



**Income Tax Department**  
Government of India

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

## **ITR 2 – Validation Rules for AY 2019-20**

**Version 1.7**

**12 September 2019**

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

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| Version No. | Revision Date | Revision Description | Page Number |
|-------------|---------------|----------------------|-------------|
| 1.7         | 12-Sep-19     | Refer Section 3.7    | 40          |
| 1.6         | 21-August-19  | Refer Section 3.6    | 30          |
| 1.5         | 11-July-19    | Refer Section 3.5    | 30          |
| 1.4         | 26-June-19    | Refer Section 3.4    | 30          |
| 1.3         | 04-June-19    | Refer Section 3.3    | 29          |
| 1.2         | 28-May-19     | Refer Section 3.2    | 29          |
| 1.1         | 12-May-19     | Refer Section 3.1    | 29          |
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## 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 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.

## Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 2 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. |

### 1.1 Category A:

**Table 2: Category A Rules**

| Sl. No. | Scenarios   |
|---------|---|
| 1.      | In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.   |
| 2.      | The Total value of all heads of income should be equal to sum of individual heads of income.  |
| 3.      | Income chargeable under the head salaries should be consistent with sum of salary, allowances not exempt, value of perquisites, profits in lieu of salary less Deduction u/s 16 |
| 4.      | In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.   |
| 5.      | Sum of deduction claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.   |

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| 6.  | Maximum amount that can be claimed as deduction u/s 80GG is 25% of Total Income.   |
| 7.  | In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.  |
| 8.  | In Schedule Part BTI- Deduction under Chapter VI-A is not consistent with the total of all deductions in Schedule VIA'   |
| 9.  | Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero  |
| 10. | Deduction u/s 80CCD(1B) is not allowed to HUF.   |
| 11. | In Schedule VIA deduction u/s 80CCD(2) cannot be more than 10% of Net Salary as reduced by Value of perquisites as per section 17(2)   |
| 12. | Deduction u/s 80CCD(2) is not allowed to HUF.  |
| 13. | Deduction u/s 80CCG is not allowed to Nonresidents & HUF   |
| 14. | Deduction u/s 80CCG is claimed by the assessee whose Gross Total Income is more than 12 Lakhs.   |
| 15. | Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000  |
| 16. | Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000   |
| 17. | Deduction u/s 80E is claimed by HUF.   |
| 18. | Deduction u/s 80EE is claimed by HUF.  |
| 19. | Deduction u/s 80QQB is not applicable to Non resident individuals & HUF.   |
| 20. | Deduction u/s 80RRB is not applicable to Non resident Individuals & HUF.   |
| 21. | Deduction u/s 80TTA is claimed by the assessee who doesn't have interest income under the head income from other sources.  |
| 22. | Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000  |
| 23. | Maximum amount that can be claimed for u/s 80CCD(1) for employees is 10% of Net Salary as reduced by Value of perquisites as per section 17(2) Or Maximum amount that can be claimed for u/s 80CCD(1) for other than salaried employees is 20% of Gross Total Income |
| 24. | Deduction u/s 80CCD(1) is not applicable to HUF .  |
| 25. | Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax   |
| 26. | Total of STCG is not equal to the individual breakup in Schedule CG  |
| 27. | Total of LTCG is of equal to the individual breakup in Schedule CG   |
| 28. | Assessee should enter valid Mobile Number  |
| 29. | The assessee is governed by Portuguese Code but "PAN of Spouse" is not provided.   |
| 30. | Donee PAN is same as "Assesse PAN" or "PAN at Verification"  |
| 31. | "Name" does not match with the "Name" as per the PAN database.   |
| 32. | "Total Taxes Paid" is different with the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"  |

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| 33. | In Schedule TDS 2 The Amount of TDS claimed this year" is more than "Tax deducted".   |
| 34. | In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".                                   |
| 35. | Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest payable".                |
| 36. | Tax payable Amount is not matching with the difference of "Total Tax and "Interest payable" and "Total Taxes Paid".           |
| 37. | IFSC under "Bank Details" is not matching with the RBI database   |
| 38. | Rebate u/s 87A is claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs.3.5 lakhs.       |
| 39. | Deduction u/s 80CCG is claimed by the assessee whose Gross Total Income is more than 12 Lakhs.                                |
| 40. | Assessee is claiming deduction under section 80DD but eligible category   |
| 41. | description not provided.   |
| 42. | Assessee is claiming deduction under section 80DDB but eligible category description not provided.                            |
| 43. | Assessee is claiming deduction under section 80U but eligible category  |
| 44. | description not provided.   |
| 45. | Deduction u/s 80DD is claimed by Nonresident.   |
| 46. | Deduction u/s 80DDB is claimed by Non resident.   |
| 47. | Deduction u/s 80U is claimed by Non resident.   |
| 48. | The amount at "Total Capital Gains" is different with the sum of "Short Term and Long Term Capital Gains".                    |
| 49. | "Total Income from other sources" at Schedule B TI is different with the sum of "Individual incomes from Other Sources head". |
| 50. | Gross Total Income is not matching with sum of the Incomes individually offered.  |
| 51. | Tax Payments claimed in "Part B-TTI" are different with the claims made in Schedule TDS/TCS/Schedule IT.                      |
| 52. | Income claimed under the head Salaries in Part B TI, but Schedule Salary is not filled  |
| 53. | Income claimed under the head House Property in Part B TI, but Schedule HP is not filled                                      |
| 54. | Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled  |
| 55. | Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled  |
| 56. | Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled                              |
| 57. | Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled  |
| 58. | Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled  |

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| 59. | "Income from sources other than from owning Race Horses & Income chargeable at special rate" is claimed at Sch-Part B TI, but Sch-OS is not filled   |
| 60. | "Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled   |
| 61. | "Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled   |
| 62. | "Losses of current year set off against income from all the heads" is different with the "Total losses set off" at Schedule CYLA.  |
| 63. | Brought forward losses set off against Balance Income is different with "Total of brought forward losses set off" at Schedule BFLA.  |
| 64. | Deductions claimed at "Part B TI" but "Schedule VI-A" is not filled  |
| 65. | "Losses of current year to be carried forward" at "Part B TI" is different with the "Total of Current year losses" of Schedule CFL.  |
| 66. | "Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" "Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" "Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" |
| 67. | "Relief claimed under section 90/90A in Part B TTI" is different with "Amount entered in Schedule TR"  |
| 68. | "Relief claimed under section 91 in Part B TTI" is different with "Amount entered in Schedule TR"  |
| 69. | "Tax Payable on Total Income" is different with the sum of (Normal Tax plus Special Tax minus Rebate on Agricultural Income).  |
| 70. | The amount at "Tax payable" is different with the amount of [Tax Payable on Total Income minus Rebate u/s 87A]   |
| 71. | The amount at "Gross tax liability" is different with the sum of (Tax Payable, Surcharge & Education Cess)   |
| 72. | "Total Tax Relief" is different with the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).  |
| 73. | "Total Interest and Fee Payable" is different with the sum of "Interest u/s 234A + 234B + 234C+ Fee payable u/s 234F"  |
| 74. | "Aggregate liability" is different with the sum of "Net tax liability plus Total Interest Payable"   |
| 75. | "House property loss claimed at Schedule CYLA" is different with the amount at "Schedule HP".  |
| 76. | "Other sources loss at Schedule CYLA" is different with the amount at "Schedule OS".   |
| 77. | Total Income is greater than 50 Lakhs, but Schedule AL is not filled.  |
| 78. | In Part BTI, LTCG chargeable at special rates in India as per DTAA is not equal to the amount mentioned in Schedule CG.  |
| 79. | When "House Property" is "Self-occupied", Interest on borrowed capital from HP is more than 2 lakhs.   |
| 80. | Deduction u/s 80U should not be claimed by HUF.  |
| 81. | Deduction u/s 80D-Medical Expenditure for Self and family (senior citizen) cannot exceed Rs 50000/-  |
| 82. | Deduction u/s 80D-Medical Expenditure for Parents (Senior Citizen) cannot exceed Rs 50000/-  |



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| 83.  | Maximum deduction for the HUF in case of Medical expenditure is Rs.50000/-   |
| 84.  | Deduction u/s 80D-Preventive Health Check cannot exceed Rs 5000/-  |
| 85.  | Value at field 4 is NOT Equal to Sum of SI no. 1k+2K+3   |
| 86.  | In schedule TDS2 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2" |
| 87.  | In schedule TDS3 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 3" |
| 88.  | ITR cannot be uploaded by minor. Only legal guardian can perform the required functions.   |
| 89.  | Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen person who is resident or not ordinary resident.                                      |
| 90.  | In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c) should be consistent with sum of Sl.no 1a+1b+1c   |
| 91.  | In Schedule S, Sl.no 2 Total Gross Salary (from all employers) should be sum of Sl.no1 +....n  |
| 92.  | In Schedule S , Sl. No. 4 Net Salary should be output of Sl.no 2 - 3   |
| 93.  | In Schedule S, Sl. No. 5 Deductions u/s 16 (5a+5b+5c) should be equal to sum of 5a+5b+5c   |
| 94.  | In Schedule S, Sl.no. 6 Income chargeable under Salaries should be output of Sl.no. 4-5  |
| 95.  | In case of type of property is let out or deemed let out than Gross rent received/ receivable/ lettable value should be more than zero                   |
| 96.  | In Schedule HP, Sl.no 1e - Annual Value should be output of SL.no (1a-1d)  |
| 97.  | In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c)  |
| 98.  | In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h)  |
| 99.  | In Schedule HP - Sl.no 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j   |
| 100. | Assessee is claiming deduction under section 80D for health insurance premium than eligible category description should be provided.                     |
| 101. | Assessee is claiming deduction under section 80D for medical expenditure than eligible category description should be provided.                          |
| 102. | Assessee is claiming deduction under section 80D for Preventive health check-up than eligible category description should be provided.                   |
| 103. | Assessee not being a senior citizen should not claim deduction under section 80TTB   |
| 104. | Assessee being senior citizen and claiming deduction under section 80TTB should be restricted to interest income from other source                       |
| 105. | In Schedule 80G, amount of deduction computed should not be more than the eligible amount  |

