

SET OFF AND CARRY FORWARD TABLE

Head No.	Loss under the Head of Income	Section	Set off during the year against			ROI Filed u/s	C FD/set off		
			Same Head	Another Head	From		C/F	Years	Against Head
(1)	Income from salaries								
	salary income		NA	NA	NA	Mandatory 139(1)	NA	NA	NA
(2)	Income from House Property								
	house property	71B	Yes	Yes	Any Income	Voluntary 139(3)	Yes	8	Same Head
(3)	Profit and Gains of Business or Profession								
	(a) ordinary business	72(1)	Yes	Except Salary	Business Head	Mandatory 139(1)	Yes	8	Business Head
	(b) unabsorbed depreciation	32(2)	Yes	Except Salary	Any Income	Voluntary 139(3)	Yes	Any	Mandatory 139(1)
	(c) scientific research u/s 35(1)	35(4)	Yes	Except Salary	Any Income	Voluntary 139(3)	Yes	Any	Mandatory 139(1)
	(d) family planning u/s 36(1)(ix)	36(1) (ix)	Yes	Except Salary	Any Income	Voluntary 139(3)	Yes	Any	Mandatory 139(1)
	(e) speculation business	73 (3)	Yes	No	Speculation Business	Mandatory 139(1)	Yes	4	Speculation Business
	(f) specified business u/s 35D	73A	Yes	No	Specified Business	Voluntary 139(3)	Yes	Any	Speculation Business
	(g) Owing and maintaining horses	74A(3)	Yes	No	Same activity	Mandatory 139(1)	Yes	4	Same Activity
	(h) Owing and maintaining camel	72(1)	Yes	Except Salary	Any Income	Mandatory 139(1)		8	Same Activity
(4)	Capital Gains								
	(a) LTCG	74(1)	Yes	No	LTCG	Mandatory 139(1)	Yes	8	LTCG
	(b) STCG	74(1)	Yes	No	CG (LT/ST)	Mandatory 139(1)	Yes	8	CG (LT/ST)
(5)	Income from Other Sources								
	(a) race horses	74A(3)	Yes	No	Same Activity	Mandatory 139(1)	Yes	4	Race Horses
	(b) camel races	72	Yes	Except Salary	Same Activity	Mandatory 139(1)	Yes	8	Same Head
	(c) from other sources		Yes	Yes	NA	Mandatory 139(1)	No	NA	NA