

Income Tax Department

Income Tax Return Statistics

Assessment Year 2012-13

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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) and paper returns captured in system upto 18th December 2014.
- iii. In cases where more than one return is submitted, the values in the latest return have been considered.
- iv. “Top 20 values” in each attribute of Statistics was reviewed to identify apparent data entry mistakes.
- v. The statistics were prepared after eliminating identified data entry errors, if any, in “Top 20 values”. As a result the count would be lower in some tables.
- vi. Various terms used in the statistics have been defined below respective tables.

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.

The values as quoted in/captured from the income-tax returns have been compiled. Only information in “Top 20 values” for each attribute of statistics was reviewed to identify apparent data entry mistakes, if any.

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 - Range of Salary Income (AY 2012-13)

Range	No. of Returns	Sum of Salary Income (In Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	195,10,557	-	-
>0 and <=1,50,000	16,00,827	14,961	0.93
>150,000 and <= 2,00,000	10,67,619	18,859	1.77
>2,00,000 and <=2,50,000	10,24,429	23,123	2.26
>2,50,000 and <= 3,50,000	19,18,858	57,079	2.97
>3,50,000 and <= 4,00,000	8,06,736	30,217	3.75
>4,00,000 and <= 4,50,000	7,54,236	32,050	4.25
>4,50,000 and <= 5,00,000	6,96,242	33,033	4.74
>5,00,000 and <= 5,50,000	5,95,320	31,191	5.24
>5,50,000 and <= 9,50,000	20,23,703	1,40,472	6.94
>9,50,000 and <= 10,00,000	1,00,160	9,760	9.74
>10,00,000 and <=15,00,000	5,92,452	71,469	12.06
>15,00,000 and <= 20,00,000	2,07,158	35,569	17.17
>20,00,000 and <= 25,00,000	1,10,707	24,710	22.32
>25,00,000 and <= 50,00,000	1,24,483	41,306	33.18
>50,00,000 and <= 1,00,00,000	36,776	25,033	68.07
>1,00,00,000 and <=5,00,00,000	17,516	30,662	175.05
>5,00,00,000 and <=10,00,00,000	655	4,375	667.90
>10,00,00,000 and <=25,00,00,000	156	2,158	1,383.40
>25,00,00,000 and <=50,00,00,000	26	809	3,110.67
>50,00,00,000 and <=100,00,00,000	6	412	6,872.97
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	311,88,622	6,27,246	

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

1.2 All Taxpayers - Range of House Property Income (AY 2012-13)

Range	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (in Lakh INR)
< 0	6,06,091	-3,298	-0.54
= 0	284,20,105	-	-
>0 and <=1,50,000	15,49,028	9,333	0.60
>150,000 and <= 2,00,000	1,78,379	3,085	1.73
>2,00,000 and <=2,50,000	1,09,242	2,424	2.22
>2,50,000 and <= 3,50,000	1,16,961	3,419	2.92
>3,50,000 and <= 4,00,000	31,417	1,175	3.74
>4,00,000 and <= 4,50,000	26,099	1,105	4.23
>4,50,000 and <= 5,00,000	19,470	923	4.74
>5,00,000 and <= 5,50,000	16,893	884	5.23
>5,50,000 and <= 9,50,000	59,493	4,158	6.99
>9,50,000 and <= 10,00,000	3,216	313	9.74
>10,00,000 and <=15,00,000	20,417	2,481	12.15
>15,00,000 and <= 20,00,000	9,496	1,634	17.21
>20,00,000 and <= 25,00,000	5,442	1,210	22.24
>25,00,000 and <= 50,00,000	10,215	3,506	34.32
>50,00,000 and <= 1,00,00,000	4,178	2,872	68.75
>1,00,00,000 and <=5,00,00,000	2,221	4,108	184.95
>5,00,00,000 and <=10,00,00,000	162	1,147	707.76
>10,00,00,000 and <=25,00,00,000	65	891	1,370.50
>25,00,00,000 and <=50,00,00,000	24	792	3,299.96
>50,00,00,000 and <=100,00,00,000	6	422	7,034.81
>100,00,00,000 and <=500,00,00,000	2	627	31,325.94
>500,00,00,000	-	-	-
Total	311,88,622	43,211	

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.
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.

1.3 All Taxpayers - Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (in Lakh INR)
< 0	3,860	-21,598	-559.54
= 0	147,04,225	-	-
>0 and <=1,50,000	44,60,691	35,787	0.80
>150,000 and <= 2,00,000	51,33,944	91,641	1.79
>2,00,000 and <=2,50,000	25,03,880	55,307	2.21
>2,50,000 and <= 3,50,000	19,95,762	57,929	2.90
>3,50,000 and <= 4,00,000	4,48,955	16,749	3.73
>4,00,000 and <= 4,50,000	3,34,808	14,165	4.23
>4,50,000 and <= 5,00,000	2,64,559	12,543	4.74
>5,00,000 and <= 5,50,000	1,92,414	10,063	5.23
>5,50,000 and <= 9,50,000	6,50,923	45,723	7.02
>9,50,000 and <= 10,00,000	37,770	3,683	9.75
>10,00,000 and <=15,00,000	1,75,846	21,202	12.06
>15,00,000 and <= 20,00,000	73,949	12,735	17.22
>20,00,000 and <= 25,00,000	41,370	9,223	22.29
>25,00,000 and <= 50,00,000	79,512	27,524	34.62
>50,00,000 and <= 1,00,00,000	40,584	28,348	69.85
>1,00,00,000 and <=5,00,00,000	33,702	69,814	207.15
>5,00,00,000 and <=10,00,00,000	5,156	36,035	698.89
>10,00,00,000 and <=25,00,00,000	3,774	58,440	1,548.49
>25,00,00,000 and <=50,00,00,000	1,347	47,209	3,504.73
>50,00,00,000 and <=100,00,00,000	725	50,342	6,943.70
>100,00,00,000 and <=500,00,00,000	661	1,36,381	20,632.53
>500,00,00,000	205	4,50,712	2,19,859.41
Total	311,88,622	12,69,953	

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. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. 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

1.4 All Taxpayers - Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	86,514	-15,864	-18.34
= 0	308,83,549	-	-
>0 and <=1,50,000	1,05,861	586	0.55
>150,000 and <= 2,00,000	17,629	306	1.74
>2,00,000 and <=2,50,000	10,768	241	2.24
>2,50,000 and <= 3,50,000	13,060	386	2.96
>3,50,000 and <= 4,00,000	4,886	183	3.75
>4,00,000 and <= 4,50,000	3,902	166	4.24
>4,50,000 and <= 5,00,000	3,491	166	4.75
>5,00,000 and <= 5,50,000	3,015	158	5.24
>5,50,000 and <= 9,50,000	15,893	1,154	7.26
>9,50,000 and <= 10,00,000	1,405	137	9.76
>10,00,000 and <=15,00,000	9,495	1,167	12.29
>15,00,000 and <= 20,00,000	5,837	1,012	17.35
>20,00,000 and <= 25,00,000	3,785	848	22.41
>25,00,000 and <= 50,00,000	8,785	3,086	35.13
>50,00,000 and <= 1,00,00,000	5,066	3,538	69.84
>1,00,00,000 and <=5,00,00,000	4,441	8,985	202.31
>5,00,00,000 and <=10,00,00,000	603	4,223	700.36
>10,00,00,000 and <=25,00,00,000	393	5,883	1,496.88
>25,00,00,000 and <=50,00,00,000	111	3,758	3,385.92
>50,00,00,000 and <=100,00,00,000	58	3,986	6,873.08
>100,00,00,000 and <=500,00,00,000	64	13,852	21,643.79
>500,00,00,000	11	32,162	2,92,385.99
Total	311,88,622	70,121	

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. Loss from the transfer of long-term capital asset under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. 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.
4. 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

1.5 All Taxpayers - Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	1,79,947	-30,041	-16.69
= 0	305,20,643	-	-
>0 and <=1,50,000	4,02,683	1,046	0.26
>150,000 and <= 2,00,000	18,456	322	1.74
>2,00,000 and <=2,50,000	11,827	264	2.23
>2,50,000 and <= 3,50,000	14,571	430	2.95
>3,50,000 and <= 4,00,000	4,836	181	3.75
>4,00,000 and <= 4,50,000	3,823	162	4.24
>4,50,000 and <= 5,00,000	3,309	158	4.76
>5,00,000 and <= 5,50,000	2,662	139	5.23
>5,50,000 and <= 9,50,000	10,804	771	7.14
>9,50,000 and <= 10,00,000	787	77	9.77
>10,00,000 and <=15,00,000	4,452	543	12.19
>15,00,000 and <= 20,00,000	2,291	396	17.26
>20,00,000 and <= 25,00,000	1,402	314	22.41
>25,00,000 and <= 50,00,000	2,879	999	34.70
>50,00,000 and <= 1,00,00,000	1,545	1,065	68.96
>1,00,00,000 and <=5,00,00,000	1,319	2,730	206.98
>5,00,00,000 and <=10,00,00,000	168	1,153	686.13
>10,00,00,000 and <=25,00,00,000	141	2,214	1,570.38
>25,00,00,000 and <=50,00,00,000	45	1,558	3,463.02
>50,00,00,000 and <=100,00,00,000	16	1,099	6,867.38
>100,00,00,000 and <=500,00,00,000	15	2,806	18,705.49
>500,00,00,000	1	1,056	1,05,610.82
Total	311,88,622	-10,558	

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. Loss from the transfer of short-term capital assets under the head "Capital Gains" is also included in the Short Term Capital Gains Income.
3. 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.
4. 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.

1.6 All Taxpayers - Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	8,820	-33	-0.37
= 0	165,21,778	-	-
>0 and <=1,50,000	116,82,594	39,231	0.34
>150,000 and <= 2,00,000	13,05,417	23,005	1.76
>2,00,000 and <=2,50,000	5,55,149	12,323	2.22
>2,50,000 and <= 3,50,000	4,92,702	14,371	2.92
>3,50,000 and <= 4,00,000	1,21,109	4,523	3.73
>4,00,000 and <= 4,50,000	88,005	3,729	4.24
>4,50,000 and <= 5,00,000	70,513	3,348	4.75
>5,00,000 and <= 5,50,000	54,624	2,858	5.23
>5,50,000 and <= 9,50,000	1,77,481	12,416	7.00
>9,50,000 and <= 10,00,000	9,158	893	9.75
>10,00,000 and <=15,00,000	44,924	5,398	12.02
>15,00,000 and <= 20,00,000	17,479	3,006	17.20
>20,00,000 and <= 25,00,000	9,592	2,137	22.28
>25,00,000 and <= 50,00,000	16,362	5,585	34.13
>50,00,000 and <= 1,00,00,000	6,894	4,730	68.61
>1,00,00,000 and <=5,00,00,000	4,804	9,426	196.21
>5,00,00,000 and <=10,00,00,000	582	4,098	704.14
>10,00,00,000 and <=25,00,00,000	386	5,930	1,536.32
>25,00,00,000 and <=50,00,00,000	121	4,027	3,328.29
>50,00,00,000 and <=100,00,00,000	64	4,478	6,996.94
>100,00,00,000 and <=500,00,00,000	55	10,830	19,690.05
>500,00,00,000	9	9,527	1,05,850.28
Total	311,88,622	1,85,832	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income.
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. 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.

