12.25
>15,00,000 and <= 20,00,000	12,503	2,165	17.32
>20,00,000 and <= 25,00,000	8,120	1,813	22.33
>25,00,000 and <= 50,00,000	18,525	6,475	34.95
>50,00,000 and <= 1,00,00,000	11,726	8,419	71.80
>1,00,00,000 and <=5,00,00,000	8,453	17,220	203.71
>5,00,00,000 and <=10,00,00,000	1,047	7,226	690.16
>10,00,00,000 and <=25,00,00,000	535	8,211	1,534.77
>25,00,00,000 and <=50,00,00,000	138	4,573	3,313.77
>50,00,00,000 and <=100,00,00,000	53	3,570	6,735.85
>100,00,00,000 and <=500,00,00,000	31	5,145	16,596.77
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>76,908</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 2015-16)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	9,61,707	-	-
>0 and <=1,50,000	6,668	45	0.67
>150,000 and <= 2,00,000	1,086	19	1.75
>2,00,000 and <=2,50,000	974	22	2.26
>2,50,000 and <= 3,50,000	1,510	45	2.98
>3,50,000 and <= 4,00,000	573	21	3.66
>4,00,000 and <= 4,50,000	625	26	4.16
>4,50,000 and <= 5,00,000	401	19	4.74
>5,00,000 and <= 5,50,000	484	25	5.17
>5,50,000 and <= 9,50,000	2,066	144	6.97
>9,50,000 and <= 10,00,000	114	11	9.65
>10,00,000 and <=15,00,000	1,124	138	12.28
>15,00,000 and <= 20,00,000	661	115	17.40
>20,00,000 and <= 25,00,000	447	100	22.37
>25,00,000 and <= 50,00,000	1,165	411	35.28
>50,00,000 and <= 1,00,00,000	650	451	69.38
>1,00,00,000 and <=5,00,00,000	444	780	175.68
>5,00,00,000 and <=10,00,00,000	20	136	680.00
>10,00,00,000 and <=25,00,00,000	10	145	1,450.00
>25,00,00,000 and <=50,00,00,000	1	39	3,900.00
>50,00,00,000 and <=100,00,00,000	1	56	5,600.00
>100,00,00,000 and <=500,00,00,000	1	110	11,000.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>2,858</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-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 4.3 Firm- Range of Business Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,42,875	-	-
>0 and <=1,50,000	4,73,170	1,971	0.42
>150,000 and <= 2,00,000	36,814	638	1.73
>2,00,000 and <=2,50,000	26,641	595	2.23
>2,50,000 and <= 3,50,000	35,928	1,065	2.96
>3,50,000 and <= 4,00,000	12,717	476	3.74
>4,00,000 and <= 4,50,000	10,742	456	4.25
>4,50,000 and <= 5,00,000	9,754	463	4.75
>5,00,000 and <= 5,50,000	8,131	426	5.24
>5,50,000 and <= 9,50,000	40,498	2,928	7.23
>9,50,000 and <= 10,00,000	3,656	357	9.76
>10,00,000 and <=15,00,000	21,948	2,688	12.25
>15,00,000 and <= 20,00,000	12,058	2,086	17.30
>20,00,000 and <= 25,00,000	7,881	1,759	22.32
>25,00,000 and <= 50,00,000	17,576	6,134	34.90
>50,00,000 and <= 1,00,00,000	10,993	7,869	71.58
>1,00,00,000 and <=5,00,00,000	7,731	15,798	204.35
>5,00,00,000 and <=10,00,00,000	940	6,463	687.55
>10,00,00,000 and <=25,00,00,000	496	7,571	1,526.41
>25,00,00,000 and <=50,00,00,000	121	4,054	3,350.41
>50,00,00,000 and <=100,00,00,000	37	2,475	6,689.19
>100,00,00,000 and <=500,00,00,000	24	3,470	14,458.33
>500,00,00,000	1	501	50,100.00
<b>Total</b>	<b>9,80,732</b>	<b>70,243</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 2015-16)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	9,78,517	-	-
>0 and <=1,50,000	354	2	0.56
>150,000 and <= 2,00,000	61	1	1.64
>2,00,000 and <=2,50,000	43	1	2.33
>2,50,000 and <= 3,50,000	81	2	2.47
>3,50,000 and <= 4,00,000	41	2	4.88
>4,00,000 and <= 4,50,000	44	2	4.55
>4,50,000 and <= 5,00,000	31	1	3.23
>5,00,000 and <= 5,50,000	34	2	5.88
>5,50,000 and <= 9,50,000	196	15	7.65
>9,50,000 and <= 10,00,000	21	2	9.52
>10,00,000 and <=15,00,000	174	22	12.64
>15,00,000 and <= 20,00,000	127	22	17.32
>20,00,000 and <= 25,00,000	89	20	22.47
>25,00,000 and <= 50,00,000	299	107	35.79
>50,00,000 and <= 1,00,00,000	223	155	69.51
>1,00,00,000 and <=5,00,00,000	298	644	216.11
>5,00,00,000 and <=10,00,00,000	54	371	687.04
>10,00,00,000 and <=25,00,00,000	30	444	1,480.00
>25,00,00,000 and <=50,00,00,000	9	315	3,500.00
>50,00,00,000 and <=100,00,00,000	4	272	6,800.00
>100,00,00,000 and <=500,00,00,000	2	274	13,700.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>2,676</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 2015-16)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	9,75,905	-	-
>0 and <=1,50,000	2,660	10	0.38
>150,000 and <= 2,00,000	212	4	1.89
>2,00,000 and <=2,50,000	146	3	2.05
>2,50,000 and <= 3,50,000	246	7	2.85
>3,50,000 and <= 4,00,000	100	4	4.00
>4,00,000 and <= 4,50,000	63	3	4.76
>4,50,000 and <= 5,00,000	80	4	5.00
>5,00,000 and <= 5,50,000	56	3	5.36
>5,50,000 and <= 9,50,000	320	23	7.19
>9,50,000 and <= 10,00,000	18	2	11.11
>10,00,000 and <=15,00,000	208	26	12.50
>15,00,000 and <= 20,00,000	109	19	17.43
>20,00,000 and <= 25,00,000	94	21	22.34
>25,00,000 and <= 50,00,000	227	78	34.36
>50,00,000 and <= 1,00,00,000	139	98	70.50
>1,00,00,000 and <=5,00,00,000	121	229	189.26
>5,00,00,000 and <=10,00,00,000	8	52	650.00
>10,00,00,000 and <=25,00,00,000	9	147	1,633.33
>25,00,00,000 and <=50,00,00,000	5	181	3,620.00
>50,00,00,000 and <=100,00,00,000	4	292	7,300.00
