Income Tax Department
Government of India

Central Board of Direct Taxes,
e-Filing Project

ITR 2 – Validation Rules for AY 2020-21

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Contents

List of Tables

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 certain commercially available software or websites that offer return preparation facilities as well. In order to ensure the data quality of 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 are accurate and compliant to the validation rules to a large extent. The taxpayers are advised to review these validation rules to ensure that the software used by them is compliant with these requirements, to avoid rejection of return due to poor data quality or mistakes in the return.

The software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers, who may use their software. Software providers may please note that these validation rules will be strictly monitored and enforced and each rule will have to be complied strictly. In case of violations, the concerned return preparation utility/ software is liable to be blacklisted without any notice and such blacklisting will be published on the e-filing website. No return using blacklisted software will be permitted to be uploaded till the time the software provider is able to provide details of correction in software. This may cause avoidable inconvenience to the taxpayers and loss of reputation to software providers for which the Income Tax Department will not be responsible.

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.
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.	Assessee should enter valid Mobile Number
2.	ITR cannot be uploaded by minor. Only legal guardian can perform the required functions.
3.	HUF cannot claim relief u/s 89
4.	"Name" does not match with the "Name" as per the PAN database.
5.	Tax payer claiming benefit of senior citizen & super senior citizen but date of birth is not matching with the PAN date base
6.	If original return is filed under section 142(1) then revised return cannot be filed
7.	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y then the details should be filled
8.	In Filing status 5A Flag is Y then schedule 5A should be filled
9.	Whether this return is being filed by a representative assessee? Flag is Y then details should be provided
10.	In Part A General, Return is being filed by Representative Assessee but the PAN quoted in representative assessee field is not same as the PAN who is trying to upload the return.
11.	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
12.	Whether you were Director in a company at any time during the previous year? Flag is Y then the details should be filled
13.	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.
14.	Tax payer claiming benefit of senior citizen & super senior citizen but date of birth is not matching with the PAN date base
15.	Taxpayer is a non-resident and showing income under section 115BBF
16.	In Schedule 5A, Sl. No. 4 total is not equal to sum of Sl. No. (1+2+3) for all the columns.

17.	If assessee is Resident then Dividend Income u/s 10(34) shown as exempt should not be more than Rs.1000000/-
18.	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
19.	In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns.
20.	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"
21.	In Schedule EI Sl.no. 7 should be equal to sum of Sl.no 1+2+3+4+5+6
22.	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)
23.	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.
24.	In Schedule AMT, Sl.no. 1 should be equal to Sl.no 12 of Part BTI
25.	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.no.1 +2a
26.	In Schedule AMT, Sl.no. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA
27.	In Schedule AMTC, Sl.no1 should be equal to Sl.no1d of Part BTTI
28.	In Schedule AMTC, Sl.no. 2 should be equal to Sl.no. 7 of Part BTTI
29.	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1
30.	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
31.	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.
32.	No Deemed income in schedule AMT computed but tax as per AMT computed in Schedule Part BTTI.

33.	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
34.	If no special Income shown then tax at special rates should not be computed.
35.	In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns
36.	Deduction u/s 80CCD(1) is not applicable to HUF .
37.	Deduction u/s 80CCD(1B) is not allowed to HUF.
38.	Deduction u/s 80CCD(2) is not allowed to HUF.
39.	Deduction u/s 80E is not allowed to HUF.
40.	Deduction u/s 80EE is not allowed to HUF.
41.	Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen person who is resident or not ordinary resident.
42.	Assessee not being a senior citizen should not claim deduction under section 80TTB
43.	Deduction u/s 80U is not allowed to HUF.
44.	Deduction u/s 80DD is not allowed to Non Resident.
45.	Deduction u/s 80DDB is claimed by Non resident.
46.	Deduction u/s 80U is claimed by Non resident.
47.	Deductions claimed under Chapter VI-A should not be greater than “Gross Total Income”
48.	In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled
49.	In Schedule VIA, amount claimed in deduction u/s 80GGA should not be different from the amount claimed in Schedule 80GGA
50.	In Schedule Part BTI- Deduction under Chapter VI-A is not consistent with the total of all deductions in Schedule VIA'
51.	Deduction u/s 80QQB is not applicable to Non resident individuals & HUF.
52.	Deduction u/s 80QQB is not applicable to Non resident individuals & HUF.
53.	Deduction u/s 80RRB is not applicable to Non resident Individuals &n HUF.
54.	Deduction u/s 80RRB is not applicable to Non resident Individuals &n HUF.
55.	"Losses of current year to be carried forward" at "Part B TI" is different with the "Total of Current year losses" of Schedule CFL.
56.	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)
57.	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.