1.7 All Taxpayers - Range of Interest Income (AY-2012-13)

Range	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (in Lakh INR)
< 0	30	-0	-0.61
= 0	251,22,875	-	-
>0 and <=1,50,000	52,89,112	13,284	0.25
>150,000 and <= 2,00,000	2,21,865	3,849	1.73
>2,00,000 and <=2,50,000	1,30,168	2,905	2.23
>2,50,000 and <= 3,50,000	1,45,508	4,279	2.94
>3,50,000 and <= 4,00,000	43,316	1,619	3.74
>4,00,000 and <= 4,50,000	32,572	1,381	4.24
>4,50,000 and <= 5,00,000	26,073	1,236	4.74
>5,00,000 and <= 5,50,000	20,774	1,088	5.24
>5,50,000 and <= 9,50,000	79,351	5,618	7.08
>9,50,000 and <= 10,00,000	5,121	499	9.74
>10,00,000 and <=15,00,000	29,302	3,543	12.09
>15,00,000 and <= 20,00,000	12,669	2,182	17.22
>20,00,000 and <= 25,00,000	7,167	1,597	22.28
>25,00,000 and <= 50,00,000	12,698	4,345	34.22
>50,00,000 and <= 1,00,00,000	5,338	3,663	68.63
>1,00,00,000 and <=5,00,00,000	3,773	7,467	197.90
>5,00,00,000 and <=10,00,00,000	426	2,967	696.42
>10,00,00,000 and <=25,00,00,000	300	4,631	1,543.57
>25,00,00,000 and <=50,00,00,000	93	3,085	3,316.96
>50,00,00,000 and <=100,00,00,000	44	3,103	7,051.51
>100,00,00,000 and <=500,00,00,000	42	8,354	19,889.32
>500,00,00,000	5	4,898	97,962.91
Total	311,88,622	85,591	

Notes

1. 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.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. 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.

1.8 All Taxpayers -Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (In Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	298,42,260	-	-
>0 and <=1,50,000	11,94,042	7,489	0.63
>150,000 and <= 2,00,000	31,438	544	1.73
>2,00,000 and <=2,50,000	20,910	467	2.23
>2,50,000 and <= 3,50,000	25,475	750	2.94
>3,50,000 and <= 4,00,000	8,061	301	3.74
>4,00,000 and <= 4,50,000	6,458	274	4.24
>4,50,000 and <= 5,00,000	5,311	252	4.75
>5,00,000 and <= 5,50,000	4,230	222	5.24
>5,50,000 and <= 9,50,000	18,366	1,316	7.16
>9,50,000 and <= 10,00,000	1,373	134	9.75
>10,00,000 and <=15,00,000	8,269	1,009	12.21
>15,00,000 and <= 20,00,000	4,564	788	17.26
>20,00,000 and <= 25,00,000	2,919	651	22.31
>25,00,000 and <= 50,00,000	6,337	2,210	34.87
>50,00,000 and <= 1,00,00,000	3,642	2,544	69.86
>1,00,00,000 and <=5,00,00,000	3,628	7,599	209.45
>5,00,00,000 and <=10,00,00,000	619	4,281	691.53
>10,00,00,000 and <=25,00,00,000	438	6,698	1,529.14
>25,00,00,000 and <=50,00,00,000	158	5,366	3,396.29
>50,00,00,000 and <=100,00,00,000	64	4,503	7,036.38
>100,00,00,000 and <=500,00,00,000	50	10,408	20,815.51
>500,00,00,000	10	10,158	1,01,582.10
Total	311,88,622	67,963	

Notes

1. Brought Forward 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 Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab.

1.9 All Taxpayers - Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (in Lakh INR)
< 0	3,46,884	-3,89,765	-112.36
= 0	3,96,928	-	-
>0 and <=1,50,000	43,52,466	36,274	0.83
>150,000 and <= 2,00,000	111,21,850	1,99,140	1.79
>2,00,000 and <=2,50,000	38,52,215	85,465	2.22
>2,50,000 and <= 3,50,000	36,29,114	1,06,649	2.94
>3,50,000 and <= 4,00,000	11,98,970	44,855	3.74
>4,00,000 and <= 4,50,000	9,85,106	41,755	4.24
>4,50,000 and <= 5,00,000	8,30,559	39,449	4.75
>5,00,000 and <= 5,50,000	6,72,691	35,204	5.23
>5,50,000 and <= 9,50,000	21,54,403	1,51,551	7.03
>9,50,000 and <= 10,00,000	1,29,568	12,632	9.75
>10,00,000 and <=15,00,000	6,92,535	83,604	12.07
>15,00,000 and <= 20,00,000	2,80,098	48,211	17.21
>20,00,000 and <= 25,00,000	1,55,064	34,525	22.27
>25,00,000 and <= 50,00,000	2,25,765	76,643	33.95
>50,00,000 and <= 1,00,00,000	91,074	62,870	69.03
>1,00,00,000 and <=5,00,00,000	60,072	1,17,088	194.91
>5,00,00,000 and <=10,00,00,000	6,320	43,910	694.78
>10,00,00,000 and <=25,00,00,000	3,978	60,919	1,531.39
>25,00,00,000 and <=50,00,00,000	1,339	46,461	3,469.82
>50,00,00,000 and <=100,00,00,000	714	49,779	6,971.81
>100,00,00,000 and <=500,00,00,000	675	1,39,200	20,622.15
>500,00,00,000	198	4,29,920	2,17,131.18
Total	311,88,586	15,56,337	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab. 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.

1.10 All Taxpayers - Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	24	-0	-0.02
= 0	173,51,402	-	-
>0 and <=1,50,000	121,62,239	26,235	0.22
>150,000 and <= 2,00,000	3,42,219	5,945	1.74
>2,00,000 and <=2,50,000	2,42,681	5,422	2.23
>2,50,000 and <= 3,50,000	3,03,567	8,962	2.95
>3,50,000 and <= 4,00,000	1,00,273	3,751	3.74
>4,00,000 and <= 4,50,000	80,370	3,409	4.24
>4,50,000 and <= 5,00,000	68,144	3,232	4.74
>5,00,000 and <= 5,50,000	56,574	2,966	5.24
>5,50,000 and <= 9,50,000	2,18,896	15,487	7.08
>9,50,000 and <= 10,00,000	13,745	1,340	9.75
>10,00,000 and <=15,00,000	86,528	10,513	12.15
>15,00,000 and <= 20,00,000	42,982	7,411	17.24
>20,00,000 and <= 25,00,000	25,248	5,631	22.30
>25,00,000 and <= 50,00,000	49,096	16,940	34.50
>50,00,000 and <= 1,00,00,000	22,742	15,644	68.79
>1,00,00,000 and <=5,00,00,000	17,045	34,082	199.95
>5,00,00,000 and <=10,00,00,000	2,302	15,912	691.21
>10,00,00,000 and <=25,00,00,000	1,408	21,749	1,544.69
>25,00,00,000 and <=50,00,00,000	518	18,100	3,494.12
>50,00,00,000 and <=100,00,00,000	291	20,275	6,967.28
>100,00,00,000 and <=500,00,00,000	252	52,992	21,028.52
>500,00,00,000	63	93,582	1,48,543.40
Total	311,88,609	3,89,577	

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 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.
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

Individual- Range of Salary Income (AY 2012-13) Range (in INR)	No. of Returns	Sum of Salary Income (In Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	170,89,773	-	-
>0 and <=1,50,000	16,00,167	14,956	0.93
>150,000 and <= 2,00,000	10,67,300	18,853	1.77
>2,00,000 and <=2,50,000	10,24,315	23,120	2.26
>2,50,000 and <= 3,50,000	19,18,714	57,075	2.97

>3,50,000 and <= 4,00,000	8,06,685	30,215	3.75
>4,00,000 and <= 4,50,000	7,54,202	32,048	4.25
>4,50,000 and <= 5,00,000	6,96,210	33,032	4.74
>5,00,000 and <= 5,50,000	5,95,298	31,190	5.24
>5,50,000 and <= 9,50,000	20,23,583	1,40,464	6.94
>9,50,000 and <= 10,00,000	1,00,155	9,760	9.74
>10,00,000 and <=15,00,000	5,92,418	71,464	12.06
>15,00,000 and <= 20,00,000	2,07,141	35,566	17.17
>20,00,000 and <= 25,00,000	1,10,700	24,708	22.32
>25,00,000 and <= 50,00,000	1,24,472	41,302	33.18
>50,00,000 and <= 1,00,00,000	36,775	25,032	68.07
>1,00,00,000 and <=5,00,00,000	17,515	30,661	175.05
>5,00,00,000 and <=10,00,00,000	655	4,375	667.9
>10,00,00,000 and <=25,00,00,000	156	2,158	1,383.40
>25,00,00,000 and <=50,00,00,000	26	809	3,110.67
>50,00,00,000 and <=100,00,00,000	6	412	6,872.97
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	287,66,266	6,27,200	

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
4. Salary income has also been reported by some taxpayers other than individuals (e.g. HUF).

2.1 Individual- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income(in Lakh INR)
< 0	6,06,046	-3,298	-0.54
= 0	261,64,481	-	-
>0 and <=1,50,000	14,55,109	8,727	0.60
>150,000 and <= 2,00,000	1,63,759	2,832	1.73
>2,00,000 and <=2,50,000	1,00,043	2,220	2.22
>2,50,000 and <= 3,50,000	1,05,455	3,081	2.92
>3,50,000 and <= 4,00,000	27,831	1,041	3.74
>4,00,000 and <= 4,50,000	22,712	962	4.23
>4,50,000 and <= 5,00,000	17,010	806	4.74
>5,00,000 and <= 5,50,000	14,629	766	5.23
>5,50,000 and <= 9,50,000	49,986	3,491	6.98
>9,50,000 and <= 10,00,000	2,668	260	9.74
>10,00,000 and <=15,00,000	16,148	1,958	12.12
>15,00,000 and <= 20,00,000	7,093	1,219	17.18
>20,00,000 and <= 25,00,000	3,951	878	22.22
>25,00,000 and <= 50,00,000	6,451	2,186	33.89
>50,00,000 and <= 1,00,00,000	2,151	1,450	67.42
>1,00,00,000 and <=5,00,00,000	725	1,210	166.89
>5,00,00,000 and <=10,00,00,000	13	84	646.08
>10,00,00,000 and <=25,00,00,000	5	56	1,126.90
>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	-	-	-
Total	287,66,266	29,927	

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
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

2.2 Individual- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (in Lakh INR)
< 0	596	-76	-12.82
= 0	136,87,437	-	-
>0 and <=1,50,000	37,58,018	32,267	0.86
>150,000 and <= 2,00,000	49,67,263	88,730	1.79
>2,00,000 and <=2,50,000	24,30,555	53,673	2.21
>2,50,000 and <= 3,50,000	19,02,232	55,171	2.90
>3,50,000 and <= 4,00,000	4,18,538	15,610	3.73
>4,00,000 and <= 4,50,000	3,08,773	13,061	4.23
>4,50,000 and <= 5,00,000	2,40,449	11,398	4.74
>5,00,000 and <= 5,50,000	1,74,106	9,105	5.23
>5,50,000 and <= 9,50,000	5,69,045	39,829	7.00
>9,50,000 and <= 10,00,000	30,911	3,014	9.75
>10,00,000 and <=15,00,000	1,36,295	16,359	12.00
>15,00,000 and <= 20,00,000	50,623	8,697	17.18
>20,00,000 and <= 25,00,000	26,033	5,795	22.26
>25,00,000 and <= 50,00,000	41,634	14,170	34.03
>50,00,000 and <= 1,00,00,000	15,120	10,290	68.06
>1,00,00,000 and <=5,00,00,000	7,820	14,362	183.66
>5,00,00,000 and <=10,00,00,000	513	3,449	672.27
>10,00,00,000 and <=25,00,00,000	243	3,716	1,529.12
>25,00,00,000 and <=50,00,00,000	37	1,239	3,349.68
>50,00,00,000 and <=100,00,00,000	18	1,344	7,466.55
>100,00,00,000 and <=500,00,00,000	6	1,373	22,885.58
>500,00,00,000	1	673	67,316.16
Total	287,66,266	4,03,251	

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. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. 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

