

Mandatory to file ITR if you fall In any of the below criteria:



If gross income is more than:

Particulars	Amount
For individuals below 60 years	Rs 2.5 lakhs
For individuals between 60-80 years old	Rs 3.0 lakhs
For individuals above 80 years	Rs 5.0 lakhs



In order to claim income tax refund from the department.



If you have earned from or invested in foreign assets during the financial year.



For a company or a firm, mandatory irrespective of whether you made profit or loss.