

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

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PRESS RELEASE

CBDT notifies Income Tax Return Forms for the Assessment Year 2023-24 well in advance

CBDT has notified Income-tax Return Forms (ITR Forms) for the Assessment Year 2023-24 vide Notifications No. 04 & 05 of 2023 dated 10.02.2023 and 14.02.2023. These ITR forms will come into effect from 1st April, 2023 and have been notified well in advance in order to enable filing of returns from the beginning of the ensuing Assessment Year.

In order to facilitate the taxpayers and to improve ease of filing, no significant changes have been made to the ITR Forms in comparison to last year's ITR Forms. Only the bare minimum changes necessitated due to amendments in the Income-tax Act, 1961 (the 'Act') have been made.

ITR Form 1 (Sahaj) and ITR Form 4 (Sugam) are simpler Forms that cater to a large number of small and medium taxpayers. Sahaj can be filed by a resident individual having income upto Rs. 50 lakh and who receives income from salary, one house property, other sources (interest etc.) and agricultural income upto Rs. 5 thousand. Sugam can be filed by individuals, Hindu Undivided Families (HUFs) and firms (other than Limited Liability Partnerships (LLPs)) being a resident having total income upto Rs. 50 lakh and income from business and profession computed under sections 44AD, 44ADA or 44AE.

Individuals and HUFs not having income from business or profession (and not eligible for filing Sahaj) can file ITR Form 2 while those having income from business or profession can file ITR Form 3. Persons other than individuals, HUFs and companies i.e. partnership firms, LLPs etc. can file ITR Form 5. Companies other than companies

claiming exemption under section 11 can file ITR Form 6. Trusts, political parties, charitable institutions, etc. claiming exempt income under the Act can file ITR Form 7.

In order to further streamline the ITR filing process, not only have all the ITR forms been notified well in time this year, no changes have been made in the manner of filing of ITR Forms as compared to last year. The notified ITR Forms will be available on the Department's website at www.incometaxindia.gov.in

(Surabhi Ahluwalia)
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Official Spokesperson, CBDT.