>100,00,00,000 and <=500,00,00,000	2	230	11,500.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>1,436</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 2015-16)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	8,98,990	-	-
>0 and <=1,50,000	66,528	174	0.26
>150,000 and <= 2,00,000	2,617	46	1.76
>2,00,000 and <=2,50,000	1,809	40	2.21
>2,50,000 and <= 3,50,000	2,452	73	2.98
>3,50,000 and <= 4,00,000	858	32	3.73
>4,00,000 and <= 4,50,000	688	29	4.22
>4,50,000 and <= 5,00,000	611	29	4.75
>5,00,000 and <= 5,50,000	439	23	5.24
>5,50,000 and <= 9,50,000	2,246	161	7.17
>9,50,000 and <= 10,00,000	180	18	10.00
>10,00,000 and <=15,00,000	1,072	131	12.22
>15,00,000 and <= 20,00,000	543	94	17.31
>20,00,000 and <= 25,00,000	318	71	22.33
>25,00,000 and <= 50,00,000	722	253	35.04
>50,00,000 and <= 1,00,00,000	370	257	69.46
>1,00,00,000 and <=5,00,00,000	239	430	179.92
>5,00,00,000 and <=10,00,00,000	25	177	708.00
>10,00,00,000 and <=25,00,00,000	18	258	1,433.33
>25,00,00,000 and <=50,00,00,000	3	79	2,633.33
>50,00,00,000 and <=100,00,00,000	1	75	7,500.00
>100,00,00,000 and <=500,00,00,000	3	793	26,433.33
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>3,243</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 2015-16)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	9,10,998	-	-
>0 and <=1,50,000	56,621	153	0.27
>150,000 and <= 2,00,000	2,326	40	1.72
>2,00,000 and <=2,50,000	1,590	35	2.20
>2,50,000 and <= 3,50,000	2,183	65	2.98
>3,50,000 and <= 4,00,000	758	28	3.69
>4,00,000 and <= 4,50,000	594	25	4.21
>4,50,000 and <= 5,00,000	521	25	4.80
>5,00,000 and <= 5,50,000	383	20	5.22
>5,50,000 and <= 9,50,000	1,980	142	7.17
>9,50,000 and <= 10,00,000	150	15	10.00
>10,00,000 and <=15,00,000	930	113	12.15
>15,00,000 and <= 20,00,000	455	79	17.36
>20,00,000 and <= 25,00,000	260	58	22.31
>25,00,000 and <= 50,00,000	560	193	34.46
>50,00,000 and <= 1,00,00,000	260	180	69.23
>1,00,00,000 and <=5,00,00,000	139	245	176.26
>5,00,00,000 and <=10,00,00,000	13	92	707.69
>10,00,00,000 and <=25,00,00,000	9	132	1,466.67
>25,00,00,000 and <=50,00,00,000	2	53	2,650.00
>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>9,80,732</b>	<b>1,693</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 returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 4.8 Firm- Range of Total Loss Set off (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	9,24,067	-	-
>0 and <=1,50,000	37,282	138	0.37
>150,000 and <= 2,00,000	2,724	47	1.73
>2,00,000 and <=2,50,000	2,061	46	2.23
>2,50,000 and <= 3,50,000	2,867	85	2.96
>3,50,000 and <= 4,00,000	1,063	40	3.76
>4,00,000 and <= 4,50,000	888	38	4.28
>4,50,000 and <= 5,00,000	784	37	4.72
>5,00,000 and <= 5,50,000	679	36	5.30
>5,50,000 and <= 9,50,000	3,064	220	7.18
>9,50,000 and <= 10,00,000	243	24	9.88
>10,00,000 and <=15,00,000	1,560	190	12.18
>15,00,000 and <= 20,00,000	824	143	17.35
>20,00,000 and <= 25,00,000	539	120	22.26
>25,00,000 and <= 50,00,000	1,079	372	34.48
>50,00,000 and <= 1,00,00,000	569	394	69.24
>1,00,00,000 and <=5,00,00,000	379	756	199.47
>5,00,00,000 and <=10,00,00,000	36	237	658.33
>10,00,00,000 and <=25,00,00,000	17	233	1,370.59
>25,00,00,000 and <=50,00,00,000	4	155	3,875.00
>50,00,00,000 and <=100,00,00,000	3	236	7,866.67
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>3,547</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 2015-16)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,50,851	-	-
>0 and <=1,50,000	4,62,961	1,945	0.42
>150,000 and <= 2,00,000	36,495	632	1.73
>2,00,000 and <=2,50,000	26,427	591	2.24
>2,50,000 and <= 3,50,000	35,802	1,062	2.97
>3,50,000 and <= 4,00,000	12,605	472	3.74
>4,00,000 and <= 4,50,000	10,826	459	4.24
>4,50,000 and <= 5,00,000	9,664	459	4.75
>5,00,000 and <= 5,50,000	8,206	430	5.24
>5,50,000 and <= 9,50,000	40,563	2,931	7.23
>9,50,000 and <= 10,00,000	3,745	365	9.75
>10,00,000 and <=15,00,000	22,300	2,733	12.26
>15,00,000 and <= 20,00,000	12,433	2,152	17.31
>20,00,000 and <= 25,00,000	8,082	1,804	22.32
>25,00,000 and <= 50,00,000	18,375	6,420	34.94
>50,00,000 and <= 1,00,00,000	11,580	8,306	71.73
>1,00,00,000 and <=5,00,00,000	8,161	16,560	202.92
>5,00,00,000 and <=10,00,00,000	971	6,696	689.60
>10,00,00,000 and <=25,00,00,000	495	7,518	1,518.79
>25,00,00,000 and <=50,00,00,000	117	3,876	3,312.82
>50,00,00,000 and <=100,00,00,000	49	3,324	6,783.67
>100,00,00,000 and <=500,00,00,000	24	3,978	16,575.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>72,713</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 2015-16)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,50,834	-	-
>0 and <=1,50,000	5,88,952	1,716	0.29
>150,000 and <= 2,00,000	24,732	428	1.73
>2,00,000 and <=2,50,000	16,773	375	2.24
>2,50,000 and <= 3,50,000	22,439	664	2.96
>3,50,000 and <= 4,00,000	7,452	279	3.74
>4,00,000 and <= 4,50,000	6,075	258	4.25
>4,50,000 and <= 5,00,000	5,341	253	4.74
>5,00,000 and <= 5,50,000	4,181	219	5.24
>5,50,000 and <= 9,50,000	19,940	1,437	7.21
>9,50,000 and <= 10,00,000	1,552	151	9.73