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| 106. | In Schedule VIA, deduction claimed u/s 80G is more than the eligible amount of donation mentioned in Schedule 80G                            |
| 107. | Deduction u/s 80D for Self and family for health insurance & preventive health checkup should not be more than Rs 25000/-                    |
| 108. | Deduction u/s 80D for Parents for health insurance & preventive health checkup should not be more than Rs 25000/-                            |
| 109. | Deduction u/s 80D for self and family including parents for health insurance & preventive health checkup should not be more than Rs 50000/-  |
| 110. | For employer category as Pensioners, Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income (In case of only one employer) |
| 111. | Maximum amount that can be claimed for u/s 80CCD(1) for employees other than pensioners is 10% of Salary                                     |
| 112. | If assessee is Resident then Dividend Income u/s 10(34) shown as exempt should not be more than Rs.1000000/-                                 |
| 113. | Tax computation has been disclosed but GTI (Gross Total Income) is nil or 0  |
| 114. | Deductions claimed under Chapter VI-A should not be greater than "Gross Total Income"  |
| 115. | In Schedule CG, SL.no. C Income chargeable under the head "Capital Gain" is should be equal to the sum of SL.no A9+B13                       |
| 116. | In Schedule CG, Full Value of Consideration(si no A1aiii) is zero than expenses(si no A1b(iv)) should not be claimed                         |
| 117. | In Schedule CG, Full Value of Consideration(si no A2a) is zero than expenses(si no A2b(iv)) should not be claimed                            |
| 118. | In Schedule CG, Full Value of Consideration(si no A4aiii) is zero than expenses(si no A4b(iv)) should not be claimed                         |
| 119. | In Schedule CG, Full Value of Consideration(si no A5aiii) is zero than expenses(si no A5b(iv)) should not be claimed                         |
| 120. | In Schedule CG, Full Value of Consideration(si no B1aiii) is zero than expenses(si no B1b(iv)) should not be claimed                         |
| 121. | In Schedule CG, Full Value of Consideration(si no B2a) is zero than expenses(si no B2b(iv)) should not be claimed                            |
| 122. | In Schedule CG, Full Value of Consideration(si no B3a) is zero than expenses(si no B3b(iv)) should not be claimed                            |
| 123. | In Schedule CG, Full Value of Consideration(si no B4a) is zero than expenses(si no B4b(iv)) should not be claimed                            |
| 124. | In Schedule CG, Full Value of Consideration(si no B6aiii) is zero than expenses(si no B6b(iv)) should not be claimed                         |
| 125. | In Schedule CG, Full Value of Consideration(si no B7a) is zero than expenses(si no B7b(iv)) should not be claimed                            |
| 126. | In Schedule CG, Full Value of Consideration(si no B9aiii) is zero and expenses(si no B9b(iv)) should not be claimed                          |
| 127. | In Schedule OS, Sl.no 1 Gross amount chargeable to tax at normal applicable rates should be equal to the sum of Sl.No. 1a+1b+1c+1d+1e        |
| 128. | In Schedule OS, Sl.no 3c Deduction u/s 57 should be equal to the sum of Sl.No. 3a(i)+3a(ii)+3b   |

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| 129. | In Schedule OS, Sl.no 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null than Sl.no. 3b Depreciation should not be greater than zero                                  |
| 130. | In Schedule OS, Sl.no 7 Income from other sources (other than from owning race horses) should be equal to sum of sl.no 2+6   |
| 131. | In Schedule OS, Sl.no 8 Income from the activity of owning and maintaining race horses should be equal to sum of sl.no 8a-8b+8c+8d   |
| 132. | In Schedule OS, Sl.no 9 Income under the head" Income from Other Sources" should be equal to sum of sl.no (7 +8e)  |
| 133. | In "Schedule OS" 2e should be equal to sum of all the drop downs   |
| 134. | In Schedule CYLA HP Income should be equal to SL.no. 4 of Schedule HP  |
| 135. | In Schedule CYLA Salary Income should be equal to SL.no. 6 of Schedule Salary  |
| 136. | In Schedule CYLA Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG   |
| 137. | In Schedule CYLA Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG  |
| 138. | In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG  |
| 139. | In Schedule CYLA Short term capital gain taxable at DTAA rates should be equal to SL.no. 9v of item E of Schedule CG   |
| 140. | In Schedule CYLA Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG  |
| 141. | In Schedule CYLA Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG   |
| 142. | In Schedule CYLA Long term capital gain taxable at DTAA rates should be equal to SL.no. 9viii of item E of Schedule CG   |
| 143. | In Schedule CYLA Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to SL.no. 6 of Schedule OS                                    |
| 144. | In Schedule CYLA Profit from owning and maintaining race horses should be equal to SL.no. 8e of Schedule OS  |
| 145. | In Schedule CYLA, Sl.no 2xiii Total loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii) should be equal to sum of 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii |
| 146. | In schedule CYLA Sl. No. 2xiii should not be more than Rs. 200000  |
| 147. | In Schedule CYLA, Sl.no 3xiii Total loss set off (3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xi+3xii) should be equal to sum of 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xi      |
| 148. | In Schedule CYLA, Sl.no 1xiv Loss remaining after set-off (i - xiii) should be equal to the output of Sl.no. 1-xiii  |
| 149. | In Schedule OS, Sl.no 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) should be equal to sum of sl.no 1di+1dii+1diii+1div+1dv              |
| 150. | The value in pt.3biv -"Total Long term " in Part B TI should be equal to total of pt. (3bi+3bii+3biii)   |
| 151. | The value in pt.3av -"Total Short term " in Part B TI should be equal to total of pt. (3ai + 3aai + 3aiii +3aiv)   |

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| 152. | In Schedule Part BTI- Balance after set off current year losses should be equal to the output of sl.no. 5 minus 6  |
| 153. | In Part BTI, Sl.no. 17 Deemed income under section 115JC should be equal to Sl.no.3 of Schedule AMT  |
| 154. | If no special Income shown than tax at special rates should not be computed.   |
| 155. | No Deemed income in schedule AMT computed but tax as per AMT computed in Schedule Part BTTI.   |
| 156. | Taxpayer is a non-resident and showing income under section 115BBF   |
| 157. | In Schedule VI-A 80CCD(2) is not allowed for pensioner   |
| 158. | In Schedule VIA, if deduction u/s 80GGA is claimed than Schedule 80GGA must be filled  |
| 159. | In Schedule VIA, amount claimed in deduction u/s 80GGA is claimed should not be different from the amount claimed in Schedule 80GGA                              |
| 160. | In Schedule VIA, deduction u/s 80QQB should not be claimed more than the amount appearing in schedule OSSI.no 1e   |
| 161. | In Schedule VIA, deduction u/s 80RRB should not be claimed more than the amount appearing in schedule OS Sl.no 1e  |
| 162. | In Schedule AMT, Sl.no. 1 should be equal to Sl.no 12 of Part BTI  |
| 163. | In Schedule AMT, Sl.no. 2a should be equal to sum of system computed 80QQB & 80RRB of Schedule VIA   |
| 164. | In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.no.1 +2a  |
| 165. | In Schedule AMT, Sl.no. 4 tax payable under section 115JC should be equal to 18.5% of Sl.no.3, provided Sl.no 3 is greater than 20lacs                           |
| 166. | In Schedule AMTC, Sl.no1 should be equal to Sl.no1d of Part BTTI   |
| 167. | In Schedule AMTC, Sl.no. 2 should be equal to Sl.no. 7 of Part BTTI  |
| 168. | In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1   |
| 169. | In Schedule AMTC, Sl.no. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] should be equal to Total of item no. 4c   |
| 170. | In Schedule AMTC, Sl.no. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] should be equal to Total of item no. 4D. |
| 171. | In Schedule EI Sl.no. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI                       |
| 172. | In Schedule EI Sl.no. 7 should be equal to sum of Sl.no 1+2+3+4+5+6  |
| 173. | In Schedule HP, Sl.no 3 Pass through income should be equal to the amount of HP income mentioned in Schedule PTI   |
| 174. | In Schedule CG, Sl.no B11 LTCG Pass through income should be equal to the amount of LTCG income mentioned in Schedule PTI  |
| 175. | In Schedule CG, Sl.no A7 STCG Pass through income should be equal to the amount of STCG income mentioned in Schedule PTI   |

