



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **ITR 1 – Validation Rules for AY 2019-20**

**Version 1.4**

**26 June 2019**

**Directorate of Income Tax (Systems)  
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## Document Revision List

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### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.4	26-June-19	Refer Section 3.4	13
1.3	14-June-19	Refer Section 3.3	11
1.2	04-June-19	Refer Section 3.2	11
1.1	12-May-19	Refer Section 3.1	10
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## 1 Purpose

The Income Tax Department has provided free return preparation software in downloads page which are fully compliant with data quality requirements. However, there are commercially available software or websites that offer return preparation facilities as well. In order to improve the data quality received through in ITRs prepared through such commercially available software, various types of validation rules are being deployed in the e-Filing portal so that the data which is being uploaded can be validated to a large extent. Taxpayers are advised to review the same to ensure that the software that is used is compliant with these requirements to avoid rejection of return due to poor data quality or mistakes in the return. Software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers who may use their software.

## 2 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR1 for each defect as categorized below:

**Table 1: List of Category of Defect**

Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
B	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possible defect present in the return u/s 139(9). Appropriate notices/ communications will be issued from CPC.
C	Third party utility providers will be alerted about the inconsistent data quality and warned about future barring of their utility.
D	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars.

### 2.1 Category A:

**Table 2: Category A Rules**

Sl. No.	Scenarios
1.	Tax computed but GTI (Gross Total Income) is nil or 0.
2.	No Income details or tax computation is provided in ITR but details regarding taxes paid is provided.
3.	Gross Total Income is not matching with total of Incomes from Salary, House Property & Other Sources.
4.	"Total Taxes Paid" shown in "Part D" are inconsistent with the claims made in relevant schedules.
5.	Donee PAN mentioned in Schedule 80G cannot be same as the assessee PAN or the verification PAN!
6.	The name as entered in the return does not match with the name as per the PAN date base.
7.	The total of Advance Tax, Self Asst Tax, TDS, TCS fields should match with the field "Total Taxes Paid".
8.	Deduction u/s 80G is claimed but no details provided in Schedule 80G

9.	In Schedule TDS 2, TDS credit claimed is more than Tax deducted.
10.	In Schedule TDS 3, TDS credit claimed is more than Tax deducted.
11.	TCS credit claimed is more than Tax collected.
12.	Total of Chapter VI A claim shall not exceed the "Gross Total Income"
13.	Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax and Interest payable".
14.	Amount of tax payable is inconsistent with the difference between "Total Tax and Interest payable" and "Total Taxes Paid".
15.	IFSC under "Bank Details" is not matching with the RBI database.
16.	Assessee's total income is greater than Rs 350000/-, hence assessee cannot claim Rebate u/s 87A. Please refer section 87A of Income tax act, 1961
17.	Assessee cannot claim deduction u/s 80CCG, If assessee's Gross total income is more than Rs. 1200000/-
18.	Deduction u/s 80TTA cannot be more than income disclosed under 'Savings Account Interest income' in Other sources
19.	Sum of deduction u/s 80C, 80CCC & 80CCD(1) shall not exceed 1,50,000.
20.	Deduction on annual value on House property should be equal to 30% of Annual value.
21.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
22.	Nature of deduction u/s 80DD being claimed in the return is not specified
23.	Nature of deduction u/s 80DDB being claimed in the return is not specified
24.	Nature of deduction u/s 80U being claimed in the return is not specified
25.	Total income should be the difference between "Gross total income" and "Total deductions"
26.	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI.
27.	Deduction u/s 80CCD(2) should not be more than 10% of salary and cannot be claimed by pensioners.
28.	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000
29.	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000
30.	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000
31.	The amount at "Tax after Rebate" should be consistent with the amount of Tax Payable on Total Income as reduced by Rebate u/s 87A
32.	The amount at "Total tax and Cess" should be consistent with the sum of "Tax after Rebate" and "Health & Education Cess"
33.	"Total Tax, Fees & Interest" is different with the sum of "Total Tax & Cess, Interest u/s 234A, 234B, 234C and fee u/s 234F as reduced by Relief u/s 89"
34.	Deduction u/s 80D-Preventive Health Check cannot exceed Rs 5000/-
35.	As per the provisions of Indian Contract Act, 1872 read with Income Tax Act, 1961, a minor cannot perform the functions in an individual capacity. Accordingly a return upload by minor is not allowed. Only legal guardian can perform the required functions.
36.	Deduction u/s 80TTA claimed by Senior Citizen taxpayer
37.	Entertainment allowance for Government employees u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower
38.	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000.
39.	In Schedule Gross total Income, Gross salary should be equal to sum of individual fields.