>10,00,000 and <=15,00,000	9,833	1,200	12.20
>15,00,000 and <= 20,00,000	5,414	937	17.31
>20,00,000 and <= 25,00,000	3,469	775	22.34
>25,00,000 and <= 50,00,000	6,810	2,329	34.20
>50,00,000 and <= 1,00,00,000	3,730	2,583	69.25
>1,00,00,000 and <=5,00,00,000	2,773	5,385	194.19
>5,00,00,000 and <=10,00,00,000	289	1,969	681.31
>10,00,00,000 and <=25,00,00,000	108	1,647	1,525.00
>25,00,00,000 and <=50,00,00,000	23	789	3,430.43
>50,00,00,000 and <=100,00,00,000	11	641	5,827.27
>100,00,00,000 and <=500,00,00,000	1	140	14,000.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,80,732</b>	<b>24,175</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 2015-16)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	3,862	-	-
>0 and <=1,50,000	3,573	21	0.58
>150,000 and <= 2,00,000	783	14	1.75
>2,00,000 and <=2,50,000	917	21	2.29
>2,50,000 and <= 3,50,000	598	17	2.90
>3,50,000 and <= 4,00,000	128	5	3.73
>4,00,000 and <= 4,50,000	133	6	4.23
>4,50,000 and <= 5,00,000	128	6	4.77
>5,00,000 and <= 5,50,000	84	4	5.24
>5,50,000 and <= 9,50,000	413	29	7.09
>9,50,000 and <= 10,00,000	33	3	9.73
>10,00,000 and <=15,00,000	141	17	12.39
>15,00,000 and <= 20,00,000	65	11	17.51
>20,00,000 and <= 25,00,000	43	10	22.51
>25,00,000 and <= 50,00,000	151	53	35.36
>50,00,000 and <= 1,00,00,000	131	97	74.33
>1,00,00,000 and <=5,00,00,000	261	627	240.05
>5,00,00,000 and <=10,00,00,000	75	536	714.88
>10,00,00,000 and <=25,00,00,000	93	1,446	1,554.36
>25,00,00,000 and <=50,00,00,000	49	1,680	3,428.39
>50,00,00,000 and <=100,00,00,000	19	1,344	7,073.91
>100,00,00,000 and <=500,00,00,000	16	3,254	20,334.91
>500,00,00,000	1	628	62,755.16
<b>Total</b>	<b>11,697</b>	<b>9,829</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 2015-16)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	11,369	-	-
>0 and <=1,50,000	101	1	0.99
>150,000 and <= 2,00,000	24	-	-
>2,00,000 and <=2,50,000	16	-	-
>2,50,000 and <= 3,50,000	27	1	3.70
>3,50,000 and <= 4,00,000	15	1	6.67
>4,00,000 and <= 4,50,000	9	-	-
>4,50,000 and <= 5,00,000	10	-	-
>5,00,000 and <= 5,50,000	7	-	-
>5,50,000 and <= 9,50,000	35	2	5.71
>9,50,000 and <= 10,00,000	1	-	-
>10,00,000 and <=15,00,000	22	3	13.64
>15,00,000 and <= 20,00,000	14	2	14.29
>20,00,000 and <= 25,00,000	5	1	20.00
>25,00,000 and <= 50,00,000	16	6	37.50
>50,00,000 and <= 1,00,00,000	12	10	83.33
>1,00,00,000 and <=5,00,00,000	14	26	185.71
>5,00,00,000 and <=10,00,00,000	-	-	-
>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>11,697</b>	<b>53</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-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 5.3 AOP/BOI- Range of Business Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	9,748	-	-
>0 and <=1,50,000	1,242	5	0.43
>150,000 and <= 2,00,000	107	2	1.73
>2,00,000 and <=2,50,000	165	4	2.29
>2,50,000 and <= 3,50,000	113	3	2.90
>3,50,000 and <= 4,00,000	24	1	3.77
>4,00,000 and <= 4,50,000	25	1	4.25
>4,50,000 and <= 5,00,000	23	1	4.78
>5,00,000 and <= 5,50,000	20	1	5.25
>5,50,000 and <= 9,50,000	78	5	6.99
>9,50,000 and <= 10,00,000	6	1	9.73
>10,00,000 and <=15,00,000	33	4	12.25
>15,00,000 and <= 20,00,000	19	3	17.29
>20,00,000 and <= 25,00,000	11	3	23.26
>25,00,000 and <= 50,00,000	38	13	34.45
>50,00,000 and <= 1,00,00,000	13	9	72.74
>1,00,00,000 and <=5,00,00,000	24	52	214.81
>5,00,00,000 and <=10,00,00,000	4	25	631.45
>10,00,00,000 and <=25,00,00,000	3	49	1,622.38
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	1	68	6,829.25
>100,00,00,000 and	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,697</b>	<b>250</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 2015-16)

Range (in INR)	No. of Returns	Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	11,509	-	-
>0 and <=1,50,000	62	-	-
>150,000 and <= 2,00,000	5	-	-
>2,00,000 and <=2,50,000	5	-	-
>2,50,000 and <= 3,50,000	4	-	-
>3,50,000 and <= 4,00,000	1	-	-
>4,00,000 and <= 4,50,000	1	-	-
>4,50,000 and <= 5,00,000	-	-	-
>5,00,000 and <= 5,50,000	-	-	-
>5,50,000 and <= 9,50,000	8	1	12.50
>9,50,000 and <= 10,00,000	-	-	-
>10,00,000 and <=15,00,000	11	1	9.09
>15,00,000 and <= 20,00,000	5	1	20.00
>20,00,000 and <= 25,00,000	6	1	16.67
>25,00,000 and <= 50,00,000	19	6	31.58
>50,00,000 and <= 1,00,00,000	13	10	76.92
>1,00,00,000 and <=5,00,00,000	24	54	225.00
>5,00,00,000 and <=10,00,00,000	7	50	714.29
>10,00,00,000 and <=25,00,00,000	8	130	1,625.00
>25,00,00,000 and <=50,00,00,000	5	205	4,100.00
>50,00,00,000 and <=100,00,00,000	3	215	7,166.67
>100,00,00,000 and <=500,00,00,000	1	162	16,200.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,697</b>	<b>836</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 2015-16)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	10,550	-	-
>0 and <=1,50,000	180	1	0.56
>150,000 and <= 2,00,000	24	-	-
>2,00,000 and <=2,50,000	14	-	-
>2,50,000 and <= 3,50,000	24	1	4.17
>3,50,000 and <= 4,00,000	6	-	-
>4,00,000 and <= 4,50,000	8	-	-
>4,50,000 and <= 5,00,000	8	-	-
