



**Income Tax Department**  
Government of India

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

## **ITR 3 – Validation Rules for AY 2019-20**

**Version 1.8**  
**27 January 2020**

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## Document Revision List

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### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.8	27-January-20	Refer Section 3.8	54
1.7	18-September-19	Refer Section 3.7	54
1.6	12-September-19	Refer Section 3.6	32
1.5	12-July-19	Refer Section 3.5	32
1.4	26-June-19	Refer Section 3.4	32
1.3	10-June-19	Refer Section 3.3	32
1.2	04-June-19	Refer Section 3.2	31
1.1	28-May-19	Refer Section 3.1	31
1.0	10-May-19	Initial Release	NA

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## 1. Purpose

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

## 2. Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 3 for each defect as categorized below:

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

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

### 2.1 Category A:

**Table 2: Category A Rules**

Sl. No.	Scenarios
1.	Tax computation has been disclosed but Gross Total Income is nil.
2.	The amount at "Total Profits and Gains from Business or Profession" is not equal to the sum of "Individual Profits and Gains from Business or Profession".
3.	The amount at "Total Short term Capital Gains" is not equal to the sum of "Individual Short Term Capital Gain amounts".
4.	The amount at "Total Long term Capital Gains" is not equal to the sum of "Individual Long Term Capital Gain amounts".
5.	The amount at "Total Capital Gains" is not equal to the sum of "Short Term and Long Term Capital Gains".
6.	"Total Income from other sources" at Schedule B TI is not equal to the sum of "Individual incomes from Other Sources head".
7.	"Total income from all the heads of income" at Part B TI is not equal to the sum of "Incomes from individual heads".
8.	Tax Payments claimed in "Part B-TTI" are not equal to the claims made in TDS/TCS/Tax Payments.
9.	Income claimed under the head Salaries in Part B TI, but Schedule Salary is not filled.

10.	Income claimed under the head House Property in Part B TI, but Schedule HP is not filled.
11.	Income claimed under Profit and gains from business other than speculative business and specified business in Part B TI, but Sch BP is not filled
12.	Income claimed under Profit and gains from speculative business in Part B TI, but Sch BP is not filled
13.	Income claimed under Profit and gains from specified business in Part B TI, but Sch BP is not filled
14.	Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled
15.	Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled
16.	Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled
17.	Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled
18.	Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled
19.	"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
20.	"Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled
21.	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled
22.	"Losses of current year set off against income from all the heads" is not equal to the "Total losses set off" at Schedule CYLA.
23.	Brought forward losses set off against Balance Income is not equal to "Total of brought forward losses set off" at Schedule BFLA.
24.	Gross Total Income is not equal to sum of the Incomes individually offered.
25.	Deduction u/s 10AA is claimed in Part B TI but Schedule 10AA is not filled
26.	"Losses of current year to be carried forward" at "Part B TI" is not equal to the "Total of Current year losses" of Schedule CFL.
27.	"Total Income" is not equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"
28.	Tax Payable on deemed total Income u/s 115JC in Part B TTI is not equal to the tax ascertained at Schedule AMT.
29.	"Total Tax Payable on Deemed Total Income u/s 115JC" is not equal to the sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).
30.	"Tax Payable on Total Income" is not equal to the sum of (Normal Tax plus Special Tax minus Rebate on Agricultural Income).
31.	The amount at "Tax payable" is not equal to the amount of [Tax Payable on Total Income minus Rebate u/s 87A]
32.	The amount at "Gross tax liability" is not equal to the sum of (Tax Payable, Surcharge & Education Cess)
33.	AMT Credit u/s 115JD claimed in Part B TTI is not equal to the amount of Credit at Schedule AMTC.
34.	"Relief claimed under section 90/90A in Part B TTI" is not equal to "Amount entered in Schedule TR"
35.	"Relief claimed under section 91 in Part B TTI" is not equal to "Amount entered in Schedule TR"
36.	"Total Tax Relief" is not equal to the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).
37.	"Total Interest & fee Payable" is not equal to the sum of "Interest & fee u/s 234A + 234B + 234C+234F"
38.	"Aggregate liability" is not equal to the sum of "Net tax liability plus Total Interest & fee Payable"