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| 176. | HUF cannot claim relief u/s 89   |
| 177. | In Schedule Part BTTI, SL.no 1d Total tax payable on deemed total income (1a+1b+1c) should be equal to sum of Sl.no. 1a+1b+1c  |
| 178. | In Schedule Part BTTI, Sl.no. 8 Gross tax payable (higher of 1d and 7) should be higher of Sl.no1d or 7  |
| 179. | In Schedule Part BTTI, Sl.no. 10 Tax payable after credit u/s 115JD should be equal to sum of SL.no 8 -9   |
| 180. | In Schedule Part BTTI, Sl.no. 12 Net tax liability is should be equal to Sl.no. 10-11d   |
| 181. | In Schedule TDS (2)/(3), TDS credit relating to other person is selected than the PAN of other person should be provided   |
| 182. | In Schedule TDS (2)/(3),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should not be filled   |
| 183. | Whether you were Director in a company at any time during the previous year? Flag is Y than the details should be filled   |
| 184. | Whether you have held unlisted equity shares at any time during the previous year? Flag is Y than the details should be filled   |
| 185. | In Filing status 5A Flag is Y than schedule 5A should be filled  |
| 186. | Whether this return is being filed by a representative assessee? Flag is Y than details should be provided   |
| 187. | If in Sch S in Field 3 dropdown value of "Sec 10(5)-Travel concession/assistance claimed" is more than the dropdown of value "Leave travel allowance" of 1a of all employers of Sch S.   |
| 188. | Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed Rs20 lakhs   |
| 189. | In Sch S in Field 3 dropdown value of "Sec 10(10A)-Commuted value of pension claimed" should not be more than dropdown value of "Commuted Pension" in the Sl. No. 1a of all employers of Sch S   |
| 190. | If in Sch S in Field 3 dropdown value of "Sec 10(10AA)-Earned leave encashment" should not be more than dropdown value of "Leave Encashment" in the Sl. No. 1a of all employers of Sch S   |
| 191. | In Sch S in Field 3 dropdown value of "Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette " more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.no.1c in Sch S OR Rs. 50000/-                    |
| 192. | In Sch S in Field 3 dropdown value of "Sec 10(10B) Second proviso - Compensation under scheme approved by the Central Government " should not be more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.no.1c in Sch S or Rs. 500000/- |
| 193. | In Sch S in Field 3 dropdown value of "Sec 10(10C)-Amount claimed in respect of voluntary retirement or termination of service " should not be MORE than dropdown value of "Compensation due/received by an  |

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|      | assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.no.1c in Sch S or Rs. 500000/-   |
| 194. | More than one dropdown cannot be selected from Sec 10(10B)(i), Sec 10(10B)(ii), Sec 10(10C)  |
| 195. | In Schedule S in Field 3 dropdown value of "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite " should not be more than dropdown value of "Tax paid by employer on non-monetary perquisite" in the Sl.no.1b of all employers of Sch S                                       |
| 196. | In Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " should not be more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.no.1a of all employers of Sch S            |
| 197. | In Schedule S in Field 3 dropdown value of "Sec 10(14)(i) Allowances or benefits not in a nature of perquisite specifically granted and incurred in performance of duties of office or employment" should not be MORE than Salary as per 17(1) of sl. No. 1a of all employers of Sch S |
| 198. | In Schedule S in Field 3 dropdown value of "Sec 10(14)(ii) Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment" should not be MORE than of Salary as per 17(1) of sl. No. 1a of all employers of Sch S          |
| 199. | Income claimed under the head Short-term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG  |
| 200. | Income claimed under the head Long term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG   |
| 201. | In Schedule TDS2/3 Fin.year in which tax deducted should not be empty if there is a claim of brought forward TDS   |
| 202. | In schedule TDS2/3, TDS credit claimed this year in col. No. 9 should not be more than Gross amount disclosed in col.no.11   |
| 203. | Sum of Drop downs in Sl. No. 1a of Schedule S should be equal to Sl No. 1a   |
| 204. | Sum of Drop downs in Sl. No. 1b of Schedule Should be equal to Sl No. 1b   |
| 205. | Sum of Drop downs in Sl. No. 1c of Schedule S should be equal to Sl No. 1c   |
| 206. | In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)   |
| 207. | In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)  |
| 208. | In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d)   |
| 209. | In schedule CG, Sl. No. A2 biv of STCG Total should be equal to sum of A2(bi+bii+biii)   |
| 210. | In schedule CG, Sl. No. A2c of STCG Balance should be equal to A(2a-biv)   |
| 211. | In Schedule CG Sl.no. A2e of STCG should be equal to the sum of A(2c+2d)   |
| 212. | In Schedule CG Sl.no. A4(a)(ic) should be higher of A4(a)(ia) or A4(a)(ib)   |



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| 213. | In Schedule CG, Sl. No. A4(aiii) should be equal to sum of A4[(a)(ic)+(a)(ii)]         |
| 214. | If in Sch CG A4(biv) is should be equal to Sum of A4(bi+bii+biii)                      |
| 215. | In schedule CG, Sl. No. A4c Balance should be equal to A4(aiii-biv)                    |
| 216. | In Schedule CG Sl.no. A4e of STCG should be equal to the sum of A(4c+4d)               |
| 217. | In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)             |
| 218. | In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]           |
| 219. | In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)                    |
| 220. | In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)               |
| 221. | In Schedule CG Sl.no. A6 of STCG should be equal to the sum of A(aXi + b)              |
| 222. | In Schedule CG Sl.no. A7 of STCG should be equal to the sum of (A7a + A7b + A7c)       |
| 223. | In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii) |
| 224. | In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)            |
| 225. | In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d)                 |
| 226. | In schedule CG, Sl. No. B2 biv of LTCG Total should be equal to sum of B2(bi+bii+biii) |
| 227. | In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-biv)               |
| 228. | In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)                 |
| 229. | In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii) |
| 230. | In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)               |
| 231. | In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d)                 |
| 232. | In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)         |
| 233. | In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)                       |
| 234. | In Schedule CG Sl.no. B4f of LTCG should be equal to B(4c-4e)                          |
| 235. | In schedule CG, Sl. No. B5c LTCG on share or debenture should be equal to B(5a-5b)     |
| 236. | In Schedule CG Sl.no. B6(a)(ic) should be higher of B6(a)(ia) or B4(a)(ib)             |
| 237. | In schedule CG, Sl. No. B6 aiii Total should be equal to sum of B6(a)(ic+ii)           |

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| 238. | In schedule CG, Sl. No. B6 biv Total should be equal to sum of B6(bi+bii+biii)   |
| 239. | In schedule CG, Sl. No. B6c Balance should be equal to B(6aiii-biv)  |
| 240. | In Schedule CG Sl.no. B6e of LTCG should be equal to B(6c-6d)  |
| 241. | In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)   |
| 242. | In schedule CG, Sl. No. B7c Balance should be equal to B(7a-biv)   |
| 243. | In Schedule CG Sl.no. B7f of LTCG should be equal to B(7c-7e)  |
| 244. | In schedule CG, Sl. No. B8c LTCG on share or debenture should be equal to B(8a-8b)   |
| 245. | In Schedule CG Sl.no. B8f of LTCG should be equal to B(8d-8e)  |
| 246. | In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)   |
| 247. | In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)   |
| 248. | In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)   |
| 249. | In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)  |
| 250. | In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)  |
| 251. | In Schedule CG, Sl. No. B10 should be equal to B10(aXi + aXii + b)   |
| 252. | In Schedule CG, Sl. No. B11 should be equal to B11a+B11b   |
| 253. | Entertainment allowance 16(ii) will not be allowed for employees other than government.  |
| 254. | In Schedule OS -column 3 of table 2f, the sum of dropdown value of 1a should not exceed the field 1a "Dividend , Gross"  |
| 255. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1b should not exceed the field 1b "Interest, Gross"  |
| 256. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"                     |
| 257. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax " |
| 258. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"             |
| 259. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2d should not exceed the field 2d "Any other income chargeable at special rate" above                                |
| 260. | The sum of all the drop downs at col.no.2 in Table 2f should be equal to sl. No 2f of Sch OS   |
| 261. | In "Schedule CG" in Table E value at field 2ix should be equal to sum of 2(iii+iv+v+vi+vii+viii)   |



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| 262. | In "Schedule CG" in Table E value at field 3ix should be equal to sum of 3(ii+iv+v+vi+vii+viii)  |
| 263. | In "Schedule CG" in Table E value at field 6ix should be equal to sum of 6(vii+viii)   |
| 264. | In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income +Others)   |
| 265. | In "Schedule OS" "any other income" total should be equal to the sum of individual value entered   |
| 266. | In "Schedule OS" Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D) |
| 267. | In "Schedule OS" Accumulated balance of recognised provident fund taxable u/s 111 should be equal to the sum of individual values entered in col "Tax benefit".  |
| 268. | In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of of individual values entered in amount col.   |
| 269. | In "Schedule OS" in 2( f) should be equal to the sum of amount entered in col 2 amount of income   |
| 270. | In "Schedule OS" 3c should be equal to 3a+3b   |
| 271. | In "Schedule BFLA" in 3(xiii) Current year's income remaining after set off Total should be equal to the sum of (3i + 3ii + 3iii + 3iv + 3v+ 3vi + 3vii + 3viii+ 3ix + 3x + 3xi)   |
| 272. | In "Schedule CFL" if (ix) Total of earlier year losses (Short-term Capital loss)should be equal to sum of (i+ii+iii+iv+v+vi+vii+viii)  |
| 273. | In "Schedule CFL" in (ix) Total of earlier year losses of (Long-term Capital loss) should be equal to the sum of (i+ii+iii+iv+v+vi+vii+viii)   |
| 274. | In "Schedule CFL" in (ix) Total of earlier year losses (Loss from owning and maintaining race horses) should be equal to the sum of (v+vi+vii+viii)  |
| 275. | In Schedule 80G (A) "Donations entitled for 100% deduction with out qualifying limit" donation in cash or donation in other mode is to be entered mandatory if any details in row is filled.   |
| 276. | In Schedule 80G (C) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory if any details in row is filled.   |
| 277. | In Schedule 80GGA Details of donation for scientific research are rural development Donation in cash or Donation in other mode is to be entered mandatory.   |
| 278. | In Schedule 80G (A) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"   |
| 279. | In Schedule 80G (C) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"   |