>5,00,000 and <= 5,50,000	5	-	-
>5,50,000 and <= 9,50,000	36	3	8.33
>9,50,000 and <= 10,00,000	6	1	16.67
>10,00,000 and <=15,00,000	25	3	12.00
>15,00,000 and <= 20,00,000	24	4	16.67
>20,00,000 and <= 25,00,000	36	8	22.22
>25,00,000 and <= 50,00,000	82	31	37.80
>50,00,000 and <= 1,00,00,000	94	71	75.53
>1,00,00,000 and <=5,00,00,000	251	638	254.18
>5,00,00,000 and <=10,00,00,000	97	697	718.56
>10,00,00,000 and <=25,00,00,000	123	1,844	1,499.19
>25,00,00,000 and <=50,00,00,000	56	1,958	3,496.43
>50,00,00,000 and <=100,00,00,000	29	1,927	6,644.83
>100,00,00,000 and	18	3,351	18,616.67
>500,00,00,000	1	523	52,300.00
<b>Total</b>	<b>11,697</b>	<b>11,061</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 2015-16)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	5,978	-	-
>0 and <=1,50,000	2,819	17	0.60
>150,000 and <= 2,00,000	705	12	1.70
>2,00,000 and <=2,50,000	748	17	2.27
>2,50,000 and <= 3,50,000	461	13	2.82
>3,50,000 and <= 4,00,000	104	4	3.85
>4,00,000 and <= 4,50,000	89	4	4.49
>4,50,000 and <= 5,00,000	103	5	4.85
>5,00,000 and <= 5,50,000	64	3	4.69
>5,50,000 and <= 9,50,000	319	23	7.21
>9,50,000 and <= 10,00,000	19	2	10.53
>10,00,000 and <=15,00,000	82	10	12.20
>15,00,000 and <= 20,00,000	39	7	17.95
>20,00,000 and <= 25,00,000	25	5	20.00
>25,00,000 and <= 50,00,000	41	14	34.15
>50,00,000 and <= 1,00,00,000	37	27	72.97
>1,00,00,000 and <=5,00,00,000	31	69	222.58
>5,00,00,000 and <=10,00,00,000	9	64	711.11
>10,00,00,000 and <=25,00,00,000	15	242	1,613.33
>25,00,00,000 and <=50,00,00,000	5	175	3,500.00
>50,00,00,000 and <=100,00,00,000	1	65	6,500.00
>100,00,00,000 and <=500,00,00,000	2	209	10,450.00
>500,00,00,000	1	628	62,800.00
<b>Total</b>	<b>11,697</b>	<b>1,615</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 2015-16)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	7,452	-	-
>0 and <=1,50,000	2,660	13	0.49
>150,000 and <= 2,00,000	438	8	1.83
>2,00,000 and <=2,50,000	332	8	2.41
>2,50,000 and <= 3,50,000	247	7	2.83
>3,50,000 and <= 4,00,000	67	2	2.99
>4,00,000 and <= 4,50,000	50	2	4.00
>4,50,000 and <= 5,00,000	51	2	3.92
>5,00,000 and <= 5,50,000	34	2	5.88
>5,50,000 and <= 9,50,000	188	13	6.91
>9,50,000 and <= 10,00,000	9	1	11.11
>10,00,000 and <=15,00,000	58	7	12.07
>15,00,000 and <= 20,00,000	28	5	17.86
>20,00,000 and <= 25,00,000	17	4	23.53
>25,00,000 and <= 50,00,000	27	9	33.33
>50,00,000 and <= 1,00,00,000	24	18	75.00
>1,00,00,000 and <=5,00,00,000	10	18	180.00
>5,00,00,000 and <=10,00,00,000	1	5	500.00
>10,00,00,000 and <=25,00,00,000	3	43	1,433.33
>25,00,00,000 and <=50,00,00,000	1	45	4,500.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,697</b>	<b>212</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 returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 5.8 AOP/BOI- Range of Total Loss Set off (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	10,719	-	-
>0 and <=1,50,000	318	1	0.31
>150,000 and <= 2,00,000	28	-	-
>2,00,000 and <=2,50,000	22	-	-
>2,50,000 and <= 3,50,000	25	1	4.00
>3,50,000 and <= 4,00,000	10	-	-
>4,00,000 and <= 4,50,000	4	-	-
>4,50,000 and <= 5,00,000	9	-	-
>5,00,000 and <= 5,50,000	10	1	10.00
>5,50,000 and <= 9,50,000	36	3	8.33
>9,50,000 and <= 10,00,000	2	-	-
>10,00,000 and <=15,00,000	30	4	13.33
>15,00,000 and <= 20,00,000	20	3	15.00
>20,00,000 and <= 25,00,000	33	7	21.21
>25,00,000 and <= 50,00,000	67	25	37.31
>50,00,000 and <= 1,00,00,000	69	52	75.36
>1,00,00,000 and <=5,00,00,000	141	356	252.48
>5,00,00,000 and <=10,00,00,000	44	313	711.36
>10,00,00,000 and <=25,00,00,000	74	1,061	1,433.78
>25,00,00,000 and <=50,00,00,000	16	597	3,731.25
>50,00,00,000 and <=100,00,00,000	18	1,310	7,277.78
>100,00,00,000 and <=500,00,00,000	2	256	12,800.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,697</b>	<b>3,990</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 2015-16)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	3,925	-	-
>0 and <=1,50,000	3,528	21	0.60
>150,000 and <= 2,00,000	779	14	1.80
>2,00,000 and <=2,50,000	916	21	2.29
>2,50,000 and <= 3,50,000	599	17	2.84
>3,50,000 and <= 4,00,000	129	5	3.88
>4,00,000 and <= 4,50,000	133	6	4.51
>4,50,000 and <= 5,00,000	126	6	4.76
>5,00,000 and <= 5,50,000	78	4	5.13
>5,50,000 and <= 9,50,000	411	29	7.06
>9,50,000 and <= 10,00,000	32	3	9.38
>10,00,000 and <=15,00,000	140	17	12.14
>15,00,000 and <= 20,00,000	64	11	17.19
>20,00,000 and <= 25,00,000	43	10	23.26
>25,00,000 and <= 50,00,000	150	53	35.33
>50,00,000 and <= 1,00,00,000	133	99	74.44
>1,00,00,000 and <=5,00,00,000	259	627	242.08
>5,00,00,000 and <=10,00,00,000	74	530	716.22
>10,00,00,000 and <=25,00,00,000	93	1,444	1,552.69
>25,00,00,000 and <=50,00,00,000	49	1,680	3,428.57
>50,00,00,000 and <=100,00,00,000	19	1,344	7,073.68
>100,00,00,000 and <=500,00,00,000	16	3,254	20,337.50
>500,00,00,000	1	628	62,800.00
<b>Total</b>	<b>11,697</b>	<b>9,823</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.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.



