Sl No.	Particulars	Option 1	2A		2B	
1	**Cash Depsosit**	Not reported Cash Deposit as Income	Owns up Income in form of cash or Deposit in ROI for FY 2016-17		Owns up Income in form of cash or Deposit in ROI for FY 2016-17	
2	**Satisfactory Explanation about the Nature and Source of Cash Deposit**	**Satisfactory explanation Offered** by the assessee about the nature and source of Deposit	Assessee is **unable to explain** Nature and Source of Cash Deposit		Assessee is **unable to explain** Nature and Source of Cash Deposit	
3	**Tax Consequences**	Nil	Tax	60%	Tax	30%
			Surcharge @ 25% of Tax	15%	Surcharge @ 33% of Tax	9.90%
			Cess @ 3% of Tax & Surcharge	2.25%	Cess @ 3% of Tax & Surcharge	0.00%
					Penalty	10%
			Total	**77.25%**	**Total**	**49.900%**
4	**Conditions to be Fulfilled**	Nil	Pays Tax before 31/03/2017 Does Not opts for PMGKY		25% of Undisclosed Income Blocked in Interest free Deposit for 4 years Opts for PMGKY	
5	**Others**		Income may pertain to earlier Years		Immunity from Re-opening of past income/ wealth Tax assessments	
6	**Interest**	Interest to be levied seperatetly if there is any default in payment of Tax including Advance Tax	Interest to be levied seperatetly if there is any default in payment of Tax including Advance Tax		Not Applicable	
7	**Proscecution**	No Risk of Prosecution	Risk of Proecution exists		No Risk of Prosecution	

Sl No.	Particulars	2C		2D1		2D2	
1	**Cash Depsosit**	Doesnot Owns up Income in form of cash or Deposit in ROI for FY 2016-17		Doesnot Owns up Income in form of cash or Deposit in ROI for FY 2016-17		Doesnot Owns up Income in form of cash or Deposit in ROI for FY 2016-17	
2	**Satisfactory Explanation about the Nature and Source of Cash Deposit**	Addition is made by I.T Department **without detection in search**		Addition is made by I.T Department **Based on search operation after presidential assent to bill**			
				Taxpayer owns up Income		Any other Case	
3	**Tax Consequences**	Tax	60%	Tax	60%	Tax	60%
		Surcharge @ 25% of Tax	15%	Surcharge @ 25% of Tax	15%	Surcharge @ 25% of Tax	15%
		Cess @ 3% of Tax & Surcharge	2.25%	Cess @ 3% of Tax & Surcharge	2.25%	Cess @ 3% of Tax & Surcharge	2.25%
		Total	**77.25%**	**Total**	**77.25%**	**Total**	**77.25%**
		Penalty Leviable	10%	Penalty Leviable	30%	Penalty Leviable	60%
4	**Conditions to be Fulfilled**						
		Does Not opts for PMGKY		Does Not opts for PMGKY		Does Not opts for PMGKY	
5	**Others**						
6	**Interest**	Interest to be levied seperatetly if there is any default in payment of Tax including Advance Tax		Interest to be levied seperatetly if there is any default in payment of Tax including Advance Tax		Interest to be levied seperatetly if there is any default in payment of Tax including Advance Tax	
7	**Proscecution**	Risk of Proecution exists		Risk of Proecution exists		Risk of Proecution exists	