

PGBP Disallowed - allowed

disallowed

- Advance Income Tax paid
- Bonus paid to employees after the due date of ROI
- Interest on personal loan
- Provision for doubtful debts
- Depreciation as per IT Act Book of Account
- Provision for income tax
- Income Tax paid ^{including}
- Interest paid on income tax
- Expenses on issue of Right shares
- car purchased
- Municipal Tax paid w.r.t. residential flat let out
- Unreasonable amount paid to brother 4/S 40A(3)
- Expenses on expansion of new business & project was abandoned without creation of new assets (since it is capital expenditure)

allowed

- GST paid
- Interest paid on GST or any tax other than income tax
- Repaid, maintenance of car
- Depreciation as per BIA Income Tax Act
- Incentives to articled assistants who cleared their CA exams 4/S 37(1)
- Dry fruit packets given to important customers as advertisement (Allowed since wholly & exclusively for business)
- Payment made to fisherman in cash under Rule 6DD
- Penalty paid for breach of contract.
- Paymade to Resident where TDS is deducted But paid after end of F.Y. but before due

- Interest paid on loan taken for payment of income tax
- Penalty paid for breach of law
- Payment made to Resident without deducting TDS u/s 40(a)(i) (only 30% disallowed)
- Payment made to Non-Resident without deducting TDS (100% disallowed) u/s 40(a)(i)
- Payment made to Resident where TDS is deducted after FY ends & also paid after end of FY but before filing due of ROI
- Payment made to Resident where TDS is deducted after end of FY but before filing due of ROI
- Payment made to a person in a day in cash

> 10,000

others

> 35000

transport/operator

- Interest paid on delayed filing of Income Tax Returns
- Provision for gratuity basis Actuarial valuation u/s 40A(7)
- Interest paid to banks after end of FY & after due date of filing ROI
- CSR expenditure & illegal exps.
- Expenses on transfer of carbon credits

- date of filing ROI (since TDS was deducted in the FY & deposited before filing ROI)
- TDS deduct when payment made ✓
- Expenses on issue of Bonus share
- Loss by theft (Related to Business)
- Interest paid on delayed filing of GST Returns
- Interest paid to banks after end of FY but before due date of filing ROI

- personal drawings 4/15 37
- purchase of building