## 5.10 AOP/BOI- Range of Tax Payable (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	8,148	-	-
>0 and <=1,50,000	2,400	7	0.29
>150,000 and <= 2,00,000	94	2	2.13
>2,00,000 and <=2,50,000	71	2	2.82
>2,50,000 and <= 3,50,000	94	3	3.19
>3,50,000 and <= 4,00,000	40	1	2.50
>4,00,000 and <= 4,50,000	27	1	3.70
>4,50,000 and <= 5,00,000	17	1	5.88
>5,00,000 and <= 5,50,000	9	-	-
>5,50,000 and <= 9,50,000	125	9	7.20
>9,50,000 and <= 10,00,000	18	2	11.11
>10,00,000 and <=15,00,000	86	11	12.79
>15,00,000 and <= 20,00,000	42	8	19.05
>20,00,000 and <= 25,00,000	46	10	21.74
>25,00,000 and <= 50,00,000	133	47	35.34
>50,00,000 and <= 1,00,00,000	110	76	69.09
>1,00,00,000 and <=5,00,00,000	164	368	224.39
>5,00,00,000 and <=10,00,00,000	41	273	665.85
>10,00,00,000 and <=25,00,00,000	21	327	1,557.14
>25,00,00,000 and <=50,00,00,000	9	351	3,900.00
>50,00,00,000 and <=100,00,00,000	2	123	6,150.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,697</b>	<b>1,622</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 2015-16)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	3,85,948	-	-
>0 and <=1,50,000	1,23,324	520	0.42
>150,000 and <= 2,00,000	12,753	222	1.74
>2,00,000 and <=2,50,000	10,151	227	2.24
>2,50,000 and <= 3,50,000	16,061	478	2.98
>3,50,000 and <= 4,00,000	6,440	241	3.74
>4,00,000 and <= 4,50,000	5,772	245	4.24
>4,50,000 and <= 5,00,000	5,167	245	4.74
>5,00,000 and <= 5,50,000	4,736	248	5.24
>5,50,000 and <= 9,50,000	27,009	1,974	7.31
>9,50,000 and <= 10,00,000	2,699	263	9.74
>10,00,000 and <=15,00,000	19,387	2,386	12.31
>15,00,000 and <= 20,00,000	12,994	2,253	17.34
>20,00,000 and <= 25,00,000	9,579	2,144	22.38
>25,00,000 and <= 50,00,000	25,001	8,889	35.55
>50,00,000 and <= 1,00,00,000	19,070	13,632	71.48
>1,00,00,000 and <=5,00,00,000	21,891	48,314	220.70
>5,00,00,000 and <=10,00,00,000	4,709	33,381	708.88
>10,00,00,000 and <=25,00,00,000	3,613	56,499	1,563.77
>25,00,00,000 and <=50,00,00,000	1,487	51,955	3,493.95
>50,00,00,000 and <=100,00,00,000	925	64,518	6,974.92
>100,00,00,000 and <=500,00,00,000	811	1,67,995	20,714.55
>500,00,00,000	269	6,15,135	2,28,674.72
<b>Total</b>	<b>7,19,796</b>	<b>10,71,764</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 2015-16)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	6,87,818	-	-
>0 and <=1,50,000	8,040	57	0.71
>150,000 and <= 2,00,000	1,544	27	1.75
>2,00,000 and <=2,50,000	1,486	33	2.22
>2,50,000 and <= 3,50,000	2,379	71	2.98
>3,50,000 and <= 4,00,000	876	33	3.77
>4,00,000 and <= 4,50,000	1,051	45	4.28
>4,50,000 and <= 5,00,000	725	34	4.69
>5,00,000 and <= 5,50,000	808	42	5.20
>5,50,000 and <= 9,50,000	3,660	259	7.08
>9,50,000 and <= 10,00,000	248	24	9.68
>10,00,000 and <=15,00,000	2,218	273	12.31
>15,00,000 and <= 20,00,000	1,500	260	17.33
>20,00,000 and <= 25,00,000	1,080	241	22.31
>25,00,000 and <= 50,00,000	2,870	1,016	35.40
>50,00,000 and <= 1,00,00,000	1,792	1,261	70.37
>1,00,00,000 and <=5,00,00,000	1,432	2,873	200.63
>5,00,00,000 and <=10,00,00,000	159	1,108	696.86
>10,00,00,000 and <=25,00,00,000	71	947	1,333.80
>25,00,00,000 and <=50,00,00,000	28	1,004	3,585.71
>50,00,00,000 and <=100,00,00,000	7	502	7,171.43
>100,00,00,000 and <=500,00,00,000	3	616	20,533.33
>500,00,00,000	1	503	50,300.00
<b>Total</b>	<b>7,19,796</b>	<b>11,229</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-4S). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 6.3 Company- Range of Business Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	3,75,077	-	-
>0 and <=1,50,000	1,33,236	555	0.42
>150,000 and <= 2,00,000	13,482	234	1.74
>2,00,000 and <=2,50,000	10,834	242	2.23
>2,50,000 and <= 3,50,000	16,923	504	2.98
>3,50,000 and <= 4,00,000	6,782	254	3.75
>4,00,000 and <= 4,50,000	5,974	254	4.25
>4,50,000 and <= 5,00,000	5,398	256	4.74
>5,00,000 and <= 5,50,000	4,911	258	5.25
>5,50,000 and <= 9,50,000	27,968	2,044	7.31
>9,50,000 and <= 10,00,000	2,757	269	9.76
>10,00,000 and <=15,00,000	19,743	2,432	12.32
>15,00,000 and <= 20,00,000	13,071	2,266	17.34
>20,00,000 and <= 25,00,000	9,528	2,132	22.38
>25,00,000 and <= 50,00,000	24,484	8,695	35.51
>50,00,000 and <= 1,00,00,000	18,341	13,041	71.10
>1,00,00,000 and <=5,00,00,000	20,725	45,312	218.63
>5,00,00,000 and <=10,00,00,000	4,232	29,852	705.39
>10,00,00,000 and <=25,00,00,000	3,191	49,620	1,555.00
>25,00,00,000 and <=50,00,00,000	1,359	47,638	3,505.37
>50,00,00,000 and <=100,00,00,000	804	55,916	6,954.73
>100,00,00,000 and <=500,00,00,000	728	1,51,840	20,857.14