40.	In Schedule Gross total Income, 'Net Salary' should be difference of 'Gross salary' and 'Allowances to the extent exempt u/s 10'
41.	In Schedule Gross total Income, 'Deductions u/s 16' should be sum of individual fields.
42.	In Schedule Gross total Income, 'Income chargeable under Salaries' should be difference of 'Net salary' and 'Deductions u/s 16'
43.	Gross rent received/ receivable/ lettable value' cannot be zero or null if 'type of property' is 'let out' or 'deemed let out'
44.	In Schedule Gross total Income, 'Annual Value' should be difference of 'Gross rent received/ receivable/ lettable value during the year ' and 'Tax paid to local authorities '
45.	In Schedule Gross total Income, "Income chargeable under the head House Property" is not equal to value of B2iii-B2iv-B2v+B2vi
46.	Assessee is claiming deduction under section 80D for health insurance premium but eligible category description not provided.
47.	Assessee is claiming deduction under section 80D for medical expenditure but eligible category description not provided.
48.	Assessee is claiming deduction under section 80D for Preventive health check-up but eligible category description not provided.
49.	Assessee not being a senior citizen and claiming deduction under section 80TTB
50.	Deduction under section 80TTB is more than interest income at "Savings Account & Deposit(Bank/Cooperative/Post)" shown under "Income from other source
51.	Interest on borrowed capital is more than Rs.200000 for "Self-Occupied" house property.
52.	In Schedule TDS or TCS, TDS / TCS is claimed but year of tax deduction is not selected.
53.	Agriculture Income shown as exempt cannot be more than Rs.5000/- and cannot be selected more than one time.
54.	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
55.	In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G
56.	Deduction u/s 80D for Self and family for health insurance & for Self and family for preventive health checkup cannot be more than Rs 25000/-
57.	Deduction u/s 80D for Parents for health insurance & for parents for preventive health checkup cannot be more than Rs 25000/-
58.	Deduction u/s 80D for self and family including parents for health insurance & for self and family including parents for preventive health checkup cannot be more than Rs 50000/-
59.	For employer category 'Pensioners', Deduction u/s 80CCD (1) should not be more than 20% of Gross total Income.
60.	Maximum amount that can be claimed u/s 80CCD(1) for 'employees' other than 'pensioners' should be more than 10% of Salary
61.	Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.1000000/- and cannot be selected more than one time.
62.	"Interest from savings account" drop-down cannot be selected more than one time under Income from other sources
63.	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources
64.	Deduction u/s 80D for Self and Family including Senior Citizen Parents for health insurance & preventive health checkup cannot be more than Rs 75000/-
65.	Deduction u/s 80D for parents senior citizen medical expenditure cannot be more than Rs 50000/-
66.	Deduction u/s 80D for self and family (Senior Citizen)- medical expenditure cannot be more than Rs 50000/-

67.	Total of exempt allowance cannot be more than gross salary.
68.	Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
69.	Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. cannot be more than gross salary.
70.	Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than gross salary.
71.	When Nature of employment is OTHER THAN "Govt." than Sec 10(10)-Death-cum-retirement gratuity received cannot exceed Rs. 20 lakhs.
72.	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)
73.	Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1)
74.	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000/-.
75.	Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs.
76.	More than one drop down is selected from "Section 10(10B) First proviso "or "Section 10(10B) Second proviso " or "Section 10(10C)."
77.	Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2)
78.	Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds 1/3rd of Salary as per section 17(1)
79.	Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per section 17(1)
80.	Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per section 17(1)
81.	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F
82.	In "Schedule Income Details " Total Tax, Fee & Interest should be equal to sum of Balance Tax after Relief +Total Interest, Fee Payable
83.	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4
84.	In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5
85.	In Schedule TDS3 total of col 6' 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5
86.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
87.	In "Schedule Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
88.	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. Of income from other sources
89.	In "schedule Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.
90.	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values
91.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3
92.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule



