

# ITR Filing Due date

31.07.2025

Whether individuals need to  
file Income Tax Return



**AACT&Co.**  
CHARTERED ACCOUNTANTS

swipe >>>

# Who

# Must File ITR

You must file an ITR if:

Your gross total income exceeds the exemption limit. (Rs.3 lakhs).



**Or if any of the specific conditions apply as follows:**

**swipe >>>**

**Deposited**

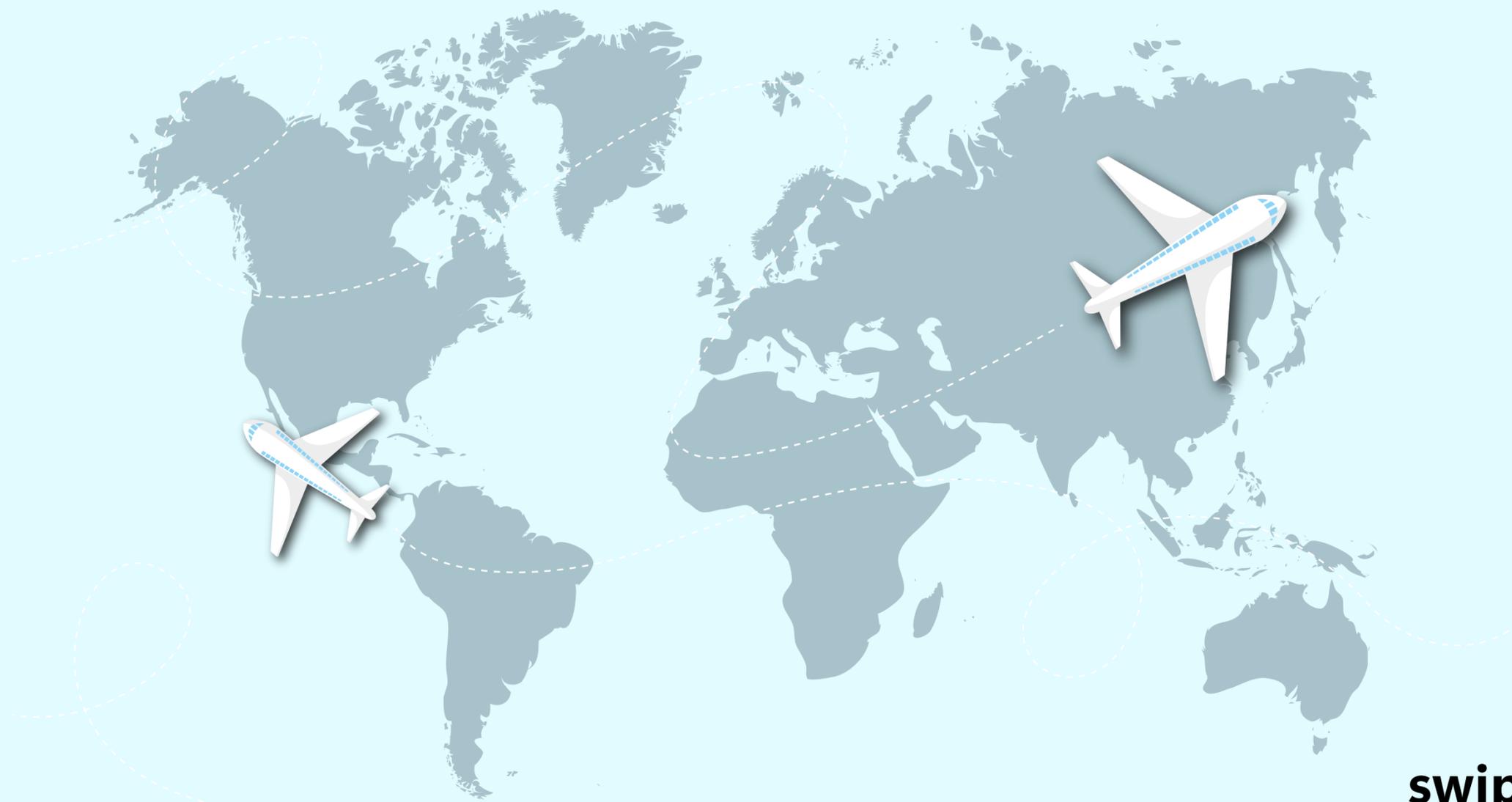