>500,00,00,000	248	5,80,853	2,34,214.92
<b>Total</b>	<b>7,19,796</b>	<b>9,94,467</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 2015-16)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	7,12,640	-	-
>0 and <=1,50,000	1,431	6	0.42
>150,000 and <= 2,00,000	182	3	1.65
>2,00,000 and <=2,50,000	181	4	2.21
>2,50,000 and <= 3,50,000	239	7	2.93
>3,50,000 and <= 4,00,000	110	4	3.64
>4,00,000 and <= 4,50,000	114	5	4.39
>4,50,000 and <= 5,00,000	89	4	4.49
>5,00,000 and <= 5,50,000	86	5	5.81
>5,50,000 and <= 9,50,000	554	40	7.22
>9,50,000 and <= 10,00,000	50	5	10.00
>10,00,000 and <=15,00,000	484	60	12.40
>15,00,000 and <= 20,00,000	304	53	17.43
>20,00,000 and <= 25,00,000	275	62	22.55
>25,00,000 and <= 50,00,000	782	279	35.68
>50,00,000 and <= 1,00,00,000	691	499	72.21
>1,00,00,000 and <=5,00,00,000	1,024	2,318	226.37
>5,00,00,000 and <=10,00,00,000	228	1,616	708.77
>10,00,00,000 and <=25,00,00,000	164	2,687	1,638.41
>25,00,00,000 and <=50,00,00,000	73	2,606	3,569.86
>50,00,00,000 and <=100,00,00,000	39	2,763	7,084.62
>100,00,00,000 and <=500,00,00,000	41	9,641	23,514.63
>500,00,00,000	15	19,069	1,27,126.67
<b>Total</b>	<b>7,19,796</b>	<b>41,736</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 2015-16)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	6,98,376	-	-
>0 and <=1,50,000	8,772	37	0.42
>150,000 and <= 2,00,000	818	14	1.71
>2,00,000 and <=2,50,000	695	16	2.30
>2,50,000 and <= 3,50,000	1,009	30	2.97
>3,50,000 and <= 4,00,000	400	15	3.75
>4,00,000 and <= 4,50,000	356	15	4.21
>4,50,000 and <= 5,00,000	318	15	4.72
>5,00,000 and <= 5,50,000	292	15	5.14
>5,50,000 and <= 9,50,000	1,591	116	7.29
>9,50,000 and <= 10,00,000	139	14	10.07
>10,00,000 and <=15,00,000	1,086	134	12.34
>15,00,000 and <= 20,00,000	733	127	17.33
>20,00,000 and <= 25,00,000	575	129	22.43
>25,00,000 and <= 50,00,000	1,385	493	35.60
>50,00,000 and <= 1,00,00,000	995	705	70.85
>1,00,00,000 and <=5,00,00,000	1,443	3,194	221.34
>5,00,00,000 and <=10,00,00,000	303	2,110	696.37
>10,00,00,000 and <=25,00,00,000	263	4,177	1,588.21
>25,00,00,000 and <=50,00,00,000	135	4,748	3,517.04
>50,00,00,000 and <=100,00,00,000	58	4,018	6,927.59
>100,00,00,000 and <=500,00,00,000	50	10,457	20,914.00
>500,00,00,000	4	4,911	1,22,775.00
<b>Total</b>	<b>7,19,796</b>	<b>35,490</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 2015-16)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	6,33,343	-	-
>0 and <=1,50,000	43,711	164	0.38
>150,000 and <= 2,00,000	3,548	62	1.75
>2,00,000 and <=2,50,000	2,793	63	2.26
>2,50,000 and <= 3,50,000	4,055	121	2.98
>3,50,000 and <= 4,00,000	1,620	61	3.77
>4,00,000 and <= 4,50,000	1,311	56	4.27
>4,50,000 and <= 5,00,000	1,268	60	4.73
>5,00,000 and <= 5,50,000	1,047	55	5.25
>5,50,000 and <= 9,50,000	5,735	418	7.29
>9,50,000 and <= 10,00,000	511	50	9.78
>10,00,000 and <=15,00,000	3,728	457	12.26
>15,00,000 and <= 20,00,000	2,251	390	17.33
>20,00,000 and <= 25,00,000	1,577	353	22.38
>25,00,000 and <= 50,00,000	4,105	1,452	35.37
>50,00,000 and <= 1,00,00,000	3,001	2,135	71.14
>1,00,00,000 and <=5,00,00,000	3,960	8,746	220.86
>5,00,00,000 and <=10,00,00,000	919	6,504	707.73
>10,00,00,000 and <=25,00,00,000	729	11,354	1,557.48
>25,00,00,000 and <=50,00,00,000	285	9,853	3,457.19
>50,00,00,000 and <=100,00,00,000	155	11,044	7,125.16
>100,00,00,000 and <=500,00,00,000	118	24,870	21,076.27
>500,00,00,000	26	32,420	1,24,692.31
<b>Total</b>	<b>7,19,796</b>	<b>1,10,688</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 2015-16)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	6,45,081	-	-
>0 and <=1,50,000	39,168	149	0.38
>150,000 and <= 2,00,000	3,229	56	1.73
>2,00,000 and <=2,50,000	2,556	57	2.23
>2,50,000 and <= 3,50,000	3,654	109	2.98
>3,50,000 and <= 4,00,000	1,462	55	3.76
>4,00,000 and <= 4,50,000	1,147	49	4.27
>4,50,000 and <= 5,00,000	1,147	54	4.71
>5,00,000 and <= 5,50,000	960	50	5.21
>5,50,000 and <= 9,50,000	5,155	375	7.27
>9,50,000 and <= 10,00,000	449	44	9.80
>10,00,000 and <=15,00,000	3,253	398	12.23
>15,00,000 and <= 20,00,000	1,942	336	17.30
>20,00,000 and <= 25,00,000	1,355	303	22.36
>25,00,000 and <= 50,00,000	3,378	1,189	35.20
>50,00,000 and <= 1,00,00,000	2,295	1,616	70.41
>1,00,00,000 and <=5,00,00,000	2,572	5,455	212.09
>5,00,00,000 and <=10,00,00,000	461	3,217	697.83
>10,00,00,000 and <=25,00,00,000	315	4,859	1,542.54
>25,00,00,000 and <=50,00,00,000	121	4,114	3,400.00
>50,00,00,000 and <=100,00,00,000	49	3,513	7,169.39
>100,00,00,000 and <=500,00,00,000	38	8,169	21,497.37