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| 280. | In Schedule 80GGA Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"   |
| 281. | In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to  |
| 282. | (B1) - (B2)  |
| 283. | In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns   |
| 284. | In "Schedule EI" in the Net Agricultural income for the year should be equal to (Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) – Expenditure incurred on agriculture –Unabsorbed agricultural loss of previous eight assessment years)   |
| 285. | In "Schedule EI" Total at 7 should be equal to sum of (1 + 2 + 3(iv) + 4 +5+6).  |
| 286. | In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A is not equal to the value entered in "u" of Schedule VIA or (9-10) of PART-BTI which ever is lower.  |
| 287. | In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in (3 of Schedule EI)  |
| 288. | In "Schedule Part B-TI" in '15' Aggregate income should be equal to the sum of 12-13+14  |
| 289. | In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.  |
| 290. | In "Schedule Part B-TTI" Tax at special rates should be equal value entered in (total of col.(ii) of Schedule-SI)  |
| 291. | In "Schedule Part B-TTI" 5(i) should be equal to 25% of 15(ii) of Schedule SI i.e., 25% of tax on 115BBE Income.   |
| 292. | In "Schedule Part B-TTI" Tax payable after credit u/s 115JD should be equal to the sum of (Gross tax payable - Credit u/s 115JD of tax paid in earlier years   |
| 293. | In "Schedule Part B-TTI" in 15( c) of TCS should be equal to the value entered in total of column 5 of 22D   |
| 294. | In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column  |
| 295. | In "Schedule TDS" in 22B of Total Column 5 "Amount" Should be equal to sum of amount entered in amount column.   |
| 296. | In "Schedule TDS" in 22c(i) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.  |
| 297. | In "Schedule TDS" in 22c(ii) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.   |
| 298. | In "Schedule TDS" in 22D Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column.   |
| 299. | Being resident individual select any of the condition "You were in India for 182 days or more during the previous year [section 6(1)(a)]" or "You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]". |
| 300. | Status is individual and residential status is Resident but not Ordinarily Resident then any of the condition "You have been a non-resident in   |

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|      | India in 9 out of 10 preceding years [section 6(6)(a)]" or "You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]" should be selected. |
| 301. | Being non-resident individual please fill details related to "Jurisdiction(s) of residence", "Taxpayer Identification Number(s)".   |
| 302. | Being Resident or Resident but not Ordinarily resident Individual question "Please select whether you want to claim the benefit u/s 115H or not" should be answered.        |
| 303. | In "Schedule House Property" Tax paid to local authorities shall not be allowed for Type of House Property as "Self Occupied"   |
| 304. | "Accommodation" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   |
| 305. | "Cars / Other Automotive" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   |
| 306. | "Sweeper, gardener, watchman or personal attendant" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                     |
| 307. | "Gas, electricity, water" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   |
| 308. | "Interest free or concessional loans" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                                   |
| 309. | "Holiday expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  |
| 310. | "Free or concessional travel" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   |
| 311. | "Free meals" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  |
| 312. | "Free education" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  |
| 313. | "Gifts, vouchers, etc." drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   |
| 314. | "Credit card expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  |
| 315. | "Club expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   |
| 316. | "Use of movable assets by employees" drop-down is selected more than one time in schedule Salary under Nature of perquisites.   |
| 317. | "Transfer of assets to employee" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  |
| 318. | "Value of any other benefit/amenity/service/privilege" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                  |
| 319. | "Stock options (non-qualified options)" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                                 |
| 320. | "Tax paid by employer on non-monetary perquisite" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                       |
| 321. | "Basic Salary" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   |

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| 322. | "Dearness Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 323. | "Conveyance Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 324. | "House Rent Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 325. | "Leave Travel Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 326. | "Children Education Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 327. | "Other Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   |
| 328. | "The contribution made by the Employer towards pension scheme as referred u/s 80CCD" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 329. | "Amount deemed to be income under rule 11 of Fourth Schedule" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   |
| 330. | "Amount deemed to be income under rule 6 of Fourth Schedule" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 331. | "Annuity or pension" drop-down is selected more than one time in schedule Salary under Nature of salary.   |
| 332. | "Commutated Pension" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 333. | "Gratuity" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 334. | "Advance of salary" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   |
| 335. | "Leave Encashment" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 336. | "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" drop-down should not be selected more than one time in schedule Salary under Nature of Profit in lieu of Salary.                            |
| 337. | "Any payment due/received by an assessee from his employer or a former employer or from a provident or other fund, sum received under Key man Insurance Policy including Bonus thereto" drop-down should not be selected more than one time in schedule Salary under Nature of Profit in lieu of Salary. |
| 338. | "Any amount due/received by assessee from any person before joining or after cessation of employment with that person" drop-down should not be selected more than one time in schedule Salary under Nature of Profit in lieu of Salary.  |
| 339. | In HP schedule if "Owner of the Property" is selected as "Others" then description is to be mandatorily filled.  |
| 340. | Please enter "Name of Tenant" for Let Out-House Property.  |
| 341. | Please enter "Name of Co-owner(s)", PAN of Co-owner (s) and "Percentage Share in Property" as the property is co-owned.  |

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| 342. | Please enter "Assessee's percentage of share in the property" in between 0.01% to 99.99%.   |
| 343. | Please fill table f of A1 in schedule CG as A1 - 1a(iii) "Full value of consideration adopted as per section 50C" is more than "Zero".  |
| 344. | "115A(1) (a)(iia) -Interest from Infrastructure Debt Fund" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  |
| 345. | "115A(1) (a)(iiab) -Interest as per Sec. 194LD" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   |
| 346. | "115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  |
| 347. | "115A(1)(b) Income from royalty & technical services" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   |
| 348. | "115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   |
| 349. | "115BBA - Tax on non-residents sportsmen or sports associations" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  |
| 350. | "115BBDA - Dividend Income from domestic company exceeding 10Lakh" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  |
| 351. | "115BBG - Tax on income from transfer of carbon credits" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  |
| 352. | "115E(a) - Investment income" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   |
| 353. | "PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                                   |
| 354. | "PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  |
| 355. | "PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates" |
| 356. | "PTI-115A(1)(b) Income from royalty & technical services" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  |

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| 357. | "PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"              |
| 358. | "PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency - resident" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                              |
| 359. | "PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates" |
| 360. | "PTI-115BBC - Anonymous donations" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   |
| 361. | "PTI-115BBDA - Dividend Income from domestic company exceeding 10Lakh" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                                     |
| 362. | "PTI-115BBF - Tax on income from patent" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   |
| 363. | Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 9 of TDS2.  |
| 364. | Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 6 of TDS3.  |
| 365. | In "Schedule Part B TTI" 15d Self-Assessment Tax 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.  |
| 366. | Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-.  |
| 367. | In schedule CYLA 4(ii) should be equal to 1(ii) - 2(ii) - 3(ii) for "salaries"  |
| 368. | In schedule CYLA 4(vi) should be equal to 1(vi) - 2(vi) - 3(vi) for "Short-term capital gain taxable at applicable rates"   |
| 369. | In schedule CYLA 4(vii) should be equal to 1(vii) - 2(vii) - 3(vii) for "Short-term capital gain taxable at special rates in India as per DTAA"   |
| 370. | In schedule CYLA 4(ix) should be equal to 1(ix) - 2(ix) - 3(ix) for "Long term capital gain taxable @ 20%"  |
| 371. | In schedule CYLA 4(xi) should be equal to 1(xi) - 2(xi) - 3(xi) for "Net income from other sources chargeable at normal applicable rates."  |
| 372. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" is not matching with field 3(v) of schedule BFLA "Short-term capital gain taxable at applicable rates" (Not applicable for Resident Senior Citizens)                   |



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| 373. | In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" is not matching with field 3(ix) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens)  |
| 374. | In Schedule HP, "Assessee's percentage of share in the property" should be 100% because the property is not co-owned.  |
| 375. | In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA  |
| 376. | In schedule BFLA 1(iii) "Short-term capital gain taxable @ 15%" should match with 4(iv) of schedule CYLA   |
| 377. | In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA   |
| 378. | In schedule BFLA 1(viii) "Long term capital gain taxable @ 20%" should match with 4(ix) of schedule CYLA   |
| 379. | In schedule BFLA 1(x) "Net income from other sources chargeable at normal applicable rates." should match with 4(xi) of schedule CYLA  |
| 380. | In schedule BFLA 1(xi) "Profit from owning and maintaining race horses" should match with 4(xii) of schedule CYLA  |
| 381. | In schedule salary field 1a "Salary as per section 17(1)" should be equal to sum of all the amount entered against dropdown of "Nature of salary".   |
| 382. | In schedule salary field 1b "Value of perquisites as per section 17(2)" should be equal to sum of all the amount entered against dropdown of "Nature of perquisites".  |
| 383. | In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to (1 – 3 + 4 + 5-DTAA related to 1) i.e "Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) - Deductions under section 57 + Amounts not deductible u/s 58 + Profits chargeable to tax u/s 59 - DTAA related to 1 in table f". |
| 384. | In schedule FSI total of column b "Income from outside India (included in PART B-TI) should match with b(i) + b(ii) + b(iii) + b(iv) i.e Salary + House Property + Capital Gains + Other Sources.  |
| 385. | In schedule FSI total of column c "Tax paid outside India" should match with c(i) + c(ii) + c(iii) + c(iv) i.e Salary + House Property + Capital Gains + Other Sources.  |
| 386. | In schedule FSI total of column d "Tax payable on such income under normal provisions in India" should match with d(i) + d(ii) + d(iii) + d(iv) i.e Salary + House Property + Capital Gains + Other Sources.   |
| 387. | In schedule FSI total of column e "Tax relief available in India(e)= (c) or (d) whichever is lower" should match with e(i) + e(ii) + e(iii) + e(iv) i.e Salary + House Property + Capital Gains + Other Sources.   |
| 388. | In schedule TR field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A  |
| 389. | In schedule 5A total of column (ii) "Income received under the head" should match with (ii)1 + (ii)2 + (ii)3 i.e. House Property + Capital gains + Other sources.  |