2.3 Individual- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	75,568	-3,585	-4.74
= 0	284,91,258	-	-
>0 and <=1,50,000	98,851	548	0.55
>150,000 and <= 2,00,000	16,294	283	1.74
>2,00,000 and <=2,50,000	9,966	223	2.24
>2,50,000 and <= 3,50,000	12,073	357	2.96
>3,50,000 and <= 4,00,000	4,441	166	3.75
>4,00,000 and <= 4,50,000	3,562	151	4.24
>4,50,000 and <= 5,00,000	3,215	153	4.75
>5,00,000 and <= 5,50,000	2,755	144	5.24
>5,50,000 and <= 9,50,000	14,471	1,050	7.25
>9,50,000 and <= 10,00,000	1,266	124	9.76
>10,00,000 and <=15,00,000	8,509	1,045	12.28
>15,00,000 and <= 20,00,000	5,166	896	17.34
>20,00,000 and <= 25,00,000	3,337	747	22.39
>25,00,000 and <= 50,00,000	7,420	2,595	34.98
>50,00,000 and <= 1,00,00,000	4,082	2,841	69.61
>1,00,00,000 and <=5,00,00,000	3,312	6,541	197.48
>5,00,00,000 and <=10,00,00,000	389	2,686	690.55
>10,00,00,000 and <=25,00,00,000	229	3,417	1,492.22
>25,00,00,000 and <=50,00,00,000	48	1,624	3,383.31
>50,00,00,000 and <=100,00,00,000	27	1,909	7,069.93
>100,00,00,000 and <=500,00,00,000	26	5,871	22,579.82
>500,00,00,000	1	693	69,254.82
Total	287,66,266	30,479	

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. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. 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.
4. 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

2.4 Individual- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	1,59,633	-2,912	-1.82
= 0	281,76,224	-	-
>0 and <=1,50,000	3,61,204	923	0.26
>150,000 and <= 2,00,000	15,539	271	1.75
>2,00,000 and <=2,50,000	10,164	227	2.23
>2,50,000 and <= 3,50,000	12,453	368	2.95
>3,50,000 and <= 4,00,000	4,144	155	3.75
>4,00,000 and <= 4,50,000	3,273	139	4.25
>4,50,000 and <= 5,00,000	2,744	131	4.76
>5,00,000 and <= 5,50,000	2,208	116	5.23
>5,50,000 and <= 9,50,000	8,912	634	7.12
>9,50,000 and <= 10,00,000	621	61	9.77
>10,00,000 and <=15,00,000	3,430	417	12.16
>15,00,000 and <= 20,00,000	1,693	292	17.24
>20,00,000 and <= 25,00,000	990	221	22.35
>25,00,000 and <= 50,00,000	1,812	622	34.31
>50,00,000 and <= 1,00,00,000	781	532	68.17
>1,00,00,000 and <=5,00,00,000	414	769	185.84
>5,00,00,000 and <=10,00,00,000	17	107	628.75
>10,00,00,000 and <=25,00,00,000	6	89	1,476.79
>25,00,00,000 and <=50,00,00,000	4	128	3,197.73
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	287,66,266	3,290	

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. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. 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.
4. 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

2.5 Individual- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	8,797	-33	-0.37
= 0	149,49,488	-	-
>0 and <=1,50,000	111,64,131	36,815	0.33
>150,000 and <= 2,00,000	11,71,362	20,653	1.76
>2,00,000 and <=2,50,000	5,05,926	11,230	2.22
>2,50,000 and <= 3,50,000	4,38,535	12,785	2.92
>3,50,000 and <= 4,00,000	1,06,777	3,987	3.73
>4,00,000 and <= 4,50,000	77,001	3,262	4.24
>4,50,000 and <= 5,00,000	60,439	2,868	4.75
>5,00,000 and <= 5,50,000	46,571	2,437	5.23
>5,50,000 and <= 9,50,000	1,49,852	10,469	6.99
>9,50,000 and <= 10,00,000	7,742	755	9.75
>10,00,000 and <=15,00,000	37,874	4,549	12.01
>15,00,000 and <= 20,00,000	14,466	2,485	17.18
>20,00,000 and <= 25,00,000	7,730	1,721	22.27
>25,00,000 and <= 50,00,000	12,338	4,186	33.92
>50,00,000 and <= 1,00,00,000	4,629	3,137	67.76
>1,00,00,000 and <=5,00,00,000	2,380	4,274	179.56
>5,00,00,000 and <=10,00,00,000	153	1,070	699.45
>10,00,00,000 and <=25,00,00,000	62	859	1,385.08
>25,00,00,000 and <=50,00,00,000	10	304	3,042.53
>50,00,00,000 and <=100,00,00,000	2	105	5,243.86
>100,00,00,000 and <=500,00,00,000	1	103	10,281.04
>500,00,00,000	-	-	-
Total	287,66,266	1,28,020	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. 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

2.6 Individual- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (in Lakh INR)
< 0	26	-0	-0.70
= 0	232,74,593	-	-
>0 and <=1,50,000	48,73,186	11,530	0.24
>150,000 and <= 2,00,000	1,72,804	2,997	1.73
>2,00,000 and <=2,50,000	1,05,401	2,353	2.23
>2,50,000 and <= 3,50,000	1,18,246	3,479	2.94
>3,50,000 and <= 4,00,000	35,344	1,321	3.74
>4,00,000 and <= 4,50,000	26,527	1,125	4.24
>4,50,000 and <= 5,00,000	21,274	1,009	4.74
>5,00,000 and <= 5,50,000	16,942	888	5.24
>5,50,000 and <= 9,50,000	64,465	4,560	7.07
>9,50,000 and <= 10,00,000	4,175	407	9.74
>10,00,000 and <=15,00,000	23,543	2,846	12.09
>15,00,000 and <= 20,00,000	9,967	1,715	17.21
>20,00,000 and <= 25,00,000	5,488	1,223	22.28
>25,00,000 and <= 50,00,000	9,148	3,112	34.02
>50,00,000 and <= 1,00,00,000	3,345	2,271	67.90
>1,00,00,000 and <=5,00,00,000	1,682	3,022	179.70
>5,00,00,000 and <=10,00,00,000	78	517	663.21
>10,00,00,000 and <=25,00,00,000	28	394	1,406.54
>25,00,00,000 and <=50,00,00,000	3	99	3,305.03
>50,00,00,000 and <=100,00,00,000	1	52	5,151.79
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	287,66,266	44,918	

Notes

1. 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.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. 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

2.7 Individual- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (In Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	275,78,695	-	-
>0 and <=1,50,000	10,98,621	7,116	0.65
>150,000 and <= 2,00,000	24,043	415	1.73
>2,00,000 and <=2,50,000	15,283	341	2.23
>2,50,000 and <= 3,50,000	17,622	518	2.94
>3,50,000 and <= 4,00,000	5,167	193	3.74
>4,00,000 and <= 4,50,000	3,906	166	4.24
>4,50,000 and <= 5,00,000	3,066	145	4.74
>5,00,000 and <= 5,50,000	2,326	122	5.24
>5,50,000 and <= 9,50,000	9,068	641	7.07
>9,50,000 and <= 10,00,000	582	57	9.76
>10,00,000 and <=15,00,000	3,098	375	12.11
>15,00,000 and <= 20,00,000	1,458	251	17.23
>20,00,000 and <= 25,00,000	812	181	22.27
>25,00,000 and <= 50,00,000	1,469	500	34.06
>50,00,000 and <= 1,00,00,000	618	425	68.82
>1,00,00,000 and <=5,00,00,000	387	713	184.18
>5,00,00,000 and <=10,00,00,000	29	193	665.43
>10,00,00,000 and <=25,00,00,000	15	213	1,419.63
>25,00,00,000 and <=50,00,00,000	1	31	3,114.98
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	287,66,266	12,596	

Notes

1. Brought Forward 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 Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

2.8 Individual- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (in Lakh INR)
< 0	31,813	-3,370	-10.59
= 0	99,336	-	-
>0 and <=1,50,000	35,97,240	32,401	0.90
>150,000 and <= 2,00,000	107,46,492	1,92,508	1.79
>2,00,000 and <=2,50,000	37,27,536	82,707	2.22
>2,50,000 and <= 3,50,000	35,05,548	1,03,012	2.94
>3,50,000 and <= 4,00,000	11,58,254	43,331	3.74
>4,00,000 and <= 4,50,000	9,50,593	40,292	4.24
>4,50,000 and <= 5,00,000	7,96,196	37,811	4.75
>5,00,000 and <= 5,50,000	6,46,239	33,823	5.23
>5,50,000 and <= 9,50,000	20,52,115	1,44,208	7.03
>9,50,000 and <= 10,00,000	1,21,896	11,884	9.75
>10,00,000 and <=15,00,000	6,49,286	78,316	12.06
>15,00,000 and <= 20,00,000	2,55,592	43,972	17.20
>20,00,000 and <= 25,00,000	1,39,011	30,940	22.26
>25,00,000 and <= 50,00,000	1,86,695	62,880	33.68
>50,00,000 and <= 1,00,00,000	65,157	44,472	68.25
>1,00,00,000 and <=5,00,00,000	34,344	62,107	180.84
>5,00,00,000 and <=10,00,00,000	1,904	12,903	677.68
>10,00,00,000 and <=25,00,00,000	766	11,149	1,455.45
>25,00,00,000 and <=50,00,00,000	142	4,712	3,318.04
>50,00,00,000 and <=100,00,00,000	54	3,752	6,948.82
>100,00,00,000 and <=500,00,00,000	35	7,190	20,541.71
>500,00,00,000	3	1,920	63,983.85
Total	287,66,247	10,82,920	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
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.

2.9 Individual- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	24	-0	-0.02
= 0	162,47,598	-	-
>0 and <=1,50,000	111,28,419	23,446	0.21
>150,000 and <= 2,00,000	3,02,339	5,254	1.74
>2,00,000 and <=2,50,000	2,14,437	4,790	2.23
>2,50,000 and <= 3,50,000	2,64,990	7,818	2.95
>3,50,000 and <= 4,00,000	86,701	3,243	3.74
>4,00,000 and <= 4,50,000	69,077	2,930	4.24
>4,50,000 and <= 5,00,000	58,241	2,762	4.74
>5,00,000 and <= 5,50,000	48,197	2,527	5.24
>5,50,000 and <= 9,50,000	1,78,654	12,580	7.04
>9,50,000 and <= 10,00,000	10,506	1,024	9.75
>10,00,000 and <=15,00,000	63,876	7,746	12.13
>15,00,000 and <= 20,00,000	30,016	5,171	17.23
>20,00,000 and <= 25,00,000	16,795	3,740	22.27
>25,00,000 and <= 50,00,000	29,881	10,229	34.23
>50,00,000 and <= 1,00,00,000	11,077	7,474	67.47
>1,00,00,000 and <=5,00,00,000	5,042	8,907	176.65
>5,00,00,000 and <=10,00,00,000	266	1,788	672.09
>10,00,00,000 and <=25,00,00,000	90	1,393	1,548.19
>25,00,00,000 and <=50,00,00,000	21	707	3,365.55
>50,00,00,000 and <=100,00,00,000	8	590	7,380.45
>100,00,00,000 and <=500,00,00,000	3	437	14,580.92
>500,00,00,000	-	-	-
Total	287,66,258	1,14,555	

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 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.