>500,00,00,000	9	8,530	94,777.78
<b>Total</b>	<b>7,19,796</b>	<b>42,697</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 returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 6.8 Company- Range of Total Loss Set off (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	5,92,583	-	-
>0 and <=1,50,000	62,061	256	0.41
>150,000 and <= 2,00,000	5,593	97	1.73
>2,00,000 and <=2,50,000	4,328	97	2.24
>2,50,000 and <= 3,50,000	6,494	193	2.97
>3,50,000 and <= 4,00,000	2,586	97	3.75
>4,00,000 and <= 4,50,000	2,222	94	4.23
>4,50,000 and <= 5,00,000	2,030	96	4.73
>5,00,000 and <= 5,50,000	1,823	96	5.27
>5,50,000 and <= 9,50,000	9,319	676	7.25
>9,50,000 and <= 10,00,000	809	79	9.77
>10,00,000 and <=15,00,000	5,803	713	12.29
>15,00,000 and <= 20,00,000	3,682	638	17.33
>20,00,000 and <= 25,00,000	2,572	575	22.36
>25,00,000 and <= 50,00,000	6,460	2,289	35.43
>50,00,000 and <= 1,00,00,000	4,349	3,053	70.20
>1,00,00,000 and <=5,00,00,000	4,982	10,682	214.41
>5,00,00,000 and <=10,00,00,000	862	5,990	694.90
>10,00,00,000 and <=25,00,00,000	696	10,617	1,525.43
>25,00,00,000 and <=50,00,00,000	257	9,017	3,508.56
>50,00,00,000 and <=100,00,00,000	138	9,360	6,782.61
>100,00,00,000 and <=500,00,00,000	116	24,460	21,086.21
>500,00,00,000	31	42,666	1,37,632.26
<b>Total</b>	<b>7,19,796</b>	<b>1,21,841</b>	

### Notes

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

## 6.9 Company- Range of Returned Income (AY 2015-16)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	3,87,183	-	-
>0 and <=1,50,000	1,22,867	520	0.42
>150,000 and <= 2,00,000	12,781	222	1.74
>2,00,000 and <=2,50,000	10,150	227	2.24
>2,50,000 and <= 3,50,000	16,079	478	2.97
>3,50,000 and <= 4,00,000	6,444	241	3.74
>4,00,000 and <= 4,50,000	5,772	245	4.24
>4,50,000 and <= 5,00,000	5,198	247	4.75
>5,00,000 and <= 5,50,000	4,727	248	5.25
>5,50,000 and <= 9,50,000	27,046	1,977	7.31
>9,50,000 and <= 10,00,000	2,709	264	9.75
>10,00,000 and <=15,00,000	19,437	2,393	12.31
>15,00,000 and <= 20,00,000	12,965	2,249	17.35
>20,00,000 and <= 25,00,000	9,558	2,139	22.38
>25,00,000 and <= 50,00,000	24,968	8,877	35.55
>50,00,000 and <= 1,00,00,000	19,008	13,602	71.56
>1,00,00,000 and <=5,00,00,000	21,607	47,632	220.45
>5,00,00,000 and <=10,00,00,000	4,587	32,493	708.37
>10,00,00,000 and <=25,00,00,000	3,461	54,072	1,562.32
>25,00,00,000 and <=50,00,00,000	1,410	49,190	3,488.65
>50,00,00,000 and <=100,00,00,000	848	59,142	6,974.29
>100,00,00,000 and <=500,00,00,000	760	1,59,229	20,951.18
>500,00,00,000	231	5,06,589	2,19,302.60
<b>Total</b>	<b>7,19,796</b>	<b>9,42,276</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 2015-16)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	3,44,295	-	-
>0 and <=1,50,000	2,07,535	740	0.36
>150,000 and <= 2,00,000	16,079	280	1.74
>2,00,000 and <=2,50,000	12,215	274	2.24
>2,50,000 and <= 3,50,000	18,382	546	2.97
>3,50,000 and <= 4,00,000	7,002	262	3.74
>4,00,000 and <= 4,50,000	6,087	258	4.24
>4,50,000 and <= 5,00,000	5,381	255	4.74
>5,00,000 and <= 5,50,000	4,632	243	5.25
>5,50,000 and <= 9,50,000	24,840	1,804	7.26
>9,50,000 and <= 10,00,000	2,074	202	9.74
>10,00,000 and <=15,00,000	15,106	1,853	12.27
>15,00,000 and <= 20,00,000	9,239	1,598	17.30
>20,00,000 and <= 25,00,000	6,116	1,369	22.38
>25,00,000 and <= 50,00,000	14,567	5,122	35.16
>50,00,000 and <= 1,00,00,000	9,906	6,939	70.05
>1,00,00,000 and <=5,00,00,000	11,404	24,539	215.18
>5,00,00,000 and <=10,00,00,000	2,090	14,659	701.39
>10,00,00,000 and <=25,00,00,000	1,558	24,135	1,549.10
>25,00,00,000 and <=50,00,00,000	576	20,043	3,479.69
>50,00,00,000 and <=100,00,00,000	336	23,312	6,938.10
>100,00,00,000 and <=500,00,00,000	288	59,164	20,543.06
>500,00,00,000	88	1,36,229	1,54,805.68
<b>Total</b>	<b>7,19,796</b>	<b>3,23,826</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 2015-16)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
101	Manufacturing Industry [Agro-based industries]	18,559	73,029	91,588
102	Manufacturing Industry [Automobile and Auto parts]	5,066	19,919	24,985
103	Manufacturing Industry [Cement]	815	3,199	4,014
104	Manufacturing Industry [Diamond cutting]	484	21,246	21,730
105	Manufacturing Industry [Drugs and Pharmaceuticals]	6,449	14,470	20,919
106	Manufacturing Industry [Electronics including Computer Hardware]	2,852	12,782	15,634
107	Manufacturing Industry [Engineering goods]	10,983	61,921	72,904
108	Manufacturing Industry [Fertilizers, Chemicals, Paints]	4,262	9,186	13,448