39.	"Total Taxes Paid" is not equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"
40.	"Profit before Tax as per Profit & Loss a/c" in Schedule BP is not equal to the sum of "[Profit before Tax] plus [Net Profit (No Accounts Case)] as per P&L A/c."
41.	"House property loss claimed at Schedule CYLA" is not equal to the amount at "Schedule HP".
42.	"Business & Profession loss claimed at Schedule CYLA" is not equal to the amount at "Schedule BP".
43.	"Other sources loss at Schedule CYLA" is not equal to the amount at "Schedule OS".
44.	"House Property Loss at Schedule CFL" is not equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".
45.	"Name" does not match with the "Name" as per the PAN database.
46.	When "House Property" is "Self-occupied", Interest on borrowed capital of HP cannot be more than 2 lakhs.
47.	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) in Schedule BP is not equal to Point No. 6 of Schedule DEP
48.	STCG on depreciable assets at Schedule CG is not equal to the amount at Schedule DCG
49.	Amount of depreciation set-off against the current year income at Schedule UD is not equal to the set-off amount at Schedule BFLA
50.	Amount of allowance set-off against the current year income at Schedule UD is not equal to the set-off amount at Schedule BFLA
51.	Deduction u/s 80G is claimed But details are not provided in Schedule 80G.
52.	Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled!
53.	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!
54.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!
55.	Donee PAN is same as "Assessee PAN" or "PAN at Verification"
56.	Total Income is greater than 50 Lakhs, but Schedule AL is not filled.
57.	Total Income at Schedule AMT is Negative. But the loss in Total Income is NOT only because of the Specified Business Loss.
58.	IFSC under "Bank Details" is not matching with the RBI database & IFSC entered is not matching with the RBI database for Other Bank account details
59.	Income claimed at Sl.No.3(iv) in Part B TI is not equal to the sum of Sl.No.3e & 3f Schedule BP.
60.	Deduction u/s 80JJAA is claimed by the assessee who is not liable for audit u/s 44AB.
61.	Rebate u/s 87A is claimed by Non resident.
62.	Rebate u/s 87A is claimed by HUF.
63.	Rebate u/s 87A is claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs 3.5 lakhs.
64.	Deduction u/s 80CCD(2) is claimed by HUF.
65.	Deduction u/s 80CCG is claimed by Non resident.
66.	Deduction u/s 80CCG is claimed by HUF.
67.	Deduction u/s 80CCG is claimed by the assessee whose Gross Total Income is more than 12 Lakhs.
68.	Deduction u/s 80DD is claimed by Non resident.
69.	Deduction u/s 80DDB is claimed by Non resident.
70.	Deduction u/s 80E is claimed by HUF.
71.	Deduction u/s 80EE is claimed by HUF.
72.	Deduction u/s 80QQB is claimed by Non resident.
73.	Deduction u/s 80QQB is claimed by HUF.

74.	Deduction u/s 80RRB is claimed by Non resident.
75.	Deduction u/s 80RRB is claimed by HUF.
76.	Deduction u/s 80TTA is claimed without offering interest From Savings Bank or From Deposits (Bank/ Post Office/ Co-operative) Society/) under income from other sources.
77.	Deduction u/s 80U is claimed by Non resident.
78.	Deduction u/s 80U is claimed by HUF.
79.	Income from Patent u/s 115BBF is claimed by Non resident.
80.	Sum of deduction claimed u/s 80C, 80CCC & 80CCD (1) is more than 1,50,000.
81.	Deductions claimed at Point No. 12a of "Part B TI" but "Schedule VI-A Part B, CA and D" is not filled
82.	Deductions claimed at Point No. 12b of "Part B TI" but "Schedule VI-A Part C" is not filled
83.	"Sources of funds" should match with "Total application of funds" in Balance sheet
84.	Assessee should enter valid Mobile Number
85.	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"
86.	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"
87.	Gross receipts at field no 64 (i)(a) should be equal to total of gross receipts received through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date and Any other mode
88.	ITR cannot be uploaded by minor. Only legal guardian can perform the required functions.
89.	The assessee is governed by Portuguese Code but "PAN of Spouse" is not provided.
90.	In Schedule TDS 2 The Amount of TDS claimed this year" is more than "Tax deducted".
91.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
92.	Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".
93.	Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".
94.	Standard deduction allowed on House property should not be more than 30% of Annual value.
95.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
96.	Assessee is claiming deduction under section 80D but eligible category description not provided.
97.	Assessee is claiming deduction under section 80DD but eligible category description not provided.
98.	Assessee is claiming deduction under section 80DDB but eligible category description not provided.
99.	Assessee is claiming deduction under section 80U but eligible category description not provided.
100.	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)
101.	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000
102.	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000
103.	Maximum amount that can be claimed u/s 80GG is 25% of Total income or 60000 whichever is less