**₹ 1 crore**

**or more in a  
current account  
during the year.**



**swipe >>>**

**Incurred ₹ 2 lakh**  
**or more on foreign**  
**travel for self or others.**

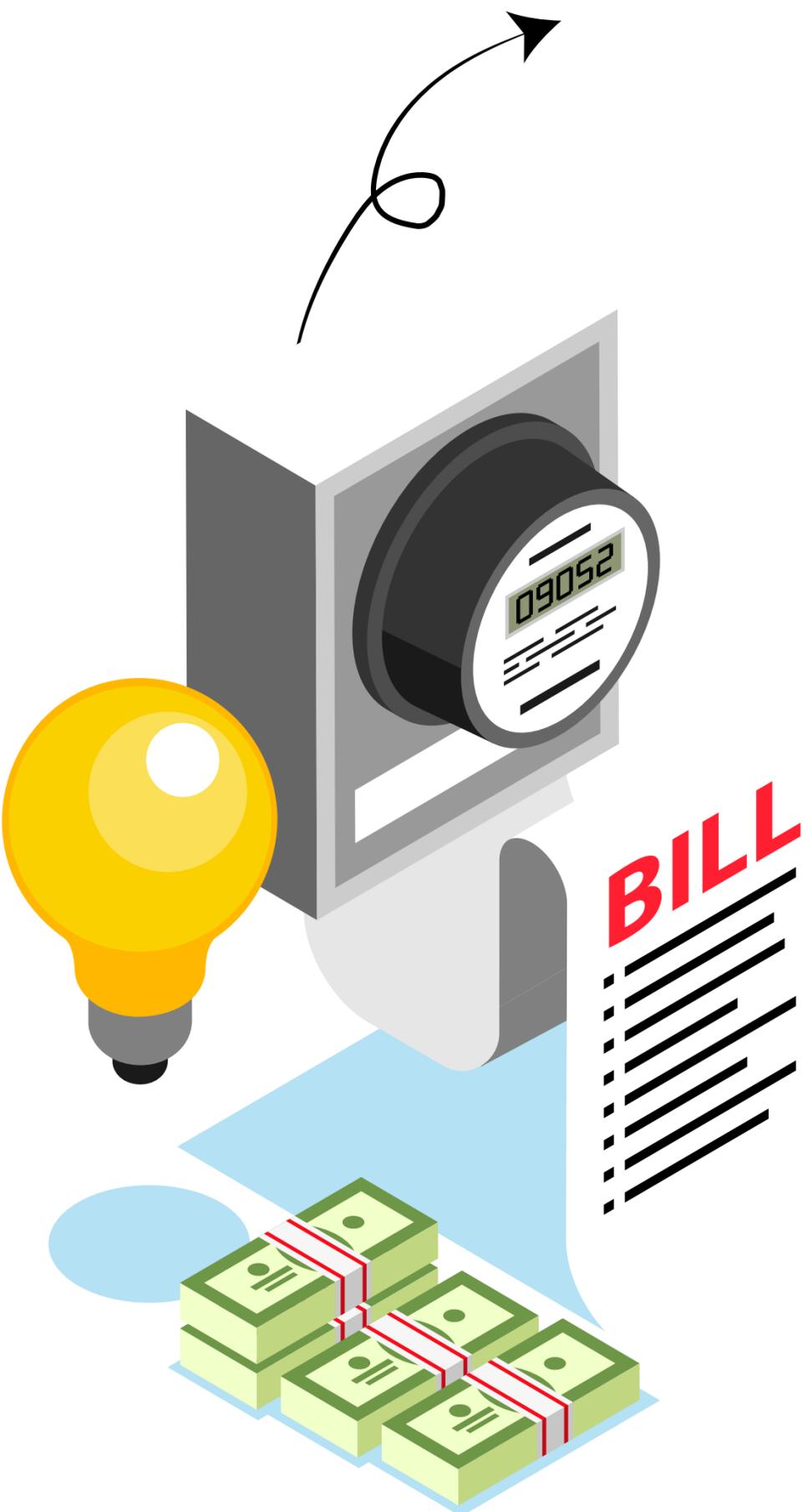


**swipe >>>**

**Paid electricity  
bills totaling**

**₹ 1 lakh**

**or more  
during the year.**



**swipe >>>**

# Hold foreign assets

or have foreign income

(Includes overseas bank Accounts, stocks, or property).