58.	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.
59.	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
60.	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.
61.	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".
62.	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".
63.	Total Income is greater than 50 Lakhs, but Schedule AL is not filled.
64.	ITR cannot be uploaded by minor. Only legal guardian can perform the required functions.
65.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
66.	In "Schedule Part B TTI" 15d Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date date of deposit is after 31/03/2020 for A.Y 2020-21
67.	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 01/04/2019 and 31/03/2020.
68.	In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column
69.	In "Schedule Part B-TTI" in 15(c) of TCS should be equal to the value entered in total of column 5 of 22D
70.	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"
71.	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.
72.	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.
73.	In Schedule TDS (2)/(3), TDS credit relating to other person is selected than the PAN of other person should be provided
74.	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

75.	Tax computation has been disclosed but GTI (Gross Total Income) is nil or 0
76.	The value in pt.3av -"Total Short term " in Part B TI should be equal to total of pt. (3ai + 3aii + 3aiii +3aiv)
77.	The value in pt.3biv -"Total Long term " in Part B TI should be equal to total of pt. (3bi+3bii+3biii)
78.	In Schedule Part BTI, the amount of "Total Capital Gains" is different with the sum of "Short Term and Long Term Capital Gains".
79.	"Total Income from other sources" at Schedule B TI is different with the sum of "Individual incomes from Other Sources head".
80.	The Total value of all heads of income should be equal to sum of individual heads of income.
81.	Tax Payments claimed in "Part B-TTI" are different with the claims made in Schedule TDS/TCS/Schedule IT.
82.	Income claimed under the head Salaries in Part B TI, but Schedule Salary is not filled
83.	Income claimed under the head House Property in Part B TI, but Schedule HP is not filled
84.	Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled
85.	Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled
86.	Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled
87.	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
88.	Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled
89.	Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled
90.	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
91.	"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
92.	"Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled
93.	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled
94.	"Losses of current year set off against income from all the heads" is different with the "Total losses set off" at Schedule CYLA.
95.	Brought forward losses set off against Balance Income is different with "Total of brought forward losses set off" at Schedule BFLA.
96.	Gross Total Income is not matching with sum of the Incomes individually offered.
97.	"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"
98.	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
99.	"Tax Payable on Total Income" is different with the sum of (Normal Tax plus Special Tax minus Rebate on Agricultural Income).
100.	The amount at "Tax payable" is different with the amount of [Tax Payable on Total Income minus Rebate u/s 87A]
101.	The amount at "Gross tax liability" is different with the sum of (Tax Payable, Surcharge & Education Cess)
102.	"Relief claimed under section 90/90A in Part B TTI" is different with "Amount entered in Schedule TR"
103.	"Relief claimed under section 91 in Part B TTI" is different with "Amount entered in Schedule TR"
104.	"Total Tax Relief" is different with the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).
105.	"Total Interest and Fee Payable" is different with the sum of "Interest u/s 234A + 234B + 234C+ Fee payable u/s 234F"
106.	"Aggregate liability" is different with the sum of "Net tax liability plus Total Interest Payable"
107.	"Total Taxes Paid" is different with the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"
108.	IFSC under "Bank Details" is not matching with the RBI database
109.	Rebate u/s 87A is claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs. 5 lakhs.
110.	Deductions claimed at "Part B TI" but "Schedule VI-A" is not filled
111.	Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest payable".
112.	Tax payable Amount is not matching with the difference of "Total Tax and "Interest payable" and "Total Taxes Paid".
113.	No "Income details" or "Tax computation" are provided in ITR but details regarding "Taxes Paid" have been provided!
114.	In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in Sl. No. 3 of Schedule EI
115.	In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A is not equal to the value entered in "v" of Schedule VIA or (9-10) of PART-BTI which ever is lower.
116.	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
117.	In Part BTI, Sl.no. 17 Deemed income under section 115JC should be equal to Sl.no.3 of Schedule AMT
118.	In "Schedule Part B-TI" in '15' Aggregate income should be equal to the sum of 12-13+14
119.	In "Schedule Part B-TTI" Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability

120.	In Schedule Part BTTI, Sl.no. 10 Tax payable after credit u/s 115JD should be equal to sum of SL.no 8 -9
121.	In Schedule Part BTTI, Sl.no. 12 Net tax liability is should be equal to Sl.no. 10-11d
122.	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)
123.	In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA
124.	In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA
125.	In schedule BFLA 1(iii) "Short-term capital gain taxable @ 15%" should match with 4(iv) of schedule CYLA
126.	In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA
127.	In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA
128.	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
129.	In schedule BFLA 1(vii) "Long-term capital gain taxable @ 10%" should match with 4(viii) of schedule CYLA
130.	In schedule BFLA 1(viii) "Long term capital gain taxable @ 20%" should match with 4(ix) of schedule CYLA
131.	In schedule BFLA 1(x) "Net income from other sources chargeable at normal applicable rates." should match with 4(xi) of schedule CYLA
132.	In schedule BFLA 1(xi) "Profit from owning and maintaining race horses" should match with 4(xii) of schedule CYLA
133.	In schedule CYLA Sl. No. 2xiii should not be more than Rs. 200000
134.	"House property loss claimed at Schedule CYLA" is different with the amount at "Schedule HP".
135.	"Other sources loss at Schedule CYLA" is different with the amount at "Schedule OS".
136.	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
137.	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+3xii
138.	In Schedule CYLA Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG
139.	In Schedule CYLA Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG
140.	In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG
141.	In Schedule CYLA Short term capital gain taxable at DTAA rates should be equal to SL.no. 9v of item E of Schedule CG
142.	In Schedule CYLA Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG
143.	In Schedule CYLA Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG

144.	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
145.	In Schedule CYLA Profit from owning and maintaining race horses should be equal to SL.no. 8e of Schedule OS
146.	In Schedule CYLA Salary Income should be equal to SL.no. 6 of Schedule Salary
147.	Donee PAN is same as "Assesse PAN" or "PAN at Verification"
148.	In Schedule 80G, amount of deduction computed should not be more than the eligible amount
149.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
150.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
151.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
152.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
153.	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"
154.	In Schedule 80G (B) "Donations e "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
155.	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"
156.	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"
157.	In Schedule 80G (E) Donations should be equal to (A+B+C+D)
158.	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"
159.	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-.
160.	Donee PAN is same as "Assesse PAN" or "PAN at Verification"
161.	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.
162.	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.
163.	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
164.	Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero
165.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
166.	When "House Property" is "Self-occupied", Interest on borrowed capital from HP is more than 2 lakhs.

167.	Value at field 4 is NOT Equal to Sum of SI no. 1k+2K+3
168.	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
169.	In Schedule HP, Sl.no 1e - Annual Value should be output of SL.no (1a-1d)
170.	In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c)
171.	In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h)
172.	In Schedule HP - Sl.no 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j
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 VIA, deduction claimed u/s 80G is more than the eligible amount of donation mentioned in Schedule 80G
175.	In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled
176.	In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c) should be consistent with sum of Sl.no 1a+1b+1c
177.	In Schedule S, Sl.no 2 Total Gross Salary (from all employers) should be sum of Sl.no1 +….n
178.	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.no 2 - 3
179.	In Schedule S, Sl. No. 5 Deductions u/s 16 (5a+5b+5c) should be equal to sum of 5a+5b+5c
180.	In Schedule S, Sl.no. 6 Income chargeable under Salaries should be output of Sl.no. 4-5
181.	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
182.	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
183.	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/-
184.	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/-
185.	Sum of Drop downs in Sl. No. 1a of Schedule S should be equal to Sl No. 1a
186.	Sum of Drop downs in Sl. No. 1b of Schedule Should be equal to Sl No. 1b

187.	Sum of Drop downs in Sl. No. 1c of Schedule S should be equal to Sl No. 1c
188.	Entertainment allowance 16(ii) will not be allowed for employees other than government.
189.	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
190.	In Schedule OS, Sl.no 3c Deduction u/s 57 should be equal to the sum of Sl.No. 3a(i)+3a(ii)+3b
191.	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
192.	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
193.	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
194.	In Schedule OS, Sl.no 9 Income under the head" Income from Other Sources" should be equal to sum of sl.no (7 +8e)
195.	In "Schedule OS" 2e should be equal to sum of all the drop downs
196.	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
197.	In Schedule OS -column 3 of table 2f, the sum of dropdown value of 1a should not exceed the field 1a "Dividend , Gross"
198.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1b should not exceed the field 1b "Interest, Gross"
199.	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"
200.	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 "
201.	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"
202.	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
203.	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".
204.	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)