3. Income Tax Returns - HUF

3.1 HUF- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income(in Lakh INR)
< 0	45	-0	-0.88
= 0	7,24,593	-	-
>0 and <=1,50,000	76,318	495	0.65
>150,000 and <= 2,00,000	11,777	203	1.73
>2,00,000 and <=2,50,000	6,740	150	2.22
>2,50,000 and <= 3,50,000	7,785	228	2.93
>3,50,000 and <= 4,00,000	2,190	82	3.74
>4,00,000 and <= 4,50,000	1,857	79	4.24
>4,50,000 and <= 5,00,000	1,356	64	4.74
>5,00,000 and <= 5,50,000	1,182	62	5.23
>5,50,000 and <= 9,50,000	4,143	286	6.91
>9,50,000 and <= 10,00,000	180	18	9.76
>10,00,000 and <=15,00,000	1,150	139	12.10
>15,00,000 and <= 20,00,000	454	78	17.27
>20,00,000 and <= 25,00,000	247	55	22.43
>25,00,000 and <= 50,00,000	482	166	34.40
>50,00,000 and <= 1,00,00,000	152	103	67.62
>1,00,00,000 and <=5,00,00,000	63	125	198.14
>5,00,00,000 and <=10,00,00,000	5	32	644.45
>10,00,00,000 and <=25,00,00,000	1	18	1,791.70
>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	-	-	-
Total	8,40,720	2,383	

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
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.

3.2 HUF- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (in Lakh INR)
< 0	23	-1	-2.87
= 0	4,43,831	-	-
>0 and <=1,50,000	1,22,795	1,166	0.95
>150,000 and <= 2,00,000	1,20,064	2,102	1.75
>2,00,000 and <=2,50,000	39,463	876	2.22
>2,50,000 and <= 3,50,000	44,544	1,304	2.93
>3,50,000 and <= 4,00,000	12,386	464	3.74
>4,00,000 and <= 4,50,000	10,405	441	4.24
>4,50,000 and <= 5,00,000	10,168	483	4.75
>5,00,000 and <= 5,50,000	6,534	341	5.22
>5,50,000 and <= 9,50,000	21,978	1,541	7.01
>9,50,000 and <= 10,00,000	1,091	107	9.76
>10,00,000 and <=15,00,000	3,678	440	11.97
>15,00,000 and <= 20,00,000	1,410	242	17.18
>20,00,000 and <= 25,00,000	643	143	22.21
>25,00,000 and <= 50,00,000	1,063	365	34.32
>50,00,000 and <= 1,00,00,000	395	270	68.31
>1,00,00,000 and <=5,00,00,000	218	411	188.54
>5,00,00,000 and <=10,00,00,000	14	109	779.88
>10,00,00,000 and <=25,00,00,000	10	154	1,537.34
>25,00,00,000 and <=50,00,00,000	3	95	3,171.16
>50,00,00,000 and <=100,00,00,000	3	227	7,571.69
>100,00,00,000 and <=500,00,00,000	1	102	10,176.30
>500,00,00,000	-	-	-
Total	8,40,720	11,382	

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. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. 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

3.3 HUF- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	4,170	-152	-3.65
= 0	8,25,610	-	-
>0 and <=1,50,000	5,295	30	0.57
>150,000 and <= 2,00,000	1,089	19	1.73
>2,00,000 and <=2,50,000	609	14	2.24
>2,50,000 and <= 3,50,000	676	20	2.95
>3,50,000 and <= 4,00,000	278	10	3.72
>4,00,000 and <= 4,50,000	192	8	4.23
>4,50,000 and <= 5,00,000	159	8	4.76
>5,00,000 and <= 5,50,000	164	9	5.24
>5,50,000 and <= 9,50,000	769	56	7.33
>9,50,000 and <= 10,00,000	62	6	9.75
>10,00,000 and <=15,00,000	457	57	12.37
>15,00,000 and <= 20,00,000	271	47	17.34
>20,00,000 and <= 25,00,000	163	37	22.48
>25,00,000 and <= 50,00,000	368	131	35.66
>50,00,000 and <= 1,00,00,000	211	151	71.43
>1,00,00,000 and <=5,00,00,000	153	304	198.77
>5,00,00,000 and <=10,00,00,000	15	101	671.49
>10,00,00,000 and <=25,00,00,000	7	95	1,355.13
>25,00,00,000 and <=50,00,00,000	2	55	2,740.77
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,720	1,004	

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. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. 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.
4. 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

3.4 HUF- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	9,981	-134	-1.34
= 0	7,93,781	-	-
>0 and <=1,50,000	30,496	81	0.27
>150,000 and <= 2,00,000	2,053	36	1.73
>2,00,000 and <=2,50,000	1,006	22	2.21
>2,50,000 and <= 3,50,000	1,229	36	2.90
>3,50,000 and <= 4,00,000	327	12	3.76
>4,00,000 and <= 4,50,000	265	11	4.20
>4,50,000 and <= 5,00,000	278	13	4.79
>5,00,000 and <= 5,50,000	213	11	5.18
>5,50,000 and <= 9,50,000	586	42	7.13
>9,50,000 and <= 10,00,000	40	4	9.77
>10,00,000 and <=15,00,000	182	22	12.15
>15,00,000 and <= 20,00,000	79	14	17.26
>20,00,000 and <= 25,00,000	53	12	22.32
>25,00,000 and <= 50,00,000	97	34	34.61
>50,00,000 and <= 1,00,00,000	37	24	65.53
>1,00,00,000 and <=5,00,00,000	15	22	145.18
>5,00,00,000 and <=10,00,00,000	1	9	915.47
>10,00,00,000 and <=25,00,00,000	1	18	1,771.39
>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	-	-	-
Total	8,40,720	289	

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. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. 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.
4. 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

3.5 HUF- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	23	-0	-0.37
= 0	1,37,171	-	-
>0 and <=1,50,000	4,23,769	2,088	0.49
>150,000 and <= 2,00,000	1,24,646	2,187	1.75
>2,00,000 and <=2,50,000	44,237	981	2.22
>2,50,000 and <= 3,50,000	47,858	1,399	2.92
>3,50,000 and <= 4,00,000	11,976	447	3.74
>4,00,000 and <= 4,50,000	9,050	383	4.24
>4,50,000 and <= 5,00,000	8,215	391	4.76
>5,00,000 and <= 5,50,000	6,601	345	5.22
>5,50,000 and <= 9,50,000	20,849	1,458	7.00
>9,50,000 and <= 10,00,000	896	87	9.74
>10,00,000 and <=15,00,000	3,267	386	11.80
>15,00,000 and <= 20,00,000	882	151	17.13
>20,00,000 and <= 25,00,000	405	90	22.23
>25,00,000 and <= 50,00,000	637	209	32.83
>50,00,000 and <= 1,00,00,000	162	114	70.15
>1,00,00,000 and <=5,00,00,000	72	134	186.45
>5,00,00,000 and <=10,00,00,000	3	20	672.99
>10,00,00,000 and <=25,00,00,000	1	11	1,127.96
>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	-	-	-
Total	8,40,720	10,882	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. 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

3.6 HUF- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (in Lakh INR)
< 0	3	-0	-0.04
= 0	3,83,153	-	-
>0 and <=1,50,000	3,39,744	1,486	0.44
>150,000 and <= 2,00,000	43,447	755	1.74
>2,00,000 and <=2,50,000	21,023	468	2.23
>2,50,000 and <= 3,50,000	22,271	652	2.93
>3,50,000 and <= 4,00,000	6,118	228	3.73
>4,00,000 and <= 4,50,000	4,455	189	4.24
>4,50,000 and <= 5,00,000	3,431	163	4.74
>5,00,000 and <= 5,50,000	2,699	141	5.23
>5,50,000 and <= 9,50,000	9,342	657	7.03
>9,50,000 and <= 10,00,000	493	48	9.73
>10,00,000 and <=15,00,000	2,506	299	11.92
>15,00,000 and <= 20,00,000	813	139	17.08
>20,00,000 and <= 25,00,000	399	88	22.18
>25,00,000 and <= 50,00,000	590	196	33.15
>50,00,000 and <= 1,00,00,000	164	113	68.83
>1,00,00,000 and <=5,00,00,000	66	122	184.96
>5,00,00,000 and <=10,00,00,000	2	14	682.83
>10,00,00,000 and <=25,00,00,000	1	11	1,127.96
>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	-	-	-
Total	8,40,720	5,769	

Notes

1. 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.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. 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

3.7 HUF- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Brought Forward Loss Set Off (In Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	8,26,986	-	-
>0 and <=1,50,000	11,059	43	0.39
>150,000 and <= 2,00,000	598	10	1.73
>2,00,000 and <=2,50,000	384	9	2.25
>2,50,000 and <= 3,50,000	469	14	2.94
>3,50,000 and <= 4,00,000	148	6	3.74
>4,00,000 and <= 4,50,000	117	5	4.23
>4,50,000 and <= 5,00,000	100	5	4.74
>5,00,000 and <= 5,50,000	89	5	5.25
>5,50,000 and <= 9,50,000	352	25	7.09
>9,50,000 and <= 10,00,000	26	3	9.72
>10,00,000 and <=15,00,000	148	18	12.18
>15,00,000 and <= 20,00,000	66	11	16.95
>20,00,000 and <= 25,00,000	41	9	22.56
>25,00,000 and <= 50,00,000	86	29	34.08
>50,00,000 and <= 1,00,00,000	32	21	66.69
>1,00,00,000 and <=5,00,00,000	16	34	211.95
>5,00,00,000 and <=10,00,00,000	2	15	731.73
>10,00,00,000 and <=25,00,00,000	1	20	2,000.35
>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	-	-	-
Total	8,40,720	281	

Notes

1. Brought Forward 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 Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

3.8 HUF- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (in Lakh INR)
< 0	3,432	-369	-10.75
= 0	9,697	-	-
>0 and <=1,50,000	1,90,683	1,579	0.83
>150,000 and <= 2,00,000	3,26,813	5,789	1.77
>2,00,000 and <=2,50,000	91,679	2,020	2.20
>2,50,000 and <= 3,50,000	76,333	2,235	2.93
>3,50,000 and <= 4,00,000	23,481	879	3.74
>4,00,000 and <= 4,50,000	19,433	824	4.24
>4,50,000 and <= 5,00,000	20,865	997	4.78
>5,00,000 and <= 5,50,000	14,928	778	5.21
>5,50,000 and <= 9,50,000	44,231	3,127	7.07
>9,50,000 and <= 10,00,000	2,042	199	9.75
>10,00,000 and <=15,00,000	8,231	988	12.00
>15,00,000 and <= 20,00,000	3,044	522	17.16
>20,00,000 and <= 25,00,000	1,586	353	22.24
>25,00,000 and <= 50,00,000	2,626	894	34.05
>50,00,000 and <= 1,00,00,000	1,049	726	69.21
>1,00,00,000 and <=5,00,00,000	481	919	190.98
>5,00,00,000 and <=10,00,00,000	43	295	685.46
>10,00,00,000 and <=25,00,00,000	19	273	1,435.89
>25,00,00,000 and <=50,00,00,000	5	157	3,134.69
>50,00,00,000 and <=100,00,00,000	3	230	7,681.55
>100,00,00,000 and <=500,00,00,000	1	102	10,176.30
>500,00,00,000	-	-	-
Total	8,40,705	23,515	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
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.