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| 390. | In schedule 5A total of column (iii) "Amount apportioned in the hands of the spouse" should match with (iii) 1 + (iii) 2 + (iii) 3 i.e. House Property + Capital gains + Other sources.   |
| 391. | In schedule 5A total of column (v) "TDS apportioned in the hands of spouse" should match with (v)1 + (v)2 + (v)3 i.e. House Property + Capital gains + Other sources.   |
| 392. | If in schedule salary in field 1a "Salary as per section 17(1)" dropdown "Others" is selected then description is mandatory.  |
| 393. | If in schedule salary in field 1b "Value of perquisites as per section 17(2)" dropdown "Other benefits or amenities" is selected then description is mandatory.   |
| 394. | In Part A General in table "Whether you have held unlisted shares at any time during the previous year? If yes, please furnish following information" column "Purchase price per share" and "Issue price per share" cannot be filled in same row.   |
| 395. | In "Schedule CG"D(g) Total should be equal to the sum of Deduction claimed u/s 54+Deduction claimed u/s 54B+Deduction claimed u/s 54EC+Deduction claimed u/s 54EE + Deduction claimed u/s 54F+Deduction claimed u/s 54GB+Deduction claimed u/s 115F |
| 396. | In "Schedule CG" in Table E value at field 4ix should be equal to sum of 4(ii+iii+v+vi+vii+viii)  |
| 397. | In "Schedule CG" in Table E value at field 5ix should be equal to sum of 5(ii+iii+iv+vi+vii+viii)   |
| 398. | In "Schedule CG" in Table E value at field 7ix should be equal to sum of 7(vi+viii)   |
| 399. | In "Schedule CG" in Table E value at field 8ix should be equal to sum of 8(vi+vii)  |
| 400. | In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)   |
| 401. | In "Schedule OS" amount of "Any other income chargeable at special rate" should be equal to the sum of individual values entered in amount column in point 2d.  |
| 402. | "In ""Schedule OS"" in 2F ""Applicable rate At col 10"" should be lower of col Rate as per Treaty or Rate as per I.T. Act"  |
| 403. | In "Schedule BFLA 2xii Total of brought forward loss set off should be equal to sum of (2ii+ 2iii+2iv + 2v+ 2vi + 2vii + 2viii + 2ix + 2xi)   |
| 404. | In "Schedule CFL" Total of earlier year losses (HP loss) should be equal to the sum of (i+ii+iii+iv+v+vi+vii+viii)  |
| 405. | In Schedule 80G (B) Donations entitled for 50% "deduction without qualifying limit "donation in cash or donation in other mode is to be entered mandatory if at least one field is filled.  |
| 406. | In Schedule 80G (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory if at least one field is filled.   |
| 407. | In Schedule 80G (E) Donations should be equal to (A+B+C+D)  |
| 408. | In Schedule 80G (B) "Donations e "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"   |
| 409. | In Schedule 80G (D) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"   |



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| 410. | In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns.   |
| 411. | In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income"  |
| 412. | In "Schedule Part B-TI" in '7' Balance after set off current year losses should be equal to value of Sl.no.5- Sl.no.6 of Schedule Part BTI   |
| 413. | In "Schedule Part B-TTI" Health and Education Cess @ 4% should be equal to 4% of (Tax payable on deemed total income under section 115JC + Surcharge on (a)  |
| 414. | In "Schedule Part B-TTI" 5(iii) Total should be equal to the sum of 5i+5ii   |
| 415. | In "Schedule Part B-TTI" Health and Education Cess @ 4% should be equal to 4% of (Tax payable after rebate + Total surcharge)  |
| 416. | In "Schedule Part B-TTI" Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability   |
| 417. | In "Schedule Part B-TTI" in 15(b) of TDS should be equal to the value entered in (total of column 5 of 22B and column 9 of 22C)  |
| 418. | "Fees/ commission" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  |
| 419. | "If in schedule CG, at B1, value at field 1a (iii), is more than ""Zero" then table f of B1 is to be mandatorily filled."  |
| 420. | "115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate".                |
| 421. | "115A (1) (a) (ii) - Interest received from govt/Indian Concerns received in Foreign Currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate".        |
| 422. | "115A(1) (a)(iiaa) -Interest as per Sec. 194LC" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  |
| 423. | "115A(1) (a)(iiac) -Interest as per Sec. 194LBA" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   |
| 424. | "115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"              |
| 425. | "115ACA(1)(a) - Income from GDR purchased in foreign currency - resident" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"                              |
| 426. | "115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate" |
| 427. | "115BBC - Anonymous donations" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   |

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| 428. | "115BBF - Tax on income from patent" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   |
| 429. | "PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                |
| 430. | "PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"            |
| 431. | "PTI-115A(1) (a)(iaa) -Interest as per Sec. 194LC" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  |
| 432. | "PTI-115A(1) (a)(iaa) -Interest as per Sec. 194LBA" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   |
| 433. | "PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates" |
| 434. | "PTI-115BBA - Tax on non-residents sportsmen or sports associations" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                                      |
| 435. | "PTI-115BBG - Tax on income from transfer of carbon credits" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  |
| 436. | "PTI-115E(a) - Investment income" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   |
| 437. | In "Schedule Part B TTI" point 15a "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.   |
| 438. | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.  |
| 439. | In schedule CYLA 4(iii) should be equal to 1(iii) - 3(iii) for "House property"  |
| 440. | In schedule CYLA 4(iv) should be equal to 1(iv) - 2(iv) - 3(iv) for "Short-term capital gain taxable @ 15%"  |
| 441. | In schedule CYLA 4(v) should be equal to 1(v) - 2(v) - 3(v) for "Short-term capital gain taxable @ 30%"  |
| 442. | In schedule CYLA 4(viii) should be equal to 1(viii) - 2(viii) - 3(viii) for "Long term capital gain taxable @ 10%"   |
| 443. | In schedule CFL 3(xii) should be equal to 3(ix) - 3(x) + 3(xi) for "House property loss"   |

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| 444. | In schedule CFL 4(xii) should be equal to $4(ix) - 4(x) + 4(xi)$ for "Short-term capital loss"   |
| 445. | In schedule CFL 5(xii) should be equal to $5(ix) - 5(x) + 5(xi)$ for "Long-term Capital loss"  |
| 446. | In schedule CFL 6(xii) should be equal to $6(ix) - 6(x) + 6(xi)$ for "Loss from owning and maintaining race horses"  |
| 447. | The total of all the quarter of Dividend Income u/s 115BBDA is not equal to [2d (115BBDA Dividend Income from domestic company exceeding 10Lakh) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS (Not applicable for Resident Senior Citizens)            |
| 448. | The total of all the quarter of Income from Lottery is not equal to 2a of Schedule OS - DTAA 115BBB respectively (Not applicable for Resident Senior Citizens).  |
| 449. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" is not matching with field 3(iii) of schedule BFLA "Short-term capital gain taxable @ 15%" (Not applicable for Resident Senior Citizens)"                          |
| 450. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" is not matching with field 3(iv) of schedule BFLA "Short-term capital gain taxable @ 30%" (Not applicable for Resident Senior Citizens)                            |
| 451. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" is not matching with field 3(vi) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens) |
| 452. | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" is not matching with field 3(vii) of schedule BFLA "Long-term capital gain taxable @ 10%" (Not applicable for Resident Senior Citizens)                            |
| 453. | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" is not matching with field 3(viii) of schedule BFLA "Long term capital gain taxable @ 20%" (Not applicable for Resident Senior Citizens)                           |
| 454. | In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA  |
| 455. | In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA   |
| 456. | In schedule BFLA 1(vi) "Short-term capital gain taxable at special rates in India as per DTAA" should match with 4(vii) of schedule CYLA   |
| 457. | In schedule BFLA 1(vii) "Long-term capital gain taxable @ 10%" should match with 4(viii) of schedule CYLA  |
| 458. | In "Schedule AMTC" Balance AMT Credit Carried Forward should be equal to the sum of (Balance brought forward to the current assessment year) - (AMT Credit Utilized during the Current Assessment Year)  |
| 459. | In schedule OS field 8b "Deductions under section 57 in relation to receipts at 8a only" should be filled only if field 8a "Receipts" is filled.   |
| 460. | In schedule salary field 3 "Less: Allowances to the extent exempt u/s 10" should be equal to sum of all the amount entered against dropdown of "Nature of Exempt Allowance".   |

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| 461. | In schedule salary field 1c "Profit in lieu of salary as per section 17(3)" should be equal to sum of all the amount entered against dropdown of "Nature of Profit in lieu of Salary".  |
| 462. | In schedule TR field "Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)" should match with total of column "Tax paid outside India" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".  |
| 463. | In schedule TR field "Total tax relief available (total of (e) of Schedule FSI in respect of each country)" should match with total of column "Tax relief available in India (e) = (c) or (d) whichever is lower" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number". |
| 464. | In schedule TR field 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 91.  |
| 465. | In schedule 5A total of column (iv) "Amount of TDS deducted on income at (ii)" should match with (iv)1 + (iv)2 + (iv)3 i.e. House Property + Capital gains + Other sources.   |
| 466. | If in verification part representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in part -A general must be filled  |
| 467. | If in schedule salary in field 1c "Profit in lieu of salary as per section 17(3)" dropdown "Any Other" is selected then description is mandatory.   |

## 1.2 Category C:

**Table 3: Category C Rules**

| Sl. No. | Scenarios  |
|---------|--|
| 1.      | "Income details" including "exempt income" and "Tax computation" have not been provided but details regarding "Taxes Paid" have been provided. |