104.	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000
105.	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
106.	Assessee not being an individual has claimed deduction u/s 80CCD(1) which is not allowable.
107.	Income chargeable under the head salaries cannot be inconsistent with sum of salary, allowances not exempt, value of perquisites, profits in lieu of salary less Deduction u/s 16.
108.	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.
109.	In case property is co-owned, annual value of the property owned is not equal to own percentage share *annual value.
110.	Assessee cannot claim interest on borrowed capital if assessee's share of coowned property is zero.
111.	Deduction u/s 80CCD (1B) is not allowed to HUF.
112.	In Part BTI, STCG chargeable at special rates in India as per DTAA is not equal to the amount mentioned in Schedule CG.
113.	In Part BTI, LTCG chargeable at special rates in India as per DTAA is not equal to the amount mentioned in Schedule CG.
114.	In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent.
115.	In Part A Manufacturing Account, closing Inventory SI no 2 is not equal to 2i+2ii
116.	In Part A-Trading Account, SI.No. 4A(iv) total of Total A (i + ii + iiic) is not equal to sum of SI. No.4A(i)+4A(ii)+4A(iiic).
117.	In schedule, Part A-Trading Account the breakup of other operating revenue is not consistent with total other operating revenue (Sr No. 41.Aiiic).
118.	In Part A-Trading Account, SI.No 14D Total Revenue from operations (Aiv + B + Cix) is not equal to the sum of (Aiv + B + Cix) in PART-A,P&L.
119.	In Part A-Trading Account, Individual Duties, taxes and cess received or receivable in respect of goods and services sold or supplied is not equal to total amount.
120.	In Part A Manufacturing Account, the sum of Opening Stock and the total amount are inconsistent
121.	If in Part A-Trading Account Sum of 10i to 10xi is NOT EQUAL TO SI.No 10xii.
122.	If in Part-A P&L,SI.No. 22i to 22x is NOT EQUAL TO SR.NO 22xi
123.	If in Schedule Profit and Loss Account, sum of SI.No23i to 23iv is NOT EQUAL TO SR.NO 23v.
124.	In Schedule Part-A,P & L the sum of SI. No.30i+30ii and SI.No. 30iii are inconsistent.
125.	In schedule Part-A, P & L, the sum of SI. No31i+31ii and SI.No. 31iii are inconsistent.
126.	In Schedule Part A-P & L, SUM OF SI. No 32i+32ii and SI.No. 32iii are NOT EQUAL.
127.	In Schedule Profit and Loss Account, sum of SI.No 44i to 44ix is different from SI.No 44x.
128.	In schedule Part A-P & L, the breakup of Other Expenses is not consistent with Total.
129.	In schedule Profit and Loss Account, the breakup of bad debts mentioned by assessee is not consistent with the total of bad debts.

130.	In schedule Part A-P & L, the sum of Interest amounts are inconsistent with the total amount.
131.	In Schedule P&L, SI.No 64(i)(b)- Sr.no 64(i)(c) NOT equal to SI.No 64(i)(d)
132.	In Schedule P&L, Sr.no 64(ii)(b)- Sr.no 64(ii)(c) should be equal to Sr.no 64(ii)(d)
133.	In Schedule P&L, Si.no 64(i)(b) is more than Si.no64(i)(a)
134.	In Schedule P&L, Si.no 64(ii)(b) is more than Si.no 64(ii)(a)
135.	Total of House property should match with total of individual values
136.	In schedule Profit and Loss Account, Profit before interest, depreciation and taxes total is not consistent with individual total.
137.	In schedule Part A-P & L, the sum of amount entered in Sl. No 50-51(iii)-52 and sum of Sl.No.53.Net Profit before taxes(50-51(iii)-52) are inconsistent
138.	In Schedule Part A-OI, Total amount disallowable under section 36 is inconsistent with the sum of individual amount.
139.	In Schedule Part A-OI Sl.No.7j.Total amount disallowable under section 36 and sum of values under that are inconsistent.
140.	In Schedule Part A-OI, Sl.No.8A.j. Total amount disallowable under section 40 and sum of Sl.no.8A.a to Sl.No.8A.i are inconsistent.
141.	In Schedule Part A-OI, Sl.No.9.f. Total amount disallowable under section 40A and sum of Sl.no.9a to Sl.No.9e are inconsistent.
142.	In Schedule Part A-OI, Sl.No.10.h.Total amount allowable under section 43B and sum of Sl.no.10a to Sl.No.10g are inconsistent.
143.	In Schedule Part A-OI, Sl.No.11.h.Total amount disallowable under section 43B and sum of Sl.no.11a to Sl.No.11g are inconsistent.
144.	in Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h
145.	In schedule BP, Balance amount is not equal to the sum of individual values.
146.	In schedule BP, The value at field (A9) of schedule BP should be equal to sum of si No. (7a + 7b + 7c + 7d + 7e +7f+ 8a+8b).
147.	In schedule BP, The value at field (A10) IS not equal to sum of si No. (6+9).
148.	In schedule BP, Sl.No.A.13.Profit or loss after adjustment for depreciation (10+11-12iii) and the sum of amount entered in Sl.No.10+11-12iii. Are inconsistent
149.	In schedule BP, The value at field (A26) is not equal to sum of si No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25).
150.	Field 21 of schedule BP is not equals to 21a +21b +21c +21d +21e +21f +21g +21h+21i
151.	In schedule BP, Sl.No.A.34. Total (27+28+29+30+31+32+33) and the sum of amount entered in Sl.No.A.27+A.28+A.29+A.30+A.31+A.32. +A.33 are inconsistent
152.	In Schedule BP, Sl.No.14. amount of expenditure disallowed and Total amount disallowable under section 36 in schedule OI Are inconsistent
153.	In Schedule BP, Sl.No.15. Amounts debited to the profit and loss account, to the extent disallowable under section 37(7j of Part-OI) and the sum of amount shown in Sl.No.7.j. Total amount disallowable under section 37 (total of 7a to 7i) in schedule OI. are inconsistent.t
154.	In Schedule BP, Sl.No.16. Amounts debited to the profit and loss account, to the extent disallowable under section 40(8Aj of Part-OI) and the sum of amount shown in Sl.No.8Aj are different.
155.	In Schedule BP, Sl.No.17. Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI) and the sum of amount