3.9 HUF- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,75,437	-	-
>0 and <=1,50,000	3,46,038	661	0.19
>150,000 and <= 2,00,000	4,683	81	1.72
>2,00,000 and <=2,50,000	2,913	65	2.23
>2,50,000 and <= 3,50,000	3,473	102	2.95
>3,50,000 and <= 4,00,000	1,148	43	3.74
>4,00,000 and <= 4,50,000	865	37	4.25
>4,50,000 and <= 5,00,000	663	31	4.74
>5,00,000 and <= 5,50,000	563	29	5.24
>5,50,000 and <= 9,50,000	2,413	172	7.12
>9,50,000 and <= 10,00,000	146	14	9.73
>10,00,000 and <=15,00,000	960	116	12.12
>15,00,000 and <= 20,00,000	464	80	17.15
>20,00,000 and <= 25,00,000	270	61	22.48
>25,00,000 and <= 50,00,000	404	136	33.77
>50,00,000 and <= 1,00,00,000	172	118	68.61
>1,00,00,000 and <=5,00,00,000	89	166	186.67
>5,00,00,000 and <=10,00,00,000	8	49	613.19
>10,00,00,000 and <=25,00,00,000	4	70	1,744.29
>25,00,00,000 and <=50,00,00,000	2	57	2,869.93
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,40,715	2,089	0.25

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 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- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	8,44,982	-	-
>0 and <=1,50,000	7,484	44	0.59
>150,000 and <= 2,00,000	1,020	18	1.73
>2,00,000 and <=2,50,000	839	19	2.22
>2,50,000 and <= 3,50,000	1,265	37	2.95
>3,50,000 and <= 4,00,000	493	19	3.76
>4,00,000 and <= 4,50,000	518	22	4.23
>4,50,000 and <= 5,00,000	355	17	4.75
>5,00,000 and <= 5,50,000	346	18	5.23
>5,50,000 and <= 9,50,000	1,603	114	7.10
>9,50,000 and <= 10,00,000	120	12	9.75
>10,00,000 and <=15,00,000	875	108	12.33
>15,00,000 and <= 20,00,000	532	92	17.33
>20,00,000 and <= 25,00,000	353	79	22.35
>25,00,000 and <= 50,00,000	825	291	35.22
>50,00,000 and <= 1,00,00,000	497	349	70.28
>1,00,00,000 and <=5,00,00,000	271	471	173.84
>5,00,00,000 and <=10,00,00,000	17	115	675.15
>10,00,00,000 and <=25,00,00,000	11	146	1,323.26
>25,00,00,000 and <=50,00,00,000	1	31	3,070.64
>50,00,00,000 and <=100,00,00,000	1	83	8,319.74
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,62,408	2,083	

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
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

4.2 Firm- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (in Lakh INR)
< 0	492	-126	-25.60
= 0	2,09,965	-	-
>0 and <=1,50,000	4,32,522	1,731	0.40
>150,000 and <= 2,00,000	30,794	534	1.73
>2,00,000 and <=2,50,000	21,917	490	2.24
>2,50,000 and <= 3,50,000	30,846	914	2.96
>3,50,000 and <= 4,00,000	10,839	406	3.74
>4,00,000 and <= 4,50,000	9,362	397	4.24
>4,50,000 and <= 5,00,000	8,071	383	4.75
>5,00,000 and <= 5,50,000	6,887	361	5.24
>5,50,000 and <= 9,50,000	32,595	2,355	7.23
>9,50,000 and <= 10,00,000	3,079	300	9.75
>10,00,000 and <=15,00,000	17,550	2,149	12.25
>15,00,000 and <= 20,00,000	10,014	1,731	17.28
>20,00,000 and <= 25,00,000	6,315	1,411	22.34
>25,00,000 and <= 50,00,000	14,309	5,009	35.00
>50,00,000 and <= 1,00,00,000	8,400	5,910	70.36
>1,00,00,000 and <=5,00,00,000	6,925	13,942	201.32
>5,00,00,000 and <=10,00,00,000	825	5,727	694.22
>10,00,00,000 and <=25,00,00,000	498	7,760	1,558.30
>25,00,00,000 and <=50,00,00,000	115	3,949	3,433.66
>50,00,00,000 and <=100,00,00,000	57	3,879	6,805.57
>100,00,00,000 and <=500,00,00,000	29	4,957	17,091.95
>500,00,00,000	2	1,940	96,980.51
Total	8,62,408	66,108	

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. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. 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

4.3 Firm- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	783	-154	-19.67
= 0	8,59,378	-	-
>0 and <=1,50,000	402	2	0.47
>150,000 and <= 2,00,000	70	1	1.75
>2,00,000 and <=2,50,000	67	1	2.23
>2,50,000 and <= 3,50,000	77	2	3.00
>3,50,000 and <= 4,00,000	52	2	3.76
>4,00,000 and <= 4,50,000	53	2	4.21
>4,50,000 and <= 5,00,000	35	2	4.72
>5,00,000 and <= 5,50,000	22	1	5.25
>5,50,000 and <= 9,50,000	201	15	7.46
>9,50,000 and <= 10,00,000	28	3	9.80
>10,00,000 and <=15,00,000	171	21	12.31
>15,00,000 and <= 20,00,000	138	24	17.42
>20,00,000 and <= 25,00,000	93	21	22.75
>25,00,000 and <= 50,00,000	298	107	36.05
>50,00,000 and <= 1,00,00,000	221	154	69.50
>1,00,00,000 and <=5,00,00,000	238	516	216.66
>5,00,00,000 and <=10,00,00,000	49	379	774.05
>10,00,00,000 and <=25,00,00,000	23	332	1,444.31
>25,00,00,000 and <=50,00,00,000	3	102	3,415.58
>50,00,00,000 and <=100,00,00,000	2	119	5,943.95
>100,00,00,000 and <=500,00,00,000	2	244	12,176.48
>500,00,00,000	2	1,509	75,428.33
Total	8,62,408	3,405	

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. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. 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.
4. 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

4.4 Firm- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	2,056	-679	-33.01
= 0	8,56,065	-	-
>0 and <=1,50,000	2,754	9	0.32
>150,000 and <= 2,00,000	179	3	1.75
>2,00,000 and <=2,50,000	114	3	2.21
>2,50,000 and <= 3,50,000	174	5	3.00
>3,50,000 and <= 4,00,000	66	2	3.76
>4,00,000 and <= 4,50,000	48	2	4.33
>4,50,000 and <= 5,00,000	39	2	4.75
>5,00,000 and <= 5,50,000	30	2	5.24
>5,50,000 and <= 9,50,000	226	17	7.32
>9,50,000 and <= 10,00,000	20	2	9.81
>10,00,000 and <=15,00,000	165	20	12.18
>15,00,000 and <= 20,00,000	91	16	17.49
>20,00,000 and <= 25,00,000	57	13	22.67
>25,00,000 and <= 50,00,000	134	47	34.97
>50,00,000 and <= 1,00,00,000	101	69	68.21
>1,00,00,000 and <=5,00,00,000	78	145	186.46
>5,00,00,000 and <=10,00,00,000	6	44	733.91
>10,00,00,000 and <=25,00,00,000	5	67	1,335.94
>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	-	-	-
Total	8,62,408	-212	

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. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. 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.
4. 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

4.5 Firm- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	8,07,900	-	-
>0 and <=1,50,000	44,657	119	0.27
>150,000 and <= 2,00,000	1,871	32	1.73
>2,00,000 and <=2,50,000	1,222	27	2.24
>2,50,000 and <= 3,50,000	1,541	45	2.95
>3,50,000 and <= 4,00,000	580	22	3.74
>4,00,000 and <= 4,50,000	463	20	4.25
>4,50,000 and <= 5,00,000	379	18	4.76
>5,00,000 and <= 5,50,000	318	17	5.24
>5,50,000 and <= 9,50,000	1,343	97	7.20
>9,50,000 and <= 10,00,000	106	10	9.75
>10,00,000 and <=15,00,000	660	80	12.19
>15,00,000 and <= 20,00,000	330	57	17.40
>20,00,000 and <= 25,00,000	232	52	22.44
>25,00,000 and <= 50,00,000	436	152	34.83
>50,00,000 and <= 1,00,00,000	205	142	69.37
>1,00,00,000 and <=5,00,00,000	148	285	192.76
>5,00,00,000 and <=10,00,00,000	12	84	701.25
>10,00,00,000 and <=25,00,00,000	4	48	1,195.12
>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	1	425	42,465.37
>500,00,00,000	-	-	-
Total	8,62,408	1,733	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. 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

4.6 Firm- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	8,19,663	-	-
>0 and <=1,50,000	34,716	96	0.28
>150,000 and <= 2,00,000	1,501	26	1.73
>2,00,000 and <=2,50,000	974	22	2.24
>2,50,000 and <= 3,50,000	1,280	38	2.95
>3,50,000 and <= 4,00,000	467	17	3.74
>4,00,000 and <= 4,50,000	403	17	4.24
>4,50,000 and <= 5,00,000	320	15	4.76
>5,00,000 and <= 5,50,000	261	14	5.24
>5,50,000 and <= 9,50,000	1,091	79	7.20
>9,50,000 and <= 10,00,000	86	8	9.74
>10,00,000 and <=15,00,000	546	67	12.22
>15,00,000 and <= 20,00,000	288	50	17.39
>20,00,000 and <= 25,00,000	195	44	22.40
>25,00,000 and <= 50,00,000	350	121	34.52
>50,00,000 and <= 1,00,00,000	153	103	67.56
>1,00,00,000 and <=5,00,00,000	98	187	191.07
>5,00,00,000 and <=10,00,00,000	10	77	767.60
>10,00,00,000 and <=25,00,00,000	5	61	1,223.59
>25,00,00,000 and <=50,00,00,000	1	27	2,733.92
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	8,62,408	1,069	

Notes

1. 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.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. 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

4.7 Firm- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (In Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	8,14,153	-	-
>0 and <=1,50,000	33,674	123	0.36
>150,000 and <= 2,00,000	2,325	40	1.74
>2,00,000 and <=2,50,000	1,638	37	2.23
>2,50,000 and <= 3,50,000	2,367	70	2.95
>3,50,000 and <= 4,00,000	853	32	3.74
>4,00,000 and <= 4,50,000	681	29	4.24
>4,50,000 and <= 5,00,000	601	29	4.75
>5,00,000 and <= 5,50,000	467	24	5.24
>5,50,000 and <= 9,50,000	2,176	157	7.23
>9,50,000 and <= 10,00,000	177	17	9.75
>10,00,000 and <=15,00,000	1,068	130	12.21
>15,00,000 and <= 20,00,000	543	94	17.25
>20,00,000 and <= 25,00,000	364	81	22.32
>25,00,000 and <= 50,00,000	706	244	34.56
>50,00,000 and <= 1,00,00,000	348	240	68.91
>1,00,00,000 and <=5,00,00,000	231	446	192.98
>5,00,00,000 and <=10,00,00,000	21	150	712.32
>10,00,00,000 and <=25,00,00,000	11	176	1,597.60
>25,00,00,000 and <=50,00,00,000	2	83	4,144.44
>50,00,00,000 and <=100,00,00,000	1	59	5,935.77
>100,00,00,000 and <=500,00,00,000	1	279	27,942.10
>500,00,00,000	-	-	-
Total	8,62,408	2,540	

Notes

1. Brought Forward 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 Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

4.8 Firm- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (in Lakh INR)
< 0	73,905	-6,914	-9.36
= 0	1,45,485	-	-
>0 and <=1,50,000	4,25,653	1,706	0.40
>150,000 and <= 2,00,000	30,319	526	1.73
>2,00,000 and <=2,50,000	21,512	481	2.24
>2,50,000 and <= 3,50,000	30,279	898	2.97
>3,50,000 and <= 4,00,000	10,602	397	3.74
>4,00,000 and <= 4,50,000	9,273	393	4.24
>4,50,000 and <= 5,00,000	7,993	379	4.75
>5,00,000 and <= 5,50,000	6,833	358	5.24
>5,50,000 and <= 9,50,000	32,403	2,341	7.22
>9,50,000 and <= 10,00,000	3,091	301	9.75
>10,00,000 and <=15,00,000	17,576	2,155	12.26
>15,00,000 and <= 20,00,000	10,093	1,746	17.30
>20,00,000 and <= 25,00,000	6,394	1,426	22.30
>25,00,000 and <= 50,00,000	14,490	5,076	35.03
>50,00,000 and <= 1,00,00,000	8,547	6,006	70.27
>1,00,00,000 and <=5,00,00,000	6,781	13,439	198.18
>5,00,00,000 and <=10,00,00,000	695	4,811	692.23
>10,00,00,000 and <=25,00,00,000	350	5,369	1,533.97
>25,00,00,000 and <=50,00,00,000	75	2,557	3,409.99
>50,00,00,000 and <=100,00,00,000	39	2,801	7,182.44
>100,00,00,000 and <=500,00,00,000	19	3,606	18,979.62
>500,00,00,000	1	1,001	1,00,067.32
Total	8,62,408	50,860	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
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.