## Change in Validation Rules:

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

**Table 4: 12 May, 2019 change**

| Category | Scenarios   | Change       |
|----------|---|--------------|
| C        | The Gross salary disclosed at Sl. No.1 of Schedule S should be 100% of salary reported in Schedule TDS 1.   | Removed      |
| A        | Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen person.  | Modification |
| A        | In Schedule S in Field 3 dropdown value of "Sec 10(14)(i) Allowances or benefits not in a nature of perquisite specifically granted and incurred in performance of duties of office or employment" should | Modification |

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|   | not be MORE than Salary as per 17(1) of sl. No. 1a of all employers of Sch S.  |              |
| A | In Schedule S in Field 3 dropdown value of "Sec 10(14)(ii) Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment" should not be MORE than of Salary as per 17(1) of sl. No. 1a of all employers of Sch S. | Modification |

#### 1.4 Change as on 28 May, 2019:

**Table 5: 28 May, 2019 change**

| Category | Scenarios   | Change       |
|----------|---|--------------|
| A        | Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen person who is resident or not ordinary resident. | Modification |
| A        | IF TRC flag is N Surcharge and cess should be computed, if applicable   | Removed      |

#### 1.5 Change as on 04 June, 2019:

**Table 6: 04 June, 2019 change**

| Category | Scenarios   | Change  |
|----------|---|---------|
| A        | Professional tax u/s 16(iii) is not allowed for Pensioners.                       | Removed |
| A        | In Schedule CG Sl.no. B4(bi) should be higher of B4(b)(ia) or B4(b)(ib)           | Removed |
| A        | In Schedule CG Sl.no. B4(b)(i)(B) should be lower of B4(b)(i)(B1) or B4(b)(i)(B2) | Removed |
| A        | In Schedule CG Sl.no. B7(bi) should be higher of B7(b)(ia) or B7(b)(ib)           | Removed |
| A        | In Schedule CG Sl.no. B7(b)(i)(B) should be lower of B7(b)(i)(B1) or B7(b)(i)(B2) | Removed |

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

**Table 7: 26 June, 2019 change**

| Category | Scenarios  | Change       |
|----------|--|--------------|
| A        | If assessee is Resident then Dividend Income u/s 10(34) shown as exempt should not be more than Rs.1000000/-   | Modification |
| A        | If in Sch S in Field 3 dropdown value of "Sec 10(5)-Travel concession/assistance claimed" is more than the dropdown of value "Leave travel allowance" of 1a of all employers of Sch S. | Modification |

**1.7 Change as on 11 July, 2019:****Table 8: 11 July, 2019 change**

| Category | Scenarios  | Change       |
|----------|--|--------------|
| A        | In Schedule CG Sl.no. B4f of LTCG should be equal to B(4c-4e)  | Modification |
| A        | In Schedule CG Sl.no. B7f of LTCG should be equal to B(7c-7e)  | Modification |
| A        | In schedule CG, Sl. No. B4d LTCG threshold limit as per section 112A should be equal to B(4c- Rs. 100000)  | Removed      |
| A        | In schedule CG, Sl. No. B7d LTCG threshold limit as per section 112A should be equal to B(7c- Rs. 100000)  | Removed      |
| C        | "Income details" including "exempt income" and "Tax computation" have not been provided but details regarding "Taxes Paid" have been provided.   | Modification |
| A        | In Schedule OS, Sl.no 3c Deduction u/s 57 should be equal to the sum of Sl.No. 3a(i) +3a(ii)+3b  | Modification |
| A        | In Sch S in Field 3 dropdown value of "Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette " more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.no.1c in Sch S OR Rs. 50000/-                    | Modification |
| A        | In Sch S in Field 3 dropdown value of "Sec 10(10B) Second proviso - Compensation under scheme approved by the Central Government " should not be more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.no.1c in Sch S or Rs. 500000/- | Modification |
| A        | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2b should not exceed the field 2b "Income chargeable u/s 115BBE "  | Removed      |
| A        | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2c should not exceed the field 2c "Accumulated balance of recognised provident fund taxable u/s 111  | Removed      |

**1.8 Change as on 21 August, 2019:****Table 9: 21 August, 2019 change**

| Category | Scenarios  | Change   |
|----------|--|----------|
| A        | In "Schedule CG" in Table E value at field 2ix should be equal to sum of 2(iii+iv+v+vi+vii+viii) | New Rule |
| A        | In "Schedule CG" in Table E value at field 3ix should be equal to sum of 3(ii+iv+v+vi+vii+viii)  | New Rule |



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| A | In "Schedule CG" in Table E value at field 6ix should be equal to sum of 6(vii+viii)   | New Rule |
| A | In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income +Others)   | New Rule |
| A | In "Schedule OS" "any other income" total should be equal to the sum of individual value entered   | New Rule |
| A | In "Schedule OS" Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D) | New Rule |
| A | In "Schedule OS" Accumulated balance of recognised provident fund taxable u/s 111 should be equal to the sum of individual values entered in col "Tax benefit".  | New Rule |
| A | In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of of individual values entered in amount col.   | New Rule |
| A | In "Schedule OS" in 2( f) should be equal to the sum of amount entered in col 2 amount of income   | New Rule |
| A | In "Schedule OS" 3c should be equal to 3a+3b   | New Rule |
| A | In "Schedule BFLA" in 3(xiii) Current year's income remaining after set off Total should be equal to the sum of (3i + 3ii + 3iii + 3iv + 3v+ 3vi + 3vii + 3viii+ 3ix + 3x + 3xi)   | New Rule |
| A | In "Schedule CFL" if (ix) Total of earlier year losses (Short-term Capital loss)should be equal to sum of (i+ii+iii+iv+v+vi+vii+viii)  | New Rule |
| A | In "Schedule CFL" in (ix) Total of earlier year losses of (Long-term Capital loss) should be equal to the sum of (i+ii+iii+iv+v+vi+vii+viii)   | New Rule |
| A | In "Schedule CFL" in (ix) Total of earlier year losses (Loss from owning and maintaining race horses) should be equal to the sum of (v+vi+vii+viii)  | New Rule |
| A | In Schedule 80G (A) "Donations entitled for 100% deduction with out qualifying limit" donation in cash or donation in other mode is to be entered mandatory if any details in row is filled.   | New Rule |
| A | In Schedule 80G (C) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory if any details in row is filled.   | New Rule |
| A | In Schedule 80GGA Details of donation for scientific research are rural development Donation in cash or Donation in other mode is to be entered mandatory.   | New Rule |
| A | In Schedule 80G (A) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation"   | New Rule |

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|   | should be equal to sum of "Donation in cash" AND "Donation in other mode"   |          |
| A | In Schedule 80G (C) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"  | New Rule |
| A | In Schedule 80GGA Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"  | New Rule |
| A | In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to (B1) - (B2)   | New Rule |
| A | In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns  | New Rule |
| A | In "Schedule EI" in the Net Agricultural income for the year should be equal to (Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) – Expenditure incurred on agriculture – Unabsorbed agricultural loss of previous eight assessment years) | New Rule |
| A | In "Schedule EI" Total at 7 should be equal to sum of (1 + 2 + 3(iv) + 4 +5+6).   | New Rule |
| A | In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A is not equal to the value entered in "u" of Schedule VIA or (9-10) of PART-BTI which ever is lower.   | New Rule |
| A | In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in (3 of Schedule EI)   | New Rule |
| A | In "Schedule Part B-TI" in '15' Aggregate income should be equal to the sum of 12-13+14   | New Rule |
| A | In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.   | New Rule |
| A | In "Schedule Part B-TTI" Tax at special rates should be equal value entered in (total of col.(ii) of Schedule-SI)   | New Rule |
| A | In "Schedule Part B-TTI" 5(i) should be equal to 25% of 15(ii) of Schedule SI i.e., 25% of tax on 115BBE Income.  | New Rule |
| A | In "Schedule Part B-TTI" Tax payable after credit u/s 115JD should be equal to the sum of (Gross tax payable - Credit u/s 115JD of tax paid in earlier years  | New Rule |
| A | In "Schedule Part B-TTI" in 15( c) of TCS should be equal to the value entered in total of column 5 of 22D  | New Rule |
| A | In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column   | New Rule |
| A | In "Schedule TDS" in 22B of Total Column 5 "Amount" Should be equal to sum of amount entered in amount column.  | New Rule |



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| A | In "Schedule TDS" in 22c(i) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.  | New Rule |
| A | In "Schedule TDS" in 22c(ii) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.   | New Rule |
| A | In "Schedule TDS" in 22D Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column.   | New Rule |
| A | Being resident individual select any of the condition "You were in India for 182 days or more during the previous year [section 6(1)(a)]" or "You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]". | New Rule |
| A | Status is individual and residential status is Resident but not Ordinarily Resident then any of the condition "You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]" or "You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]" should be selected.                           | New Rule |
| A | Being non-resident individual please fill details related to "Jurisdiction(s) of residence", "Taxpayer Identification Number(s)".  | New Rule |
| A | Being Resident or Resident but not Ordinarily resident Individual question "Please select whether you want to claim the benefit u/s 115H or not" should be answered.   | New Rule |
| A | In "Schedule House Property" Tax paid to local authorities shall not be allowed for Type of House Property as "Self Occupied"  | New Rule |
| A | "Accommodation" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  | New Rule |
| A | "Cars / Other Automotive" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  | New Rule |
| A | "Sweeper, gardener, watchman or personal attendant" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  | New Rule |
| A | "Gas, electricity, water" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  | New Rule |
| A | "Interest free or concessional loans" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  | New Rule |
| A | "Holiday expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   | New Rule |