	shown in Sl.No.9.f.Total amount disallowable under section 40A (total of 9a to 9e) in schedule OI. are inconsistent
156.	In Schedule BP, Sl.No.18. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in Sl.No.11.h.Total amount disallowable under section 43B are inconsistent.
157.	In Schedule BP, Sl.No.31. Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of PartA-OI) and the sum of amount shown in Sl.No.10h Total amount allowable under section 43B are inconsistent
158.	In Schedule ESR, Sl.No.4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and Sl.No.3-Sl.No.2 are inconsistent.
159.	In schedule BP, Sl.No.A.36viii . Total(36i to 36vii) and the sum of amount entered in Sl.No. A (36i to 36vii) 36viii are inconsistent
160.	In schedule BP, Sl.No.A.37. Net profit or loss from business or profession other than speculative and specified business (35 + 36viii) and the sum of amount entered in Sl.No (35 + 36viii) are inconsistent
161.	The value at field (B43) of schedule BP should be equal to sum of si No. B(40+41-42).
162.	The value at field (B47) of schedule BP should be equal to sum of si No. B(44+45-46).
163.	In schedule BP, Sl.No.D. Income chargeable under the head 'Profits and gains from Business or Profession' (A38+B43+C49) and the sum of amount entered in Sl.No.A.38+B.43+C.49. are inconsistent
164.	In schedule BP, Sr no 4a is not equal to Sr.no 36 viii
165.	In Schedule BP, Sl.No.12i. Depreciation allowable under section 32(1)(ii) and 32(1)(iia)(column 6 of Schedule-DEP) and the sum of amount shown in Schedule Depreciation Sl.No.6. Total depreciation(1d+2d+3+4+5) are inconsistent
166.	Sr.no 15 in Schedule DPM should be sum of Sr.no (10+11+12+13+14)
167.	Sr.no 17 in Schedule DPM should be equal to Sr.no 15-16
168.	Sr.no 12 in Schedule DOA should be sum of Sr.no (10+11)
169.	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13
170.	In schedule part BTI- sr. no13-Deduction u/s 10AA is not consistent with the deduction mentioned in schedule 10AA',
171.	Assessee cannot claim deduction u/s 80IA without filing Schedule 80IA
172.	Assessee cannot claim deduction u/s 80IB without filing Schedule 80IB
173.	Assessee cannot claim deduction u/s 80IC/IE without filing Schedule 80IC/IE
174.	Deduction u/s 80D-Health insurance premium for Self and family cannot exceed Rs 25000/-
175.	Deduction u/s 80D- Health insurance premium for Self and family (senior citizen) cannot exceed Rs 50000/-
176.	Deduction u/s 80D-Health insurance premium for Parents cannot exceed Rs 25000/-
177.	Deduction u/s 80D-Health insurance premium (for Parents Senior citizen) cannot exceed Rs 50000