4.9 Firm- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,74,360	-	-
>0 and <=1,50,000	4,75,062	1,402	0.30
>150,000 and <= 2,00,000	20,148	348	1.73
>2,00,000 and <=2,50,000	13,572	303	2.23
>2,50,000 and <= 3,50,000	17,936	531	2.96
>3,50,000 and <= 4,00,000	5,987	224	3.74
>4,00,000 and <= 4,50,000	4,924	209	4.24
>4,50,000 and <= 5,00,000	4,335	206	4.74
>5,00,000 and <= 5,50,000	3,505	184	5.24
>5,50,000 and <= 9,50,000	15,877	1,139	7.18
>9,50,000 and <= 10,00,000	1,176	115	9.75
>10,00,000 and <=15,00,000	8,032	980	12.20
>15,00,000 and <= 20,00,000	4,328	747	17.26
>20,00,000 and <= 25,00,000	2,686	600	22.34
>25,00,000 and <= 50,00,000	5,687	1,962	34.50
>50,00,000 and <= 1,00,00,000	2,707	1,874	69.22
>1,00,00,000 and <=5,00,00,000	1,821	3,447	189.31
>5,00,00,000 and <=10,00,00,000	169	1,171	693.05
>10,00,00,000 and <=25,00,00,000	63	923	1,465.40
>25,00,00,000 and <=50,00,00,000	25	820	3,281.06
>50,00,00,000 and <=100,00,00,000	7	486	6,943.62
>100,00,00,000 and <=500,00,00,000	1	206	20,623.64
>500,00,00,000	-	-	-
Total	8,62,408	17,878	

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 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- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	18,022	-	-
>0 and <=1,50,000	215	1	0.70
>150,000 and <= 2,00,000	51	1	1.75
>2,00,000 and <=2,50,000	35	1	2.27
>2,50,000 and <= 3,50,000	54	2	3.02
>3,50,000 and <= 4,00,000	21	1	3.72
>4,00,000 and <= 4,50,000	21	1	4.23
>4,50,000 and <= 5,00,000	18	1	4.73
>5,00,000 and <= 5,50,000	9	0	5.29
>5,50,000 and <= 9,50,000	58	4	7.13
>9,50,000 and <= 10,00,000	3	0	9.74
>10,00,000 and <=15,00,000	32	4	11.97
>15,00,000 and <= 20,00,000	13	2	16.75
>20,00,000 and <= 25,00,000	7	2	21.82
>25,00,000 and <= 50,00,000	24	9	35.64
>50,00,000 and <= 1,00,00,000	7	5	67.34
>1,00,00,000 and <=5,00,00,000	10	17	171.41
>5,00,00,000 and <=10,00,00,000	1	7	736.67
>10,00,00,000 and <=25,00,00,000	1	10	1,032.77
>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	-	-	-
Total	18,602	68	

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
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

5.2 AOP/BOI- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (in Lakh INR)
< 0	121	-32	-26.70
= 0	12,472	-	-
>0 and <=1,50,000	3,717	15	0.41
>150,000 and <= 2,00,000	655	12	1.76
>2,00,000 and <=2,50,000	252	6	2.23
>2,50,000 and <= 3,50,000	337	10	2.94
>3,50,000 and <= 4,00,000	111	4	3.74
>4,00,000 and <= 4,50,000	88	4	4.24
>4,50,000 and <= 5,00,000	55	3	4.72
>5,00,000 and <= 5,50,000	48	3	5.24
>5,50,000 and <= 9,50,000	230	16	7.09
>9,50,000 and <= 10,00,000	13	1	9.77
>10,00,000 and <=15,00,000	114	14	12.35
>15,00,000 and <= 20,00,000	63	11	16.88
>20,00,000 and <= 25,00,000	41	9	22.09
>25,00,000 and <= 50,00,000	102	36	34.94
>50,00,000 and <= 1,00,00,000	60	41	68.15
>1,00,00,000 and <=5,00,00,000	90	203	225.08
>5,00,00,000 and <=10,00,00,000	16	117	730.50
>10,00,00,000 and <=25,00,00,000	12	181	1,508.59
>25,00,00,000 and <=50,00,00,000	3	108	3,597.28
>50,00,00,000 and <=100,00,00,000	1	76	7,607.20
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	1	704	70,424.38
Total	18,602	1,539	

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. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. 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

5.3 AOP/BOI- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	8	-12	-153.94
= 0	18,524	-	-
>0 and <=1,50,000	26	0	0.40
>150,000 and <= 2,00,000	3	0	1.87
>2,00,000 and <=2,50,000	-	-	-
>2,50,000 and <= 3,50,000	-	-	-
>3,50,000 and <= 4,00,000	-	-	-
>4,00,000 and <= 4,50,000	-	-	-
>4,50,000 and <= 5,00,000	-	-	-
>5,00,000 and <= 5,50,000	-	-	-
>5,50,000 and <= 9,50,000	7	1	7.69
>9,50,000 and <= 10,00,000	-	-	-
>10,00,000 and <=15,00,000	4	0	11.12
>15,00,000 and <= 20,00,000	3	0	16.12
>20,00,000 and <= 25,00,000	3	1	22.88
>25,00,000 and <= 50,00,000	4	1	33.20
>50,00,000 and <= 1,00,00,000	6	4	72.92
>1,00,00,000 and <=5,00,00,000	8	13	167.51
>5,00,00,000 and <=10,00,00,000	4	27	678.59
>10,00,00,000 and <=25,00,00,000	2	24	1,214.03
>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	-	-	-
Total	18,602	61	

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. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. 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.
4. 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

5.4 AOP/BOI- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	104	-542	-521.03
= 0	18,328	-	-
>0 and <=1,50,000	91	0	0.38
>150,000 and <= 2,00,000	11	0	1.75
>2,00,000 and <=2,50,000	7	0	2.22
>2,50,000 and <= 3,50,000	6	0	3.09
>3,50,000 and <= 4,00,000	2	0	3.90
>4,00,000 and <= 4,50,000	-	-	-
>4,50,000 and <= 5,00,000	-	-	-
>5,00,000 and <= 5,50,000	1	0	5.07
>5,50,000 and <= 9,50,000	5	0	7.31
>9,50,000 and <= 10,00,000	2	0	9.66
>10,00,000 and <=15,00,000	5	1	12.94
>15,00,000 and <= 20,00,000	4	1	17.40
>20,00,000 and <= 25,00,000	3	1	22.47
>25,00,000 and <= 50,00,000	7	3	37.75
>50,00,000 and <= 1,00,00,000	7	5	72.72
>1,00,00,000 and <=5,00,00,000	11	23	205.01
>5,00,00,000 and <=10,00,00,000	5	39	773.29
>10,00,00,000 and <=25,00,00,000	3	44	1,460.00
>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	-	-	-
Total	18,602	-426	

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. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. 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.
4. 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

5.5 AOP/BOI- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Other Sources Income (In Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	12,365	-	-
>0 and <=1,50,000	3,493	16	0.44
>150,000 and <= 2,00,000	1,501	27	1.77
>2,00,000 and <=2,50,000	319	7	2.18
>2,50,000 and <= 3,50,000	266	8	2.93
>3,50,000 and <= 4,00,000	80	3	3.73
>4,00,000 and <= 4,50,000	73	3	4.26
>4,50,000 and <= 5,00,000	91	4	4.79
>5,00,000 and <= 5,50,000	51	3	5.24
>5,50,000 and <= 9,50,000	152	11	7.03
>9,50,000 and <= 10,00,000	8	1	9.84
>10,00,000 and <=15,00,000	71	9	12.30
>15,00,000 and <= 20,00,000	30	5	17.11
>20,00,000 and <= 25,00,000	11	3	23.01
>25,00,000 and <= 50,00,000	37	12	33.76
>50,00,000 and <= 1,00,00,000	20	13	66.79
>1,00,00,000 and <=5,00,00,000	20	43	214.41
>5,00,00,000 and <=10,00,00,000	6	41	681.54
>10,00,00,000 and <=25,00,00,000	2	28	1,392.62
>25,00,00,000 and <=50,00,00,000	4	139	3,462.63
>50,00,00,000 and <=100,00,00,000	1	67	6,670.00
>100,00,00,000 and <=500,00,00,000	1	121	12,101.39
>500,00,00,000	-	-	-
Total	18,602	562	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. 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

5.6 AOP/BOI- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (in Lakh INR)
< 0	1	-0	-0.02
= 0	15,061	-	-
>0 and <=1,50,000	2,632	13	0.48
>150,000 and <= 2,00,000	390	7	1.76
>2,00,000 and <=2,50,000	116	3	2.20
>2,50,000 and <= 3,50,000	90	3	2.96
>3,50,000 and <= 4,00,000	37	1	3.74
>4,00,000 and <= 4,50,000	24	1	4.25
>4,50,000 and <= 5,00,000	32	2	4.75
>5,00,000 and <= 5,50,000	17	1	5.23
>5,50,000 and <= 9,50,000	75	5	7.25
>9,50,000 and <= 10,00,000	5	0	9.81
>10,00,000 and <=15,00,000	39	5	12.33
>15,00,000 and <= 20,00,000	15	3	16.69
>20,00,000 and <= 25,00,000	8	2	23.45
>25,00,000 and <= 50,00,000	28	9	33.00
>50,00,000 and <= 1,00,00,000	9	6	68.09
>1,00,00,000 and <=5,00,00,000	16	37	232.71
>5,00,00,000 and <=10,00,00,000	3	21	706.52
>10,00,00,000 and <=25,00,00,000	1	16	1,574.59
>25,00,00,000 and <=50,00,00,000	2	65	3,248.13
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	1	172	17,191.80
>500,00,00,000	-	-	-
Total	18,602	371	

Notes

1. 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.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. 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

5.7 AOP/BOI- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (In Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	17,814	-	-
>0 and <=1,50,000	431	2	0.48
>150,000 and <= 2,00,000	52	1	1.73
>2,00,000 and <=2,50,000	42	1	2.23
>2,50,000 and <= 3,50,000	51	2	2.96
>3,50,000 and <= 4,00,000	20	1	3.74
>4,00,000 and <= 4,50,000	23	1	4.23
>4,50,000 and <= 5,00,000	13	1	4.79
>5,00,000 and <= 5,50,000	8	0	5.27
>5,50,000 and <= 9,50,000	38	3	7.06
>9,50,000 and <= 10,00,000	3	0	9.73
>10,00,000 and <=15,00,000	20	2	11.98
>15,00,000 and <= 20,00,000	11	2	17.04
>20,00,000 and <= 25,00,000	8	2	22.75
>25,00,000 and <= 50,00,000	16	5	33.53
>50,00,000 and <= 1,00,00,000	13	8	65.31
>1,00,00,000 and <=5,00,00,000	29	69	236.46
>5,00,00,000 and <=10,00,00,000	8	59	732.08
>10,00,00,000 and <=25,00,00,000	2	29	1,460.41
>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	-	-	-
Total	18,602	187	

Notes

1. Brought Forward 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 Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

5.8 AOP/BOI- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (in Lakh INR)
< 0	1,234	-1,690	-136.99
= 0	6,223	-	-
>0 and <=1,50,000	6,152	28	0.45
>150,000 and <= 2,00,000	2,161	38	1.77
>2,00,000 and <=2,50,000	560	12	2.20
>2,50,000 and <= 3,50,000	577	17	2.93
>3,50,000 and <= 4,00,000	169	6	3.74
>4,00,000 and <= 4,50,000	155	7	4.25
>4,50,000 and <= 5,00,000	147	7	4.77
>5,00,000 and <= 5,50,000	97	5	5.25
>5,50,000 and <= 9,50,000	376	27	7.07
>9,50,000 and <= 10,00,000	26	3	9.79
>10,00,000 and <=15,00,000	190	24	12.37
>15,00,000 and <= 20,00,000	90	15	17.00
>20,00,000 and <= 25,00,000	57	13	22.21
>25,00,000 and <= 50,00,000	149	53	35.67
>50,00,000 and <= 1,00,00,000	92	64	69.19
>1,00,00,000 and <=5,00,00,000	105	231	220.43
>5,00,00,000 and <=10,00,00,000	19	135	708.96
>10,00,00,000 and <=25,00,00,000	12	164	1,367.40
>25,00,00,000 and <=50,00,00,000	7	270	3,855.78
>50,00,00,000 and <=100,00,00,000	1	67	6,670.00
>100,00,00,000 and <=500,00,00,000	1	121	12,101.39
>500,00,00,000	1	715	71,457.15
Total	18,601	330	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
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.

