

## Income Tax Act, 1961

Form [SAHAJ]  
(ITR – 1)

Assessment year 2020-21

*{As amended by Income-tax (12<sup>th</sup> Amendment) Rules, 2020 Notification No. 31/2020 dated 29.5.2020}*

Rule 12(1)(a)  
of the income Tax Rules, 1962  
as amended by  
the Income-tax (12<sup>th</sup> Amendment) Rules, 2020 Notification No. 31/2020 dated 29.5.2020  
provides as follows

(a) in the case of a person being an **individual** who is a **resident other than** not ordinarily resident **and** where the **total income** includes income chargeable to income-tax, under the head,—

(i) **"Salaries"** or income in the nature of **family pension** as defined in the *Explanation* to clause (iia) of section 57; **or**

(ii) **"Income from house property"**, where assessee **does not own** more than one house property **and does not have** any **brought forward loss or loss to be carried forward** under the head; **or**

(iii) **"Income from other sources"**, **except** winnings from lottery **or** income from race horses **and does not have** any loss under the head,

be in Form [SAHAJ] (ITR-1) and be verified in the manner indicated therein:

**Provided** that the provisions of this clause **shall not apply** to a person who,—

(I) *has assets (including financial interest in any entity) located outside India; {inserted w.r.e.f. 1.4.2018}*

(IA) *has signing authority in any account located outside India;*

(IB) *has income from any source outside India;*

(IC) *has income to be apportioned in accordance with provisions of section 5A;*

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- (ID) *has claimed deduction under section 57, **other than** deduction claimed under clause (ia) thereof;*  
*{inserted w.e.f. 1.4.2019}*
- (IE) *is a **director** in **any** company;*
- (IF) *has held any **unlisted equity share** at any time during the previous year;*
- (IG) *is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee;*
- (II) *has claimed any relief of tax under section 90 **or** 90A **or** deduction of tax under section 91;*
- (III) *has agricultural income, **exceeding five thousand rupees**;*
- (IV) *has total income, **exceeding fifty lakh rupees**;*  
*{inserted w.e.f. 1.4.2017}*
- (V) *has income taxable under section **115BBDA**; **or***  
*{inserted w.e.f. 1.4.2017}*
- (VI) *has income of the nature referred to in section **115BBE**;*  
*{inserted w.e.f. 1.4.2017}*
- (VII) *owns a house property in joint-ownership with two or more persons; **or***  
*{inserted w.e.f. 1.4.2020, **but later on omitted w.e.f. 29.5.2020}***
- (VIII) *is required to furnish a return of income under seventh proviso to sub-section (1) of section 139.*  
*{inserted w.e.f. 1.4.2020, **but later on omitted w.e.f. 29.5.2020}***

**Note:**

**Clause (VII) and (VIII) were inserted vide Notification No. 01/2020 dated 3.1.2020 w.e.f 1.4.2020, and now omitted vide Notification No. 31/2020 dated 29.5.2020 w.e.f. 29.5.2020.**

**Comments:**

It means that now, if an individual owns a house in joint-ownership with two or more persons, he may furnish return of income for assessment year 2020-21 in Form [SAHAJ] ITR-1.

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Further, if an individual is required to furnish a return of income for assessment year 2020-21 under 7<sup>th</sup> proviso to section 139(1), he may also furnish such return of income in Form [SAHAJ] ITR-1.

**Disclaimer:**

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