178.	Deduction u/s 80D-Health insurance premium for Self and family including parents cannot exceed Rs 50000/-
179.	Deduction u/s 80D-Health insurance premium for Self and family including senior citizen parents cannot exceed Rs 75000
180.	Deduction u/s 80D-Health insurance premium for Self (Senior citizen) and family including senior citizen parents cannot exceed Rs 100000/-
181.	Maximum deduction for the HUF is Rs. 50000
182.	Deduction u/s 80D-Medical Expenditure for and Family (senior Citizen) cannot exceed Rs 50000
183.	Deduction u/s 80D-Medical Expenditure for Self (super senior citizen) and family (super senior citizen) & senior citizen parents cannot exceed Rs 100000/-
184.	Deduction u/s 80D-Medical Expenditure for Parents (Senior Citizen) cannot exceed Rs 50000/-
185.	Maximum deduction for the HUF in case of Medical expenditure is 50000/-
186.	Deduction u/s 80D-Preventive Health Check cannot exceed Rs 5000/-
187.	Depreciation u/s 32(1)(i) cannot be claimed if nature of business is other than Power generating unit
188.	Income under the head "Income from house property" should not be less than income of specified person as per schedule SPI under the head House Property.
189.	Income under the head Income from other sources should not be less than income of specified person as per schedule SPI under the head income from other source.
190.	Whether you were Director in a company at any time during the previous year? Flag is Y than the details should be filled.
191.	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y than the details should be filled.
192.	In "Schedule Part A-BS" in Proprietor's fund Total of Reserves and Surplus should be equal to the sum of Revaluation Reserve + Capital Reserve +Statutory Reserve+ Any other Reserve
193.	In "Schedule Part A-BS" Total proprietor's fund should be equal to the sum of Proprietor's capital+ Total Reserves and Surplus
194.	In "Schedule Part A-BS" Total Rupee Loans should be equal to the sum of amount of From Banks +From others
195.	In "Schedule Part A-BS" Total Secured loans should be equal to the sum of Foreign Currency Loans+ Total Rupee Loans
196.	In "Schedule Part A-BS" Total Unsecured loans should be equal to the sum of From Banks+ From others
197.	In "Schedule Part A-BS" Total Loan Funds should be equal to the sum of total Secured loans + total unsecured loans
198.	In "Schedule Part A-BS" Sources of funds should be equal to the sum of Total proprietor's fund + Total Loan Funds+ Deferred tax liability
199.	In "Schedule Part A-BS" in Fixed assets Net Block should be equal to the sum of Gross: Block –Depreciation
200.	In "Schedule Part A-BS" in Fixed assets, Total should be equal to the sum of Net Block + Capital work-in-progress
201.	In "Schedule Part A-BS" in Investments Total Long-term investments should be equal to the sum of Government and other Securities - Quoted+ Government and other Securities – Unquoted
202.	In "Schedule Part A-BS" Short-term Investments should be equal to the sum of Equity Shares, including share application money +Preference Shares + Debenture
203.	In "Schedule Part A-BS" Total investments should be equal to the sum of Long-term investments + Short-term investments

