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| 13 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner) | 13 | |
| 14 | Total (10 +11+12+13) | 14 | |
| 15 | Deduction allowable under section 32(1)(iii) | 15 | |
| 16 | Any other amount allowable as deduction | 16 | |
| 17 | Total (15 +16) | 17 | |
| 18 | Income (14 – 17) | 18 | |
| 19 | Profits and gains of business or profession deemed to be under - | | |
| | i Section 44AD | 19i | |
| | ii Section 44AE | 19ii | |
| | iii Total (19i to 19ii) | 19iii | |
| 20 | Profit or loss before deduction under section 10A/10AA/10B/10BA (18 + 19iii) | 20 | |
| 21 | Deductions under section- | | |
| | i 10A | 21i | |
| | ii 10AA | 21ii | |
| | iii 10B | 21iii | |
| | iv 10BA | 21iv | |
| | v Total (21i + 21ii +21iii + 21iv) | 21v | |
| 22 | Net profit or loss from business or profession other than speculative business (20 –21v) | 22 | |
| 23 | Net Profit or loss from business or profession after applying rule 7A or 7B (same as above in 22 except in case of special business, after applying rule 7A or 7B) | A23 | |
| B | Computation of income from speculative business | | |
| 24 | Net profit or loss from speculative business as per profit or loss account | 24 | |
| 25 | Additions in accordance with section 28 to 44DA | 25 | |
| 26 | Deductions in accordance with section 28 to 44DA | 26 | |
| 27 | Profit or loss from speculative business (24+25-26) | B27 | |
| C | Computation of income from specified business | C | |
| 28 | Net profit or loss from specified business as per profit or loss account (enter nil if loss) | 28 | |
| 29 | Additions in accordance with section 28 to 44DA | 29 | |
| 30 | Deductions in accordance with section 28 to 44DA (other than deduction u/s 35AD) | 30 | |
| 31 | Profit or loss from specified business (28+29-30) | 31 | |
| 32 | Deductions in accordance with section 35AD | 32 | |
| 33 | Profit or loss from specified business (31-32) (enter nil if loss) | 33 | |
| D | Income chargeable under the head 'Profits and gains' (A23+B27+C33) | D34 | |
| E | Computation of income chargeable to tax under section 11(4) | | |
| 35 | Income as shown in the accounts of business under taking [refer section 11(4)] | E35 | |
| 36 | Income chargeable to tax under section 11(4) [D34-E35] | E36 | |