5.9 AOP/BOI- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	15,387	-	-
>0 and <=1,50,000	2,639	5	0.19
>150,000 and <= 2,00,000	56	1	1.74
>2,00,000 and <=2,50,000	57	1	2.25
>2,50,000 and <= 3,50,000	63	2	3.00
>3,50,000 and <= 4,00,000	26	1	3.76
>4,00,000 and <= 4,50,000	18	1	4.22
>4,50,000 and <= 5,00,000	25	1	4.73
>5,00,000 and <= 5,50,000	11	1	5.33
>5,50,000 and <= 9,50,000	75	6	7.38
>9,50,000 and <= 10,00,000	5	0	9.71
>10,00,000 and <=15,00,000	54	7	12.38
>15,00,000 and <= 20,00,000	39	7	17.18
>20,00,000 and <= 25,00,000	15	3	22.44
>25,00,000 and <= 50,00,000	55	20	35.66
>50,00,000 and <= 1,00,00,000	30	21	69.87
>1,00,00,000 and <=5,00,00,000	38	82	214.71
>5,00,00,000 and <=10,00,00,000	3	22	746.37
>10,00,00,000 and <=25,00,00,000	4	55	1,368.70
>25,00,00,000 and <=50,00,00,000	1	37	3,743.60
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	1	222	22,196.63
>500,00,00,000	-	-	-
Total	18,602	494	

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 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- Range of House Property Income (AY 2012-13)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	0	-
= 0	6,06,616	-	-
>0 and <=1,50,000	8,295	56	0.67
>150,000 and <= 2,00,000	1,477	26	1.74
>2,00,000 and <=2,50,000	1,307	29	2.22
>2,50,000 and <= 3,50,000	2,018	60	2.96
>3,50,000 and <= 4,00,000	728	27	3.76
>4,00,000 and <= 4,50,000	854	36	4.23
>4,50,000 and <= 5,00,000	626	30	4.73
>5,00,000 and <= 5,50,000	624	33	5.24
>5,50,000 and <= 9,50,000	3,164	225	7.10
>9,50,000 and <= 10,00,000	215	21	9.77
>10,00,000 and <=15,00,000	1,970	242	12.30
>15,00,000 and <= 20,00,000	1,299	225	17.32
>20,00,000 and <= 25,00,000	838	187	22.27
>25,00,000 and <= 50,00,000	2,337	822	35.16
>50,00,000 and <= 1,00,00,000	1,335	938	70.27
>1,00,00,000 and <=5,00,00,000	1,131	2,249	198.89
>5,00,00,000 and <=10,00,00,000	125	902	721.28
>10,00,00,000 and <=25,00,00,000	45	639	1,419.31
>25,00,00,000 and <=50,00,00,000	23	761	3,309.93
>50,00,00,000 and <=100,00,00,000	5	339	6,777.83
>100,00,00,000 and <=500,00,00,000	2	627	31,325.94
>500,00,00,000	-	-	-
Total	6,35,034	8,472	

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
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

6.2 Company- Range of Business Income (AY 2012-13)

Range	No. of Returns	Sum of Business Income (In Crore INR)	Average Business Income (in Lakh INR)
< 0	2,409	-20,977	-870.76
= 0	3,22,013	-1	-0.00
>0 and <=1,50,000	1,26,388	516	0.41
>150,000 and <= 2,00,000	12,634	220	1.74
>2,00,000 and <=2,50,000	9,922	222	2.24
>2,50,000 and <= 3,50,000	15,272	454	2.97
>3,50,000 and <= 4,00,000	6,095	229	3.75
>4,00,000 and <= 4,50,000	5,342	227	4.25
>4,50,000 and <= 5,00,000	5,078	241	4.74
>5,00,000 and <= 5,50,000	4,319	227	5.25
>5,50,000 and <= 9,50,000	24,563	1,795	7.31
>9,50,000 and <= 10,00,000	2,465	245	9.92
>10,00,000 and <=15,00,000	16,756	2,055	12.26
>15,00,000 and <= 20,00,000	10,963	1,901	17.34
>20,00,000 and <= 25,00,000	7,709	1,727	22.41
>25,00,000 and <= 50,00,000	20,875	7,384	35.37
>50,00,000 and <= 1,00,00,000	15,662	11,155	71.22
>1,00,00,000 and <=5,00,00,000	17,574	38,293	217.90
>5,00,00,000 and <=10,00,00,000	3,573	25,114	702.90
>10,00,00,000 and <=25,00,00,000	2,856	43,979	1,539.89
>25,00,00,000 and <=50,00,00,000	1,139	40,316	3,539.63
>50,00,00,000 and <=100,00,00,000	617	42,487	6,886.12
>100,00,00,000 and <=500,00,00,000	610	1,24,554	20,418.69
>500,00,00,000	200	4,42,932	2,21,466.23
Total	6,35,034	7,65,297	

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. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. 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

6.3 Company- Range of Long Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Long Term Capital Gains Income (In Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	5,813	-11,496	-197.76
= 0	6,23,560	-419	-0.07
>0 and <=1,50,000	1,228	6	0.48
>150,000 and <= 2,00,000	161	3	1.73
>2,00,000 and <=2,50,000	119	3	2.26
>2,50,000 and <= 3,50,000	224	7	2.94
>3,50,000 and <= 4,00,000	113	4	3.76
>4,00,000 and <= 4,50,000	94	4	4.26
>4,50,000 and <= 5,00,000	79	4	4.80
>5,00,000 and <= 5,50,000	73	4	5.30
>5,50,000 and <= 9,50,000	431	32	7.33
>9,50,000 and <= 10,00,000	48	5	10.09
>10,00,000 and <=15,00,000	347	43	12.37
>15,00,000 and <= 20,00,000	251	44	17.43
>20,00,000 and <= 25,00,000	187	42	22.56
>25,00,000 and <= 50,00,000	667	238	35.72
>50,00,000 and <= 1,00,00,000	534	376	70.42
>1,00,00,000 and <=5,00,00,000	709	1,554	219.23
>5,00,00,000 and <=10,00,00,000	141	983	697.21
>10,00,00,000 and <=25,00,00,000	131	1,945	1,484.44
>25,00,00,000 and <=50,00,00,000	54	1,752	3,244.93
>50,00,00,000 and <=100,00,00,000	27	1,954	7,235.80
>100,00,00,000 and <=500,00,00,000	35	6,389	18,254.55
>500,00,00,000	8	6,076	75,945.70
Total	6,35,034	9,552	

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. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. 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.
4. 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

6.4 Company- Range of Short Term Capital Gains (AY 2012-13)

Range	No. of Returns	Sum of Short Term Capital Gains Income (In Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	7,458	-9,180	-123.09
= 0	6,12,162	-11,957	-1.95
>0 and <=1,50,000	7,792	31	0.39
>150,000 and <= 2,00,000	645	11	1.77
>2,00,000 and <=2,50,000	520	11	2.21
>2,50,000 and <= 3,50,000	677	20	2.97
>3,50,000 and <= 4,00,000	285	11	3.79
>4,00,000 and <= 4,50,000	227	10	4.19
>4,50,000 and <= 5,00,000	238	11	4.83
>5,00,000 and <= 5,50,000	201	10	5.15
>5,50,000 and <= 9,50,000	1,030	74	7.20
>9,50,000 and <= 10,00,000	99	11	10.95
>10,00,000 and <=15,00,000	627	76	12.18
>15,00,000 and <= 20,00,000	404	71	17.52
>20,00,000 and <= 25,00,000	280	63	22.39
>25,00,000 and <= 50,00,000	786	272	34.65
>50,00,000 and <= 1,00,00,000	562	387	68.94
>1,00,00,000 and <=5,00,00,000	729	1,554	213.17
>5,00,00,000 and <=10,00,00,000	126	844	670.08
>10,00,00,000 and <=25,00,00,000	115	1,802	1,567.24
>25,00,00,000 and <=50,00,00,000	40	1,446	3,615.62
>50,00,00,000 and <=100,00,00,000	15	1,010	6,732.84
>100,00,00,000 and <=500,00,00,000	15	2,606	17,371.61
>500,00,00,000	1	1,325	1,32,491.58
Total	6,35,034	-9,479	

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. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. 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.
4. 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

6.5 Company- Range of Other Sources Income (AY 2012-13)

Range	No. of Returns	Sum of Other Sources Income (In Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	0	-
= 0	5,69,333	-	-
>0 and <=1,50,000	35,586	137	0.38
>150,000 and <= 2,00,000	3,098	54	1.75
>2,00,000 and <=2,50,000	2,268	51	2.24
>2,50,000 and <= 3,50,000	3,280	97	2.96
>3,50,000 and <= 4,00,000	1,287	48	3.76
>4,00,000 and <= 4,50,000	1,097	46	4.23
>4,50,000 and <= 5,00,000	964	46	4.76
>5,00,000 and <= 5,50,000	821	43	5.24
>5,50,000 and <= 9,50,000	4,287	309	7.20
>9,50,000 and <= 10,00,000	350	37	10.44
>10,00,000 and <=15,00,000	2,612	319	12.23
>15,00,000 and <= 20,00,000	1,542	267	17.34
>20,00,000 and <= 25,00,000	1,107	246	22.26
>25,00,000 and <= 50,00,000	2,665	929	34.84
>50,00,000 and <= 1,00,00,000	1,760	1,232	69.99
>1,00,00,000 and <=5,00,00,000	2,063	4,322	209.50
>5,00,00,000 and <=10,00,00,000	390	2,739	702.24
>10,00,00,000 and <=25,00,00,000	300	4,482	1,493.89
>25,00,00,000 and <=50,00,00,000	105	3,831	3,648.20
>50,00,00,000 and <=100,00,00,000	59	3,963	6,717.54
>100,00,00,000 and <=500,00,00,000	51	8,859	17,370.31
>500,00,00,000	9	10,402	1,15,573.63
Total	6,35,034	42,458	

Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. 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

6.6 Company- Range of Interest Income (AY 2012-13)

Range	No. of Returns	Sum of Interest Income (In Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	0	-
= 0	5,76,488	-	-
>0 and <=1,50,000	31,585	124	0.39
>150,000 and <= 2,00,000	2,674	47	1.75
>2,00,000 and <=2,50,000	2,059	46	2.24
>2,50,000 and <= 3,50,000	2,998	89	2.96
>3,50,000 and <= 4,00,000	1,119	42	3.76
>4,00,000 and <= 4,50,000	981	42	4.24
>4,50,000 and <= 5,00,000	847	40	4.76
>5,00,000 and <= 5,50,000	734	38	5.24
>5,50,000 and <= 9,50,000	3,862	278	7.21
>9,50,000 and <= 10,00,000	331	34	10.38
>10,00,000 and <=15,00,000	2,389	292	12.23
>15,00,000 and <= 20,00,000	1,420	246	17.32
>20,00,000 and <= 25,00,000	1,004	223	22.26
>25,00,000 and <= 50,00,000	2,402	840	34.98
>50,00,000 and <= 1,00,00,000	1,574	1,100	69.87
>1,00,00,000 and <=5,00,00,000	1,821	3,861	212.05
>5,00,00,000 and <=10,00,00,000	320	2,230	696.73
>10,00,00,000 and <=25,00,00,000	255	3,800	1,490.29
>25,00,00,000 and <=50,00,00,000	84	3,054	3,635.14
>50,00,00,000 and <=100,00,00,000	41	2,722	6,638.29
>100,00,00,000 and <=500,00,00,000	41	7,240	17,659.51
>500,00,00,000	5	5,466	1,09,327.71
Total	58,546	32,462	

