

| FY - 2017-18                                |                                 |            |            |            | AY-2018-19         |
|---------------------------------------------|---------------------------------|------------|------------|------------|--------------------|
| 234F - PENALTY PROVISIONS IN TABULAR FORMAT |                                 |            |            |            |                    |
| SL.NO                                       | DUE DATES FOR FILING RETURN     | 31.07.2018 | 30.09.2018 | 31.12.2018 | 01.01.2019 ONWARDS |
| A                                           | NO AUDIT CASE ASSESSEE DUE DATE | 31.07.2018 | x          | x          | x                  |
|                                             | PENALTY APPLICABILITY           |            | ✓          | ✓          | ✓                  |
|                                             | IF INCOME BELOW 5 LAKH          |            | 1,000.00   | 1,000.00   | 10,000.00          |
|                                             | IF INCOME EXCEED 5 LAKHS        |            | 5,000.00   | 5,000.00   | 10,000.00          |
| B                                           | AUDIT CASE ASSESSEE DUE DATE    | x          | 30.09.2018 | x          | x                  |
|                                             | PENALTY APPLICABILITY           |            |            | ✓          | ✓                  |
|                                             | IF INCOME BELOW 5 LAKH          |            | 1,000.00   | 1,000.00   | 10,000.00          |
|                                             | IF INCOME EXCEED 5 LAKHS        |            | 5,000.00   | 5,000.00   | 10,000.00          |