204.	In "Schedule Part A-BS" in Current assets, loans and advances Total Inventories should be equal to the sum of Stores/consumables including packing material +Raw materials +Stock-in-process+ Finished Goods/Traded Goods
205.	In "Schedule Part A-BS" in Current assets, loans and advances Total Cash and Bank Balances should be equal to the sum of Cash-in-hand+ Balance with bank
206.	In "Schedule Part A-BS" in Current assets, loans and advances Total current assets should be equal to the sum of 3a(iE + aii + iiiC + aiv)
207.	In "Schedule Part A-BS" in Loans and advances Total should be equal to the sum of Advances recoverable in cash or in kind or for value to be received+ Deposits, loans and advances to corporates and others +Balance with Revenue Authorities
208.	In "Schedule Part A-BS" in Loans and advances Total of current assets, loans and advances should be equal to the sum of Total current assets + Total Loans and advances
209.	In "Schedule Part A-BS Total Current liabilities should be equal to the sum of Sundry Creditors +Liability for Leased Assets+ Interest Accrued on above+ Interest accrued but not due on loans
210.	In "Schedule Part A-BS" Total Provisions should be equal to the sum of Provision for Income Tax+ Provision for Leave encashment/Superannuation/Gratuity+ Other Provisions
211.	In "Schedule Part A-BS" Total Current liabilities and provisions should be equal the sum of Current liabilities and provisions
212.	In "Schedule Part A-BS" Net current assets should be equal to the sum of Total of current assets, loans and advances-Current liabilities and provisions
213.	In "Schedule Part A-BS" 4d Total should be equal to the sum of Miscellaneous expenditure not written off or adjusted +Deferred tax asset +Profit and loss account / Accumulated balance
214.	In "Schedule Part A-BS" Total, application of funds should be equal to the sum of (1e + 2c + 3e +4d)
215.	In "Schedule Manufacturing Account" Total Opening Inventory should be equal to the sum of Opening stock of raw-material +Opening stock of Work in progress
216.	In "Schedule Manufacturing Account" Total Direct expenses should be equal to the sum of Carriage inward+ Power and fuel +Other direct expenses
217.	In "Schedule Manufacturing Account" Total Factory Overheads should be equal to the sum of Indirect wages+ Factory rent and rates +Factory Insurance +Factory fuel and power+ Factory general expenses +Depreciation of factory machinery
218.	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account should be equal to the sum of (Aiii+B+C+D+Evii)
219.	In "Schedule Manufacturing Account" Total Closing Stock should be equal to the sum of Raw material+ Work-in-progress
220.	In "Schedule Manufacturing Account" Cost of Goods Produced – transferred to Trading Account should be equal to the sum of (1F - 2)
221.	In "Schedule Trading Account" Total of credits to Trading Account should be equal to the sum of Total Revenue from operations +Closing Stock of Finished Stocks
222.	In "Schedule Trading Account" Total of Direct Expenses should be equal to the sum of Carriage inward+ Power and fuel+ Other direct expenses
223.	In "Schedule A-P&L" in 15 of Total of credits to profit and loss account should be equal to the sum of Gross profit transferred from Trading Account+ Total of other income
224.	In "Schedule A-P&L" in 56 Profit after tax should be equal to the sum of Net Profit before taxes – Provision for current tax – Provision for Deferred Tax
225.	In "Schedule A-P&L" Amount available for appropriation should be equal to the sum of Profit after tax +Balance brought forward from previous year



226.	In "Schedule A-P&L" Balance carried to balance sheet in proprietor's account should be equal to the sum of Amount available for appropriation – Transferred to reserves and surplus
227.	In "Schedule A-P&L" Gross turnover/Gross receipts should be equal to the sum of 'Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date+ 'Any other mode
228.	In "Schedule A-P&L" Presumptive income under section 44AD should be equal to the sum of 6% of 61ia, or the amount claimed to have been earned, whichever is higher +8% of 61ib, or the amount claimed to have been earned, whichever is higher
229.	In "Schedule A-P&L" Total presumptive income from goods carriage u/s 44AE should be equal to [total of column (5) of table 63(i)]
230.	In "Schedule A-P&L" 64ii(a) Gross receipts should be equal to the sum of Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date+ Any other mode
231.	In "Schedule A-P&L" Total Profit should be equal to the sum of (64i + 64ii)
232.	In "Schedule A-P&L" Net Income From Speculative Activity should be equal to the sum of (Gross Profit-Expenditure, if any)
233.	In "Schedule Part A-OI" Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) should be equal to column 11a(iii) ICDS schedule
234.	In "Schedule Part A-OI" Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) should be equal to [column 11b(iii) of Schedule ICDS]
235.	In "Schedule Part A-OI" Amounts deemed to be profits and gains under section 33AB or 33ABA should be equal to the sum of 33AB+33ABA
236.	In "schedule Salary" Gross salary should be equal to the sum of Salary as per section 17(1)+Value of perquisites as per section 17(2)+(Profit in lieu of salary as per section 17(3))
237.	In "schedule Salary" Net salary should be equal to the sum of (Total gross salary from all employers)-(Less Allowances to the extent exempt u/s 10)
238.	In "schedule Salary" Deduction u/s 16 should be equal to the sum of Standard deduction u/s 16(ia)+Entertainment allowance u/s 16(ii)+Professional tax u/s 16(iii)
239.	In "Schedule HP" 1(d) total should be equal to the sum of amount of rent which cannot be realized+ Tax paid to local authorities
240.	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)
241.	In "Schedule HP" 1(i) total should be equal to the sum of (1g+ 1h)
242.	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)
243.	In "Schedule BP" A(4a) Profit or loss included in 1, should be equal to the value entered in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA
244.	In "Schedule BP" A(4b) of Profit from activities covered should be equal to the sum of amount entered under rule 7, 7A, 7B(1), 7B(1A) and 8
245.	In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s)+Share of income from AOP/ BOI+Total (ci + cii + ciii))
246.	In "Schedule BP" Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A should be equal to the field 16 of Part A-OI)
247.	In "Schedule BP" A(12iii) Total should be equal to the sum of 12i + 12ii