93.	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
94.	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
95.	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
96.	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
97.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)
98.	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory.
99.	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
100.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
101.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
102.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
103.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)
104.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
105.	In "Schedule Income Details" Deduction u/s 57(ia) shall be allowed only if "Family pension" is selected from other sources dropdown.
106.	Deduction u/s 80GGA is claimed but details are not provided in Schedule 80GGA.
107.	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
108.	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA
109.	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN
110.	Deduction u/s 57(ia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.
111.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
112.	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-.
113.	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.
114.	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.

115.	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
116.	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
117.	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.
118.	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.
119.	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.
120.	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.
121.	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.
122.	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income.
123.	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.
124.	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.
125.	"Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources.
126.	"Family pension" drop-down cannot be selected more than one time under Income from other sources.
127.	In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 and 31/03/2019.
128.	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2019 for A.Y 2019-20.
129.	Entertainment allowance u/s 16(ii) will not be allowed for other than "Government" employees.
130.	Please select at least one account in which you prefer to get your refund"
131.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.

### 3 Change in Validation Rules:

#### 3.1 Change as on 12 May, 2019:

Table 3: 12 May, 2019 change

Category	Scenarios	Change
C	The amount of Gross salary disclosed in "Income chargeable under the head 'Salaries' in Income details should be at least 100% of Salary reported in Schedule TDS1.	Removed
A	Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per section 17(1)	Modification
A	Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or	Modification

	employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per section 17(1)	
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### 3.2 Change as on 04 June, 2019:

**Table 4: 04 June, 2019 change**

Category	Scenarios	Change
A	Professional tax u/s 16(iii) will not be allowed for Pensioners	Removed

### 3.3 Change as on 14 June, 2019:

**Table 5: 14 June, 2019 change**

Category	Scenarios	Change
A	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F	New Rule
A	In "Schedule Income Details " Total Tax, Fee & Interest should be equal to sum of Balance Tax after Relief +Total Interest, Fee Payable	New Rule
A	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4	New Rule
A	In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5	New Rule
A	In Schedule TDS3 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5	New Rule
A	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values	New Rule
A	In "Schedule Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.	New Rule
A	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. Of income from other sources	New Rule
A	In "schedule Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.	New Rule
A	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values	New Rule
A	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3	New Rule
A	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule	New Rule
A	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	New Rule
A	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	New Rule
A	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	New Rule
A	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	New Rule

A	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)	New Rule
A	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory.	New Rule
A	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"	New Rule
A	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"	New Rule
A	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"	New Rule
A	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"	New Rule
A	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)	New Rule
A	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"	New Rule
A	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.	New Rule
A	Deduction u/s 80GGA is claimed but details are not provided in Schedule 80GGA.	New Rule
A	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.	New Rule
A	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA	New Rule
A	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN	New Rule
A	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.	New Rule
A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.	New Rule
A	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-.	New Rule
A	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	New Rule

A	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income	New Rule
A	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources.	New Rule
A	"Family pension" drop-down cannot be selected more than one time under Income from other sources.	New Rule
A	In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 and 31/03/2019.	New Rule
A	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2019 for A.Y 2019-20.	New Rule

### 3.4 Change as on 26 June, 2019:

**Table 6: 26 June, 2019 change**

Category	Scenarios	Change
A	Entertainment allowance for Government employees u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower	Modification
A	Entertainment allowance u/s 16(ii) will not be allowed for other than "Government" employees.	New Rule
A	Please select at least one account in which you prefer to get your refund"	New Rule
A	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000/-.	Modification

A	Claim of Sec 10(10B) (ii)-Retrenchment Compensation received in respect of approved scheme cannot exceed Rs. 5 lakhs.	Removed
A	More than one drop down is selected from "Section 10(10B) First proviso "or "Section 10(10B) Second proviso " or "Section 10(10C)."	Modification