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| A | "Free or concessional travel" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                          | New Rule |
| A | "Free meals" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.   | New Rule |
| A | "Free education" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                                       | New Rule |
| A | "Gifts, vouchers, etc." drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                                | New Rule |
| A | "Credit card expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                                 | New Rule |
| A | "Club expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.  | New Rule |
| A | "Use of movable assets by employees" drop-down is selected more than one time in schedule Salary under Nature of perquisites.                              | New Rule |
| A | "Transfer of assets to employee" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                       | New Rule |
| A | "Value of any other benefit/amenity/service/privilege" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites. | New Rule |
| A | "Stock options (non-qualified options)" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.                | New Rule |
| A | "Tax paid by employer on non-monetary perquisite" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.      | New Rule |
| A | "Basic Salary" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  | New Rule |
| A | "Dearness Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  | New Rule |
| A | "Conveyance Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.                                      | New Rule |
| A | "House Rent Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.                                      | New Rule |
| A | "Leave Travel Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.                                    | New Rule |
| A | "Children Education Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.                              | New Rule |

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| A | "Other Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   | New Rule |
| A | "The contribution made by the Employer towards pension scheme as referred u/s 80CCD" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  | New Rule |
| A | "Amount deemed to be income under rule 11 of Fourth Schedule" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   | New Rule |
| A | "Amount deemed to be income under rule 6 of Fourth Schedule" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  | New Rule |
| A | "Annuity or pension" drop-down is selected more than one time in schedule Salary under Nature of salary.   | New Rule |
| A | "Commutated Pension" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  | New Rule |
| A | "Gratuity" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  | New Rule |
| A | "Advance of salary" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   | New Rule |
| A | "Leave Encashment" drop-down should not be selected more than one time in schedule Salary under Nature of salary.  | New Rule |
| A | "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" drop-down should not be selected more than one time in schedule Salary under Nature of Profit in lieu of Salary.                            | New Rule |
| A | "Any payment due/received by an assessee from his employer or a former employer or from a provident or other fund, sum received under Key man Insurance Policy including Bonus thereto" drop-down should not be selected more than one time in schedule Salary under Nature of Profit in lieu of Salary. | New Rule |
| A | "Any amount due/received by assessee from any person before joining or after cessation of employment with that person" drop-down should not be selected more than one time in schedule Salary under Nature of Profit in lieu of Salary.  | New Rule |
| A | In HP schedule if "Owner of the Property" is selected as "Others" then description is to be mandatorily filled.  | New Rule |
| A | Please enter "Name of Tenant" for Let Out-House Property.  | New Rule |
| A | Please enter "Name of Co-owner(s)", PAN of Co-owner (s) and "Percentage Share in Property" as the property is co-owned.  | New Rule |

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| A | Please enter "Assessee's percentage of share in the property" in between 0.01% to 99.99%.   | New Rule |
| A | Please fill table f of A1 in schedule CG as A1 - 1a(iii) "Full value of consideration adopted as per section 50C" is more than "Zero".  | New Rule |
| A | In schedule CG if table f of A1 is filled then in column "percentage share" total of all Percentage share fields should be 100.   | New Rule |
| A | In schedule CG if table f of B1 is filled then in column "percentage share" total of all Percentage share fields should be 100.   | New Rule |
| A | "115A(1) (a)(ia) -Interest from Infrastructure Debt Fund" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   | New Rule |
| A | "115A(1) (a)(iiab) -Interest as per Sec. 194LD" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   | New Rule |
| A | "115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"          | New Rule |
| A | "115A(1)(b) Income from royalty & technical services" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   | New Rule |
| A | "115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate" | New Rule |
| A | "115BBA - Tax on non-residents sportsmen or sports associations" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"                                      | New Rule |
| A | "115BBDA - Dividend Income from domestic company exceeding 10Lakh" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"                                    | New Rule |
| A | "115BBG - Tax on income from transfer of carbon credits" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  | New Rule |
| A | "115E(a) - Investment income" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   | New Rule |
| A | "PTI-115A(1) (a)(ia) -Interest from Infrastructure Debt Fund" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through   | New Rule |

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|   | income in the nature of income from other sources chargeable at special rates"  |          |
| A | "PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  | New Rule |
| A | "PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"           | New Rule |
| A | "PTI-115A(1)(b) Income from royalty & technical services" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  | New Rule |
| A | "PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"              | New Rule |
| A | "PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                               | New Rule |
| A | "PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates" | New Rule |
| A | "PTI-115BBC - Anonymous donations" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   | New Rule |
| A | "PTI-115BBDA - Dividend Income from domestic company exceeding 10Lakh" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                                     | New Rule |
| A | "PTI-115BBF - Tax on income from patent" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   | New Rule |

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| A | Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 9 of TDS2.  | New Rule |
| A | Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 6 of TDS3.  | New Rule |
| A | In "Schedule Part B TTI" 15d Self-Assessment Tax 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 |
| A | Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-.  | New Rule |
| A | In schedule CYLA 4(ii) should be equal to 1(ii) - 2(ii) - 3(ii) for "salaries"  | New Rule |
| A | In schedule CYLA 4(vi) should be equal to 1(vi) - 2(vi) - 3(vi) for "Short-term capital gain taxable at applicable rates"   | New Rule |
| A | In schedule CYLA 4(vii) should be equal to 1(vii) - 2(vii) - 3(vii) for "Short-term capital gain taxable at special rates in India as per DTAA"   | New Rule |
| A | In schedule CYLA 4(ix) should be equal to 1(ix) - 2(ix) - 3(ix) for "Long term capital gain taxable @ 20%"  | New Rule |
| A | In schedule CYLA 4(xi) should be equal to 1(xi) - 2(xi) - 3(xi) for "Net income from other sources chargeable at normal applicable rates."  | New Rule |
| A | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" is not matching with field 3(v) of schedule BFLA "Short-term capital gain taxable at applicable rates" (Not applicable for Resident Senior Citizens)           | New Rule |
| A | In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" is not matching with field 3(ix) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens) | New Rule |
| A | In Schedule HP, "Assessee's percentage of share in the property" should be 100% because the property is not co-owned.   | New Rule |
| A | In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA   | New Rule |
| A | In schedule BFLA 1(iii) "Short-term capital gain taxable @ 15%" should match with 4(iv) of schedule CYLA  | New Rule |
| A | In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA  | New Rule |
| A | In schedule BFLA 1(viii) "Long term capital gain taxable @ 20%" should match with 4(ix) of schedule CYLA  | New Rule |
| A | In schedule BFLA 1(x) "Net income from other sources chargeable at normal applicable rates." should match with 4(xi) of schedule CYLA   | New Rule |



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| A | In schedule BFLA 1(xi) "Profit from owning and maintaining race horses" should match with 4(xii) of schedule CYLA  | New Rule |
| A | In schedule salary field 1a "Salary as per section 17(1)" should be equal to sum of all the amount entered against dropdown of "Nature of salary".   | New Rule |
| A | In schedule salary field 1b "Value of perquisites as per section 17(2)" should be equal to sum of all the amount entered against dropdown of "Nature of perquisites".  | New Rule |
| A | In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to (1 - 3 + 4 + 5-DTAA related to 1) i.e "Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) - Deductions under section 57 + Amounts not deductible u/s 58 + Profits chargeable to tax u/s 59 - DTAA related to 1 in table f". | New Rule |
| A | In schedule FSI total of column b "Income from outside India (included in PART B-TI) should match with b(i) + b(ii) + b(iii) + b(iv) i.e Salary + House Property + Capital Gains + Other Sources.  | New Rule |
| A | In schedule FSI total of column c "Tax paid outside India" should match with c(i) + c(ii) + c(iii) + c(iv) i.e Salary + House Property + Capital Gains + Other Sources.  | New Rule |
| A | In schedule FSI total of column d "Tax payable on such income under normal provisions in India" should match with d(i) + d(ii) + d(iii) + d(iv) i.e Salary + House Property + Capital Gains + Other Sources.   | New Rule |
| A | In schedule FSI total of column e "Tax relief available in India(e)= (c) or (d) whichever is lower" should match with e(i) + e(ii) + e(iii) + e(iv) i.e Salary + House Property + Capital Gains + Other Sources.   | New Rule |
| A | In schedule TR field Taxpayer Identification Number should match with Taxpayer Identification Number entered in schedule FSI.  | New Rule |
| A | In schedule TR field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e ) field is selected as Section 90/90A   | New Rule |
| A | In schedule 5A total of column (ii) "Income received under the head" should match with (ii)1 + (ii)2 + (ii)3 i.e. House Property + Capital gains + Other sources.  | New Rule |
| A | In schedule 5A total of column (iii) " Amount apportioned in the hands of the spouse" should match with (iii)1 + (iii)2 + (iii)3 i.e. House Property + Capital gains + Other sources.  | New Rule |
| A | In schedule 5A total of column (v) "TDS apportioned in the hands of spouse" should match with (v)1 + (v)2 + (v)3 i.e. House Property + Capital gains + Other sources.  | New Rule |

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| A | If in schedule salary in field 1a "Salary as per section 17(1)" dropdown "Others" is selected then description is mandatory.  | New Rule |
| A | If in schedule salary in field 1b "Value of perquisites as per section 17(2)" dropdown "Other benefits or amenities" is selected then description is mandatory.   | New Rule |
| A | In Part A General in table "Whether you have held unlisted shares at any time during the previous year? If yes, please furnish following information" column "Purchase price per share" and "Issue price per share" cannot be filled in same row. | New Rule |