Notes

1. 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.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. 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

6.7 Company- Range of Brought Forward Loss Set off (AY 2012-13)

Range	No. of Returns	Sum of Brought Forward Loss Set Off (In Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	-	0	-
= 0	5,43,396	-	-
>0 and <=1,50,000	48,041	196	0.41
>150,000 and <= 2,00,000	4,186	73	1.74
>2,00,000 and <=2,50,000	3,399	76	2.24
>2,50,000 and <= 3,50,000	4,697	139	2.96
>3,50,000 and <= 4,00,000	1,786	67	3.74
>4,00,000 and <= 4,50,000	1,632	69	4.25
>4,50,000 and <= 5,00,000	1,455	69	4.74
>5,00,000 and <= 5,50,000	1,268	67	5.26
>5,50,000 and <= 9,50,000	6,441	467	7.25
>9,50,000 and <= 10,00,000	563	57	10.04
>10,00,000 and <=15,00,000	3,796	465	12.24
>15,00,000 and <= 20,00,000	2,383	413	17.32
>20,00,000 and <= 25,00,000	1,625	362	22.28
>25,00,000 and <= 50,00,000	3,902	1,372	35.17
>50,00,000 and <= 1,00,00,000	2,510	1,760	70.12
>1,00,00,000 and <=5,00,00,000	2,792	5,880	210.62
>5,00,00,000 and <=10,00,00,000	515	3,576	694.28
>10,00,00,000 and <=25,00,00,000	380	5,771	1,518.62
>25,00,00,000 and <=50,00,00,000	147	5,001	3,401.84
>50,00,00,000 and <=100,00,00,000	61	4,354	7,137.90
>100,00,00,000 and <=500,00,00,000	49	10,189	20,794.58
>500,00,00,000	10	10,158	1,01,582.10
Total	6,35,034	50,580	

Notes

1. Brought Forward 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 Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

6.8 Company- Range of Returned Income (AY 2012-13)

Range	No. of Returns	Sum of Returned Income (In Crore INR)	Average Returned Income (in Lakh INR)
< 0	2,30,723	-3,59,082	-155.63
= 0	1,02,290	-	-
>0 and <=1,50,000	1,19,873	491	0.41
>150,000 and <= 2,00,000	12,415	217	1.75
>2,00,000 and <=2,50,000	9,491	212	2.24
>2,50,000 and <= 3,50,000	14,902	443	2.97
>3,50,000 and <= 4,00,000	5,947	223	3.76
>4,00,000 and <= 4,50,000	5,237	222	4.24
>4,50,000 and <= 5,00,000	4,849	230	4.75
>5,00,000 and <= 5,50,000	4,268	224	5.24
>5,50,000 and <= 9,50,000	23,908	1,745	7.30
>9,50,000 and <= 10,00,000	2,411	240	9.97
>10,00,000 and <=15,00,000	16,650	2,040	12.25
>15,00,000 and <= 20,00,000	10,945	1,899	17.35
>20,00,000 and <= 25,00,000	7,799	1,748	22.41
>25,00,000 and <= 50,00,000	21,252	7,504	35.31
>50,00,000 and <= 1,00,00,000	15,807	11,268	71.29
>1,00,00,000 and <=5,00,00,000	17,613	38,273	217.30
>5,00,00,000 and <=10,00,00,000	3,494	24,545	702.50
>10,00,00,000 and <=25,00,00,000	2,705	41,372	1,529.45
>25,00,00,000 and <=50,00,00,000	1,073	37,994	3,540.88
>50,00,00,000 and <=100,00,00,000	586	40,303	6,877.57
>100,00,00,000 and <=500,00,00,000	604	1,20,412	19,935.69
>500,00,00,000	192	4,02,068	2,09,410.31
Total	6,35,034	3,74,591	

Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
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.

6.9 Company- Range of Tax Payable (AY 2012-13)

Range	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	0	-
= 0	2,90,599	-	-
>0 and <=1,50,000	1,97,401	679	0.34
>150,000 and <= 2,00,000	14,357	251	1.75
>2,00,000 and <=2,50,000	11,221	251	2.24
>2,50,000 and <= 3,50,000	16,481	489	2.96
>3,50,000 and <= 4,00,000	6,198	233	3.75
>4,00,000 and <= 4,50,000	5,308	225	4.25
>4,50,000 and <= 5,00,000	4,741	224	4.73
>5,00,000 and <= 5,50,000	4,152	219	5.26
>5,50,000 and <= 9,50,000	21,273	1,539	7.24
>9,50,000 and <= 10,00,000	1,869	190	10.16
>10,00,000 and <=15,00,000	13,298	1,616	12.15
>15,00,000 and <= 20,00,000	7,958	1,378	17.32
>20,00,000 and <= 25,00,000	5,335	1,193	22.37
>25,00,000 and <= 50,00,000	12,672	4,417	34.85
>50,00,000 and <= 1,00,00,000	8,482	5,925	69.85
>1,00,00,000 and <=5,00,00,000	9,656	20,375	211.01
>5,00,00,000 and <=10,00,00,000	1,797	12,565	699.20
>10,00,00,000 and <=25,00,00,000	1,203	18,505	1,538.23
>25,00,00,000 and <=50,00,00,000	453	16,000	3,532.12
>50,00,00,000 and <=100,00,00,000	273	18,528	6,786.73
>100,00,00,000 and <=500,00,00,000	244	51,522	21,115.73
>500,00,00,000	63	91,905	1,45,881.63
Total	6,35,034	2,48,230	

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 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 2012-13)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
101	Manufacturing Industry [Agro-based industries]	17,686	3,54,903	3,72,589
102	Manufacturing Industry [Automobile and Auto parts]	4,759	13,120	17,879
103	Manufacturing Industry [Cement]	885	2,695	3,580
104	Manufacturing Industry [Diamond cutting]	515	9,500	10,015
105	Manufacturing Industry [Drugs and Pharmaceuticals]	6,001	9,714	15,715
106	Manufacturing Industry [Electronics including Computer Hardware]	2,924	8,128	11,052
107	Manufacturing Industry [Engineering goods]	10,827	44,914	55,741
108	Manufacturing Industry [Fertilizers, Chemicals, Paints]	4,170	7,823	11,993
109	Manufacturing Industry [Flour & Rice Mills]	1,534	16,756	18,290
110	Manufacturing Industry [Food Processing Units]	3,166	10,712	13,878
111	Manufacturing Industry [Marble & Granite]	2,257	7,748	10,005
112	Manufacturing Industry [Paper]	1,575	4,388	5,963
113	Manufacturing Industry [Petroleum and Petrochemicals]	778	4,252	5,030
114	Manufacturing Industry [Power and energy]	5,126	1,458	6,584
115	Manufacturing Industry [Printing & Publishing]	3,016	17,387	20,403
116	Manufacturing Industry [Rubber]	1,048	3,370	4,418
117	Manufacturing Industry [Steel]	5,413	8,438	13,851
118	Manufacturing Industry [Sugar]	373	609	982
119	Manufacturing Industry [Tea, Coffee]	1,151	1,825	2,976
120	Manufacturing Industry [Textiles, Handloom, Powerlooms]	10,327	89,849	1,00,176
121	Manufacturing Industry [Tobacco]	323	1,494	1,817
122	Manufacturing Industry [Tyre]	184	1,008	1,192
123	Manufacturing Industry [Vanaspati& Edible Oils]	708	2,811	3,519
124	Manufacturing Industry [Others]	67,915	4,71,216	5,39,131

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
201	Trading [Chain stores]	991	12,017	13,008
202	Trading [Retailers]	14,409	11,78,721	11,93,130
203	Trading [Wholesalers]	22,301	5,02,626	5,24,927
204	Trading [Others]	95,941	11,49,698	12,45,639
301	Commission Agents [General Commission Agents]	4,983	9,72,444	9,77,427
401	Builders [Builders]	20,485	32,660	53,145
402	Builders [Estate agents]	4,223	17,260	21,483
403	Builders [Property Developers]	31,565	25,234	56,799
404	Builders [Others]	24,275	64,220	88,495
501	Contractors [Civil Contractors]	12,129	2,07,461	2,19,590
502	Contractors [Excise Contractors]	25	1,915	1,940
503	Contractors [Forest Contractors]	13	728	741
504	Contractors [Mining Contractors]	921	2,606	3,527
505	Contractors [Others]	12,541	4,08,005	4,20,546
601	Professionals [Chartered Accountants, Auditors, etc.]	100	59,912	60,012
602	Professionals [Fashion designers]	137	7,799	7,936
603	Professionals [Legal professionals]	373	1,21,228	1,21,601
604	Professionals [Medical professionals]	1,667	2,33,929	2,35,596
605	Professionals [Nursing Homes]	1,217	9,264	10,481
606	Professionals [Specialty hospitals]	1,194	3,185	4,379
607	Professionals [Others]	7,943	6,59,551	6,67,494
701	Service Sector [Advertisement agencies]	3,189	12,560	15,749
702	Service Sector [Beauty Parlours]	317	34,096	34,413
703	Service Sector [Consultancy services]	18,398	98,620	1,17,018
704	Service Sector [Courier Agencies]	568	6,759	7,327
705	Service Sector [Computer training/educational and coaching institutes]	3,570	48,895	52,465
706	Service Sector [Forex Dealers]	739	636	1,375
707	Service Sector [Hospitality services]	4,726	11,683	16,409
708	Service Sector [Hotels]	7,901	37,564	45,465

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
709	Service Sector [IT. enabled services, BPO service providers]	12,043	9,191	21,234
710	Service Sector [Security agencies]	2,069	8,515	10,584
711	Service Sector [Software development agencies]	12,351	6,559	18,910
712	Service Sector [Transporters]	4,742	1,12,317	1,17,059
713	Service Sector [Travel agents, tour operators]	4,555	37,826	42,381
714	Service Sector [Others]	68,379	11,51,680	12,20,059
801	Financial Service Sector [Banking Companies]	309	3,034	3,343
802	Financial Service Sector [Chit Funds]	3,029	1,188	4,217
803	Financial Service Sector [Financial Institutions]	503	2,721	3,224
804	Financial Service Sector [Financial service providers]	3,501	10,310	13,811
805	Financial Service Sector [Leasing Companies]	625	403	1,028
806	Financial Service Sector [Money Lenders]	538	61,550	62,088
807	Financial Service Sector [Non-Banking Financial Companies]	9,053	1,507	10,560
808	Financial Service Sector [Share Brokers, Sub-brokers, etc.]	4,377	13,213	17,590
809	Financial Service Sector [Others]	25,036	93,174	1,18,210
901	Entertainment Industry [Cable T.V. productions]	447	3,083	3,530
902	Entertainment Industry [Film distribution]	409	1,285	1,694
903	Entertainment Industry [Film laboratories]	46	438	484
904	Entertainment Industry [Motion Picture Producers]	669	1,066	1,735
905	Entertainment Industry [Television Channels]	438	1,892	2,330
906	Entertainment Industry [Others]	7,513	31,987	39,500
XXX	OTHERS	345	7,214	7,559
	TOTAL	6,10,479	85,75,547	91,86,026