

Chartered Accountant Intermediate  
Course – Group 1  
Subject- Income Tax  
Topic- Provisions for Filing Return of  
Income and Self Assessment

**CA KRISHNA AGARWAL**

# Filing of Return

Compulsory  
filing of Return  
of Income

Return of Loss

Belated  
Return

Revised  
Return

Defective  
Return

# Compulsory filing of Return of Income

- 1) Per section 139(1) , it is mandatory for every company and firm to file return in every previous year on or before the due date.
- 2) Any other person he/she is liable to file return in every previous year if the total income is exceeds the basic exemption limit.
- 3) A RNOR is required to file return if he is the beneficial owner of any property or asset in any previous year.
- 4) HUF, AOP/BOI will file return if its total income exceeds basic exemption limit.

# Due Date for filing Income Tax Return

Category of Taxpayer	Due Date for Tax Filing – FY 2018-19
Individual	31st August, 2019
Body of Individuals (BOI)	31st August 2019
Hindu Undivided Family (HUF)	31st August 2019
Association of Persons (AOP)	31st August 2019
Businesses (Requiring Audit)	31st October 2019
Businesses (Requiring TP Report)	30th November 2019