205.	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).
206.	In Schedule CYLA Long term capital gain taxable at DTAA rates should be equal to SL.no. 9viii of item E of Schedule CG
207.	Total of STCG is not equal to the individual breakup in Schedule CG
208.	Total of LTCG is of equal to the individual breakup in Schedule CG
209.	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
210.	In Schedule CG, Full Value of Consideration(si no A1aiii) is zero than expenses(si no A1b(iv) should not be claimed
211.	In Schedule CG, Full Value of Consideration(si no A2a) is zero than expenses(si no A2b(iv) should not be claimed
212.	In Schedule CG, Full Value of Consideration(si no A4aiii) is zero than expenses(si no A4b(iv) should not be claimed
213.	In Schedule CG, Full Value of Consideration(si no A5aiii) is zero than expenses(si no A5b(iv) should not be claimed
214.	In Schedule CG, Full Value of Consideration(si no B1aiii) is zero than expenses(si no B1b(iv) should not be claimed
215.	In Schedule CG, Full Value of Consideration(si no B2a) is zero than expenses(si no B2b(iv) should not be claimed
216.	In Schedule CG, Full Value of Consideration(si no B3a) is zero than expenses(si no B3b(iv) should not be claimed
217.	In Schedule CG, Full Value of Consideration(si no B6aiii) is zero than expenses(si no B6b(iv) should not be claimed
218.	In Schedule CG, Full Value of Consideration(si no B9aiii) is zero and expenses(si no B9b(iv) should not be claimed
219.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
220.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
221.	In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d)
222.	In schedule CG, Sl. No. A2 biv of STCG Total should be equal to sum of A2(bi+bii+biii)
223.	In schedule CG, Sl. No. A2c of STCG Balance should be equal to A(2a-biv)
224.	In Schedule CG Sl.no. A2e of STCG should be equal to the sum of A(2c+2d)
225.	In Schedule CG Sl.no. A4(a)(ic) should be higher of A4(a)(ia) or A4(a)(ib)
226.	In Schedule CG, Sl. No. A4(aiii) should be equal to sum of A4[(a)(ic)+(a)(ii)]
227.	If in Sch CG A4(biv) is should be equal to Sum of A4(bi+bii+biii)
228.	In schedule CG, Sl. No. A4c Balance should be equal to A4(aiii-biv)
229.	In Schedule CG Sl.no. A4e of STCG should be equal to the sum of A(4c+4d)

230.	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
231.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
232.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
233.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
234.	In Schedule CG Sl.no. A6 of STCG should be equal to the sum of A(aXi + b)
235.	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of (A7a + A7b + A7c)
236.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii)
237.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
238.	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d)
239.	In schedule CG, Sl. No. B2 biv of LTCG Total should be equal to sum of B2(bi+bii+biii)
240.	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-biv)
241.	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
242.	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)
243.	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
244.	In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d)
245.	In schedule CG, Sl. No. B5c LTCG on share or debenture should be equal to B(5a-5b)
246.	In Schedule CG Sl.no. B6(a)(ic) should be higher of B6(a)(ia) or B4(a)(ib)
247.	In schedule CG, Sl. No. B6 aiii Total should be equal to sum of B6(a)(ic+ii)
248.	In schedule CG, Sl. No. B6 biv Total should be equal to sum of B6(bi+bii+biii)
249.	In schedule CG, Sl. No. B6c Balance should be equal to B(6aiii-biv)
250.	In Schedule CG Sl.no. B6e of LTCG should be equal to B(6c-6d)
251.	In schedule CG, Sl. No. B8c LTCG on share or debenture should be equal to B(8a-8b)
252.	In Schedule CG Sl.no. B8f of LTCG should be equal to B(8d-8e)
253.	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
254.	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)

255.	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)
256.	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)
257.	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)
258.	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + aXii + b)
259.	In Schedule CG, Sl. No. B11 should be equal to B11a+B11b
260.	In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)
261.	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)"
262.	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)
263.	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)
264.	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)
265.	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)
266.	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)
267.	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)

1.2 Category D:

Table 3: Category D Rules

Sl. No.	Scenarios
1.	Claimed Relief u/s 90/91 without furnishing of Form 67
2.	Income showed under section 115BBF without furnishing of Form 3CFA