109	Manufacturing Industry [Flour & Rice Mills]	1,789	20,887	22,676
110	Manufacturing Industry [Food Processing Units]	3,790	19,352	23,142
111	Manufacturing Industry [Marble & Granite]	2,392	12,321	14,713
112	Manufacturing Industry [Paper]	1,535	5,907	7,442
113	Manufacturing Industry [Petroleum and Petrochemicals]	754	3,402	4,156
114	Manufacturing Industry [Power and energy]	5,901	1,897	7,798
115	Manufacturing Industry [Printing & Publishing]	3,062	29,541	32,603
116	Manufacturing Industry [Rubber]	1,024	3,917	4,941
117	Manufacturing Industry [Steel]	4,827	9,396	14,223
118	Manufacturing Industry [Sugar]	381	784	1,165
119	Manufacturing Industry [Tea, Coffee]	1,184	3,738	4,922
120	Manufacturing Industry [Textiles, Handloom, Powerlooms]	10,770	1,90,794	2,01,564
121	Manufacturing Industry [Tobacco]	311	1,913	2,224

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
122	Manufacturing Industry [Tyre]	176	1,429	1,605
123	Manufacturing Industry [Vanaspati & Edible Oils]	672	2,875	3,547
124	Manufacturing Industry [Others]	60,183	6,24,495	6,84,678
201	Trading [Chain stores]	819	23,930	24,749
202	Trading [Retailers]	20,287	41,19,921	41,40,208
203	Trading [Wholesalers]	28,658	8,06,091	8,34,749
204	Trading [Others]	1,11,976	29,16,849	30,28,825
301	Commission Agents [General Commission Agents]	5,117	13,69,643	13,74,760
401	Builders [Builders]	24,505	50,512	75,017
402	Builders [Estate agents]	4,996	28,206	33,202
403	Builders [Property Developers]	36,032	41,476	77,508
404	Builders [Others]	25,956	67,687	93,643
501	Contractors [Civil Contractors]	14,514	5,93,780	6,08,294
502	Contractors [Excise Contractors]	31	3,232	3,263
503	Contractors [Forest Contractors]	10	2,207	2,217
504	Contractors [Mining Contractors]	1,120	5,412	6,532
505	Contractors [Others]	15,369	13,72,175	13,87,544
601	Professionals [Chartered Accountants, Auditors, etc.]	123	87,821	87,944
602	Professionals [Fashion designers]	131	16,446	16,577
603	Professionals [Legal professionals]	436	2,20,790	2,21,226
604	Professionals [Medical professionals]	2,075	3,71,881	3,73,956
605	Professionals [Nursing Homes]	1,283	11,836	13,119
606	Professionals [Specialty hospitals]	1,463	4,538	6,001
607	Professionals [Others]	7,259	11,27,199	11,34,458

<b>Code</b>	<b>Type of Business</b>	<b>Corporate Taxpayers</b>	<b>Non-corporate Taxpayers</b>	<b>Total Taxpayers</b>
701	Service Sector [Advertisement agencies]	3,732	20,400	24,132
702	Service Sector [Beauty Parlours]	410	89,607	90,017
703	Service Sector [Consultancy services]	22,962	1,67,244	1,90,206
704	Service Sector [Courier Agencies]	659	12,717	13,376
705	Service Sector [Computer training/educational and coaching institutes]	4,785	1,12,556	1,17,341
706	Service Sector [Forex Dealers]	977	796	1,773
707	Service Sector [Hospitality services]	6,035	22,135	28,170
708	Service Sector [Hotels]	8,531	74,309	82,840
709	Service Sector [IT. enabled services, BPO service providers]	17,830	18,514	36,344
710	Service Sector [Security agencies]	2,747	14,540	17,287
711	Service Sector [Software development agencies]	14,891	11,307	26,198
712	Service Sector [Transporters]	5,474	2,92,464	2,97,938
713	Service Sector [Travel agents, tour operators]	5,754	88,498	94,252
714	Service Sector [Others]	86,506	25,29,107	26,15,613
801	Financial Service Sector [Banking Companies]	283	3,946	4,229
802	Financial Service Sector [Chit Funds]	3,694	1,422	5,116
803	Financial Service Sector [Financial Institutions]	557	4,606	5,163
804	Financial Service Sector [Financial service providers]	3,073	16,047	19,120
805	Financial Service Sector [Leasing Companies]	610	487	1,097
806	Financial Service Sector [Money Lenders]	399	92,743	93,142
807	Financial Service Sector [Non-Banking Financial Companies]	9,441	1,912	11,353
808	Financial Service Sector [Share Brokers, Sub-brokers, etc.]	4,197	14,167	18,364



<b>Code</b>	<b>Type of Business</b>	<b>Corporate Taxpayers</b>	<b>Non-corporate Taxpayers</b>	<b>Total Taxpayers</b>
809	Financial Service Sector [Others]	19,108	87,076	1,06,184
901	Entertainment Industry [Cable T.V. productions]	484	5,003	5,487
902	Entertainment Industry [Film distribution]	430	1,358	1,788
903	Entertainment Industry [Film laboratories]	50	474	524
904	Entertainment Industry [Motion Picture Producers]	848	1,239	2,087
905	Entertainment Industry [Television Channels]	470	1,907	2,377
906	Entertainment Industry [Others ]	5,308	76,345	81,653
XXXX	Others	39,170	14,48,687	14,87,857
	<b>Total</b>	<b>7,19,796</b>	<b>1,96,01,645</b>	<b>2,03,21,441</b>