swipe >>>

Own **foreign-situated**  
assets or are a signing  
**authority in any**  
**foreign account.**



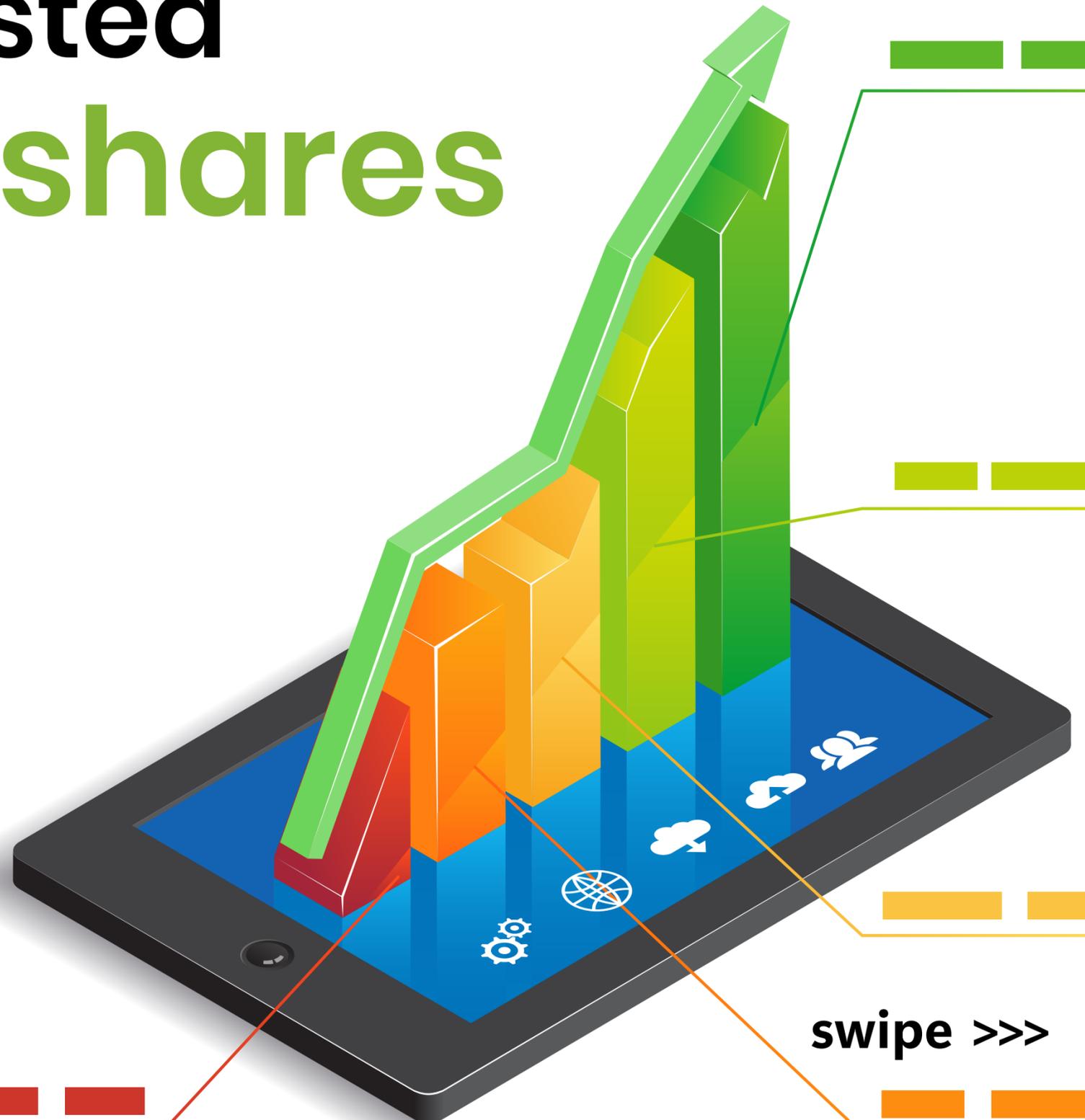
swipe >>>

**Dealt in**  
**cryptocurrency**  
**even with no**  
**taxable profit.**



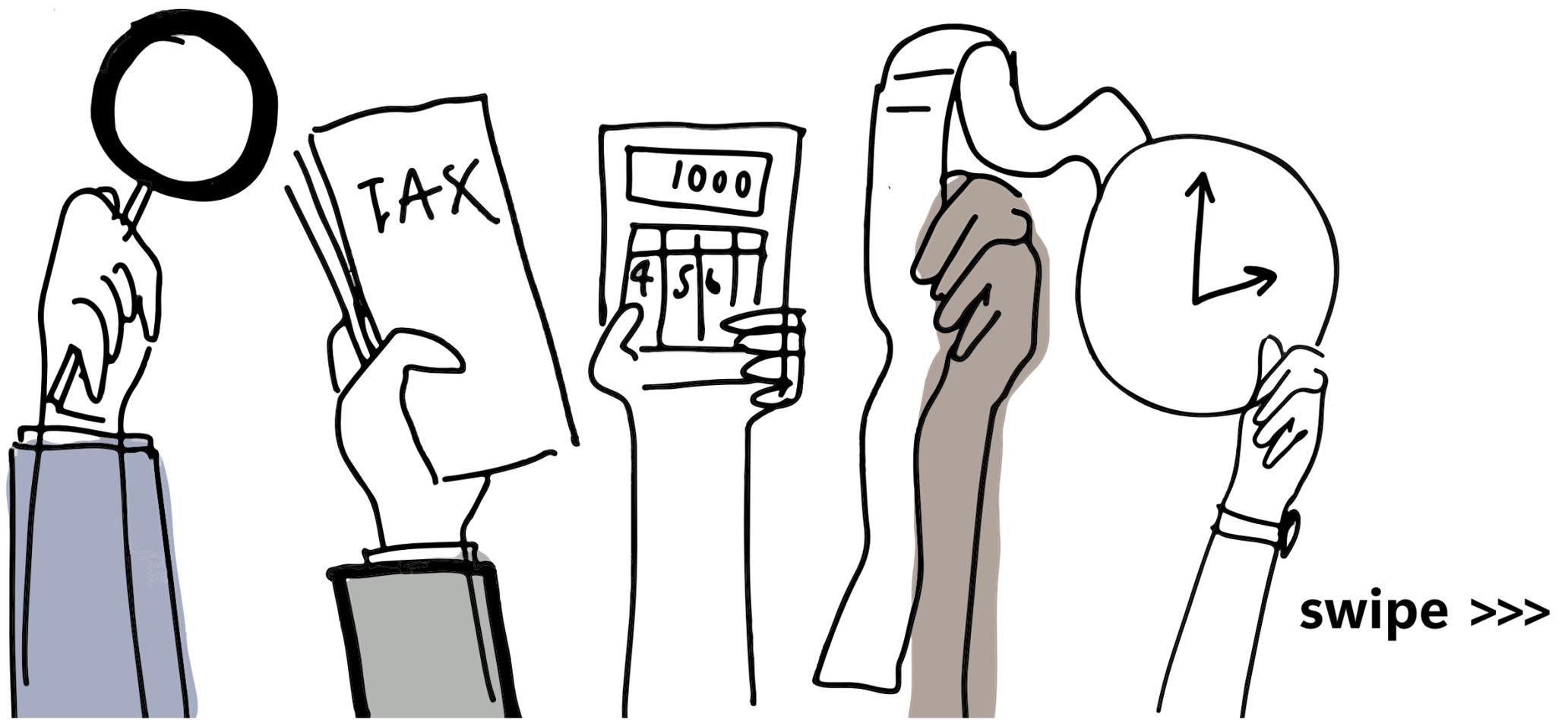
**swipe >>>**

**You are a director  
in a company or  
hold unlisted  
equity shares**



# Want to claim a tax refund

(e.g., TDS was deducted but your total income is below exemption).



# Have **losses** to carry forward

(like capital loss or business loss).