248.	In "Schedule BP" in A(33) Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to the sum of Column 3b + 4e of Part A- OI
249.	In "Schedule BP" A(35) Income should be equal to the sum of (13+26-34)
250.	In "Schedule BP" in A(38) should be equal to the value entered in (38a+ 38b + 38c + 38d + 38e + 38f)
251.	In "Schedule BP" in A(39) should be equal to the value entered in A((4b)-(38a+ 38b + 38c + 38d + 38e ))
252.	In "Schedule BP" Income from Specified Business should be equal to the sum of (47-48)
253.	In "Schedule BP" in E(ii) Business income remaining after set off should be equal to column (1)-(2)
254.	In "Schedule BP" in E(iii) Business income remaining after set off should be equal to column (1)-(2)
255.	In "Schedule DEP" 1d Total depreciation on plant and machinery should be equal to the value entered in (1a+1b+1c)
256.	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a+2b+2c)
257.	In "Schedule DCG" 1a Block entitled for depreciation @ 15 per cent should be equal to (Schedule DPM - 20i)
258.	In "Schedule DCG" 1b Block entitled for depreciation @ 30 per cent should be equal to Schedule DPM - 20ii
259.	In "Schedule DCG" in 1c Block entitled for depreciation @ 40 per cent should be equal to Schedule DPM - 20iii
260.	In "Schedule DCG" 1d Total should be equal to the sum of (1a +1b + 1c)
261.	In "Schedule DCG" 2a Block entitled for depreciation @ 5 per cent should be equal to Schedule DOA- 17ii
262.	In "Schedule DCG" 2b Block entitled for depreciation @ 10 per cent should be equal to Schedule DOA- 17iii
263.	In "Schedule DCG" 2c Block entitled for depreciation @ 40 per cent should be equal to Schedule DOA- 17iv
264.	In "Schedule DCG" 2d Total should be equal to the total value entered in ( 2a + 2b + 2c)
265.	In "Schedule DCG" Furniture and fittings should be equal to the Schedule DOA- 17v
266.	In "Schedule DCG" Intangible assets should be equal to Schedule DOA- 17vi
267.	In "Schedule DCG" Ships should be equal to Schedule DOA- 17vii
268.	In "Schedule DCG" Total should be equal to the sum of 1d+2d+3+4+5
269.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
270.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
271.	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
272.	In "Schedule CG" A2(c) should be equal to A(2a-2b)
273.	In "Schedule CG" A3b(iv) should be equal to the sum of A3b (i + ii + iii)
274.	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – biv)
275.	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)

276.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of $A5[(a)(ic)+(aii)]$
277.	In schedule CG, Sl. No. A5c Balance should be equal to $A5(aiii-biv)$
278.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of $A(5c+5d)$
279.	In schedule CG, Sl. No. A6c Balance should be equal to $A6(aiii-biv)$
280.	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of $(A8a + A8b + A8c)$
281.	In "Schedule CG" A10 STCG should be equal to the sum of $(A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 - A9a)$
282.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of $B1(bi+bii+biii)$
283.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to $B1(aiii-biv)$
284.	In Schedule CG Sl.no. B1e of LTCG should be the difference of $B(1c-1d)$
285.	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to $B(2a-2b)$
286.	In Schedule CG Sl.no. B2e of LTCG should be the difference of $B(2c-2d)$
287.	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of $B3(bi+bii+biii)$
288.	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to $B(3a-biv)$
289.	In Schedule CG Sl.no. B3e of LTCG should be the difference of $B(3c-3d)$
290.	In schedule CG, Sl. No. B4 biv Total should be equal to sum of $B4(bi+bii+biii)$
291.	In schedule CG, Sl. No. B4c Balance should be equal to $B(4a-biv)$
292.	In Schedule CG Sl.no. B4e of LTCG should be the difference of $B(4c-4d)$
293.	In Schedule CG Sl.no. B5f of LTCG should be equal to $B(5c-5e)$
294.	In Schedule CG Sl.no. B6c of LTCG should be equal to $B(6a-6b)$
295.	In schedule CG, Sl. No. B7 biv Total should be equal to sum of $B7(bi+bii+biii)$
296.	In schedule CG, Sl. No. B7c Balance should be equal to $B(7aiii-biv)$
297.	In Schedule CG Sl.no. B7e of LTCG should be the difference of $B(7c-7d)$
298.	In Schedule CG Sl.no. B8f of LTCG should be equal to $B(8c-8e)$
299.	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to $B(9a-9b)$ if 9a is positive and equal to 9a only if 9a is negative
300.	In Schedule CG Sl.no. B9f of LTCG should be equal to $B(9d-9e)$ if 9d is positive and equal to 9d only if 9d is negative
301.	In schedule CG, Sl. No. B10 biv Total should be equal to sum of $B10(bi+bii+biii)$
302.	In schedule CG, Sl. No. B10c Balance should be equal to $B(10aiii-biv)$
303.	In Schedule CG Sl.no. B10e of LTCG should be the difference of $B(10c-10d)$
304.	In Schedule CG, Sl. No. B12 should be equal to $B12a+B12b$
305.	In "Schedule CG" B14 Total should be equal to sum of $(B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)$



