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Internship- business?

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Ruban JK (student) 17 August 2019

My friend has joined an IT Company as an intern. his stipend was considered as professional payment and TDS u/s 194J was deducted. Should he file ITR 3? Can he go in for 44 AD

Dhirajlal Rambhia (KVO Merau Kutchh) 18 August 2019

He can file ITR 4 u/s. 44ADA.

Kapadia Pravin 18 August 2019

File ITR4 under 44ADA.
Minimum 50% of stipend income is required to be presumed as your income. you can show more than 50%.

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