### 1.9 Change as on 12 Sep, 2019:

**Table 10: 12 Sep, 2019 change**

| Category | Scenarios   | Change   |
|----------|---|----------|
| A        | In "Schedule CG"D(g) Total should be equal to the sum of Deduction claimed u/s 54+Deduction claimed u/s 54B+Deduction claimed u/s 54EC+Deduction claimed u/s 54EE + Deduction claimed u/s 54F+Deduction claimed u/s 54GB+Deduction claimed u/s 115F | New Rule |
| A        | In "Schedule CG" in Table E value at field 4ix should be equal to sum of 4(ii+iii+v+vi+vii+viii)  | New Rule |
| A        | In "Schedule CG" in Table E value at field 5ix should be equal to sum of 5(ii+iii+iv+vi+vii+viii)   | New Rule |
| A        | In "Schedule CG" in Table E value at field 7ix should be equal to sum of 7(vi+viii)   | New Rule |
| A        | In "Schedule CG" in Table E value at field 8ix should be equal to sum of 8(vi+vii)  | New Rule |
| A        | In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)   | New Rule |
| A        | In "Schedule OS" amount of "Any other income chargeable at special rate" should be equal to the sum of individual values entered in amount column in point 2d.  | New Rule |
| A        | "In ""Schedule OS"" in 2F ""Applicable rate At col 10"" should be lower of col Rate as per Treaty or Rate as per I.T. Act"  | New Rule |
| A        | In "Schedule BFLA 2xii Total of brought forward loss set off should be equal to sum of (2ii+ 2iii+2iv + 2v+ 2vi + 2vii + 2viii + 2ix + 2xi)   | New Rule |
| A        | In "Schedule CFL" Total of earlier year losses (HP loss) should be equal to the sum of (i+ii+iii+iv+v+vi+vii+viii)  | New Rule |
| A        | In Schedule 80G (B) Donations entitled for 50% "deduction without qualifying limit "donation in cash or donation in other mode is to be entered mandatory if at least one field is filled.  | New Rule |
| A        | In Schedule 80G (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash   | New Rule |



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|   | or Donation in other mode is to be entered mandatory if at least one field is filled.   |          |
| A | In Schedule 80G (E) Donations should be equal to (A+B+C+D)  | New Rule |
| A | In Schedule 80G (B) "Donations e"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"  | New Rule |
| A | In Schedule 80G (D) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"   | New Rule |
| A | In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns.  | New Rule |
| A | In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income"   | New Rule |
| A | In "Schedule Part B-TI" in '7' Balance after set off current year losses should be equal to value of Sl.no.5-Sl.no.6 of Schedule Part BTI   | New Rule |
| A | In "Schedule Part B-TTI" Health and Education Cess @ 4% should be equal to 4% of (Tax payable on deemed total income under section 115JC + Surcharge on (a)   | New Rule |
| A | In "Schedule Part B-TTI" 5(iii) Total should be equal to the sum of 5i+5ii  | New Rule |
| A | In "Schedule Part B-TTI" Health and Education Cess @ 4% should be equal to 4% of (Tax payable after rebate + Total surcharge)   | New Rule |
| A | In "Schedule Part B-TTI" Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability  | New Rule |
| A | In "Schedule Part B-TTI" in 15(b) of TDS should be equal to the value entered in (total of column 5 of 22B and column 9 of 22C)   | New Rule |
| A | "Fees/ commission" drop-down should not be selected more than one time in schedule Salary under Nature of salary.   | New Rule |
| A | "If in schedule CG, at B1, value at field 1a(iii), is more than ""Zero"" then table f of B1 is to be mandatorily filled."   | New Rule |
| A | "115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate".     | New Rule |
| A | "115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate". | New Rule |

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| A | "115A(1) (a)(iiaa) -Interest as per Sec. 194LC" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   | New Rule |
| A | "115A(1) (a)(iiac) -Interest as per Sec. 194LBA" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  | New Rule |
| A | "115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"   | New Rule |
| A | "115ACA(1)(a) - Income from GDR purchased in foreign currency -resident" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  | New Rule |
| A | "115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  | New Rule |
| A | "115BBC - Anonymous donations" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  | New Rule |
| A | "115BBF - Tax on income from patent" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"  | New Rule |
| A | "PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"     | New Rule |
| A | "PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates" | New Rule |
| A | "PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  | New Rule |
| A | "PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   | New Rule |

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| A | "PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates" | New Rule |
| A | "PTI-115BBA - Tax on non-residents sportsmen or sports associations" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"                                      | New Rule |
| A | "PTI-115BBG - Tax on income from transfer of carbon credits" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"  | New Rule |
| A | "PTI-115E(a) - Investment income" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"   | New Rule |
| A | In "Schedule Part B TTI" point 15a "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 | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.  | New Rule |
| A | In schedule CYLA 4(iii) should be equal to 1(iii) - 3(iii) for "House property"  | New Rule |
| A | In schedule CYLA 4(iv) should be equal to 1(iv) - 2(iv) - 3(iv) for "Short-term capital gain taxable @ 15%"  | New Rule |
| A | In schedule CYLA 4(v) should be equal to 1(v) - 2(v) - 3(v) for "Short-term capital gain taxable @ 30%"  | New Rule |
| A | In schedule CYLA 4(viii) should be equal to 1(viii) - 2(viii) - 3(viii) for "Long term capital gain taxable @ 10%"   | New Rule |
| A | In schedule CFL 3(xii) should be equal to 3(ix) - 3(x) + 3(xi) for "House property loss"   | New Rule |
| A | In schedule CFL 4(xii) should be equal to 4(ix) - 4(x) + 4(xi) for "Short-term capital loss"   | New Rule |
| A | In schedule CFL 5(xii) should be equal to 5(ix) - 5(x) + 5(xi) for "Long-term Capital loss"  | New Rule |
| A | In schedule CFL 6(xii) should be equal to 6(ix) - 6(x) + 6(xi) for "Loss from owning and maintaining race horses"  | New Rule |
| A | The total of all the quarter of Dividend Income u/s 115BBDA is not equal to [2d (115BBDA Dividend Income from domestic company exceeding 10Lakh) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS (Not applicable for Resident Senior Citizens)                | New Rule |

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| A | The total of all the quarter of Income from Lottery is not equal to 2a of Schedule OS - DTAA 115BB respectively (Not applicable for Resident Senior Citizens).   | New Rule |
| A | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" is not matching with field 3(iii) of schedule BFLA "Short-term capital gain taxable @ 15% (Not applicable for Resident Senior Citizens)"                           | New Rule |
| A | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" is not matching with field 3(iv) of schedule BFLA "Short-term capital gain taxable @ 30%" (Not applicable for Resident Senior Citizens)                            | New Rule |
| A | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" is not matching with field 3(vi) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens) | New Rule |
| A | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" is not matching with field 3(vii) of schedule BFLA "Long-term capital gain taxable @ 10%" (Not applicable for Resident Senior Citizens)                            | New Rule |
| A | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" is not matching with field 3(viii) of schedule BFLA "Long term capital gain taxable @ 20%" (Not applicable for Resident Senior Citizens)                           | New Rule |
| A | In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA  | New Rule |
| A | In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA   | New Rule |
| A | In schedule BFLA 1(vi) "Short-term capital gain taxable at special rates in India as per DTAA" should match with 4(vii) of schedule CYLA   | New Rule |
| A | In schedule BFLA 1(vii) "Long-term capital gain taxable @ 10%" should match with 4(viii) of schedule CYLA  | New Rule |
| A | In "Schedule AMTC" Balance AMT Credit Carried Forward should be equal to the sum of (Balance brought forward to the current assessment year) - (AMT Credit Utilized during the Current Assessment Year)  | New Rule |
| A | In schedule OS field 8b "Deductions under section 57 in relation to receipts at 8a only" should be filled only if field 8a "Receipts" is filled.   | New Rule |
| A | In schedule salary field 3 "Less: Allowances to the extent exempt u/s 10" should be equal to sum of all the amount entered against dropdown of "Nature of Exempt Allowance".   | New Rule |
| A | In schedule salary field 1c "Profit in lieu of salary as per section 17(3)" should be equal to sum of all the amount   | New Rule |

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|   | entered against dropdown of "Nature of Profit in lieu of Salary".   |          |
| A | In schedule TR field "Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)" should match with total of column "Tax paid outside India" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".  | New Rule |
| A | In schedule TR field "Total tax relief available (total of (e) of Schedule FSI in respect of each country)" should match with total of column "Tax relief available in India (e) = (c) or (d) whichever is lower" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number". | New Rule |
| A | In schedule TR field 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e ) field is selected as Section 91.   | New Rule |
| A | In schedule 5A total of column (iv) "Amount of TDS deducted on income at (ii)" should match with (iv)1 + (iv)2 + (iv)3 i.e. House Property + Capital gains + Other sources.   | New Rule |
| A | If in verification part representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in part - A general must be filled   | New Rule |
| A | If in schedule salary in field 1c "Profit in lieu of salary as per section 17(3)" dropdown "Any Other" is selected then description is mandatory.   | New Rule |
| A | In schedule TR field country code should match with country code entered in schedule FSI.   | Removed  |
| A | In schedule TR field Taxpayer Identification Number should match with Taxpayer Identification Number entered in schedule FSI.   | Removed  |
| A | In schedule CG if table f of A1 is filled then in column "percentage share" total of all Percentage share fields should be 100.   | Removed  |
| A | In schedule CG if table f of B1 is filled then in column "percentage share" total of all Percentage share fields should be 100.   | Removed  |
| A | In Sch S dropdown value of "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc" is more than the SI. No. 1 of Sch S  | Removed  |
| A | In Sch S in SI.No.3 "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" should not be more than (SI. No.1 - Basic Salary 1a(1) - 1c).   | Removed  |