306.	In "Schedule CG"D(1j) Total should be equal to the sum of (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)
307.	In "Schedule CG" in Table E value at field 5ix should be equal to sum of 5(ii+iii+iv+vi+vii+viii)
308.	In "Schedule CG" in Table E value at field 6ix should be equal to sum of capital gain of (20%+DTAA rates)
309.	In "Schedule CG" in Table E value at field 7ix should be equal to sum of 7(vi+viii)
310.	In "Schedule CG" in Table E value at field 8ix should be equal to sum of 8(vi+vii)
311.	In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)
312.	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a+ 1b+ 1c+ 1d + 1e)
313.	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)
314.	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
315.	In "Schedule OS" "any other income" total should be equal to the sum of individual value entered
316.	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)
317.	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".
318.	In "Schedule OS" amount of "Any other income chargeable at special rate" should be equal to the sum of of individual values entered in amount col.
319.	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.
320.	In "Schedule OS" in 2( f) should be equal to the sum of amount entered in col 2 amount of income
321.	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
322.	In "Schedule OS" 3c should be equal to 3a (i) + 3a(ii)+3b
323.	In "Schedule OS" 8(e) Balance should be equal to the sum of (Receipts - Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59) in 8(e)
324.	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7+8e
325.	In "Schedule CYLA" 1 Total Loss remaining after set-off should be equal to the sum of (Loss to be setoff- Total loss set-off)
326.	In "Schedule BFLA" in 5(xvii) Current year's income remaining after set off Total should be equal to the sum of (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
327.	In "Schedule CFL" Total of earlier year losses (HP loss) should be equal to the sum of (ii+iii+iv+v+vi+vii+viii+ix))
328.	In "Schedule CFL" Loss from business other than loss from speculative business and specified business should be equal to the sum of (ii+iii+iv+v+vi+vii+viii+ix)
329.	In "Schedule CFL" Loss from speculative business should be equal to the sum of (vi+vii+viii+ix)

330.	In "Schedule CFL" Loss from Specified business should be equal to the sum of (i+ii+iii+iv+v+vi+vii+viii+ix)
331.	In "Schedule CFL" Total of earlier year losses of (Long-term Capital loss) should be equal to (2011-12 to 2018-19)
332.	In "Schedule CFL" Total of earlier year losses of (Loss from owning and maintaining race horses) should be equal to the sum (2015-16 to 2018-19)
333.	In "Schedule UD " total of column "Amount of brought forward unabsorbed depreciation" should be equal to value entered in individual column
334.	In "Schedule UD " total of col "Amount of depreciation set-off against the current year income " should be equal to sum of value entered in individual column
335.	In "Schedule UD " total of col "Amount of brought forward unabsorbed allowance" should be equal to sum of value entered in individual column
336.	In "Schedule UD" total of col "Balance Carried forward to the next year" should be equal to the sum of value entered in individual column
337.	In "Schedule UD" "Balance Carried forward to the next year (8)" should be equal to the sum of value entered in individual column
338.	In "Schedule ICDS" 11a(iii) Total effect of ICDS adjustments on profit should be equal to the value entered in (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)
339.	In "Schedule ICDS" in 11b(iii) Total effect of ICDS adjustments on profit should be equal to the value entered in (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)
340.	In "Schedule 10AA" Total deduction under section 10AA should be equal to the sum of value entered in col. Amount of deduction
341.	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d )
342.	In "Schedule 80-IB" Total deduction under section 80-IB should be equal to the value entered in (Total of a to l)
343.	In "Schedule 80-IC or IE" d(h) : Total of deduction for undertakings located in North-east should be equal to the sum of (Total of d(a) to d(g))
344.	In "Schedule 80-IC or IE" 5 Total deduction under section 80-IC or 80 IE should be equal to the sum of (a+b+c+dh))
345.	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 are filled in row.
346.	In Schedule 80G (B) Donations entitled for 50% "deduction with out qualifying limit" donation in cash or donation in other mode is to be entered mandatory if any details are filled in row.
347.	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 are filled in row.
348.	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.
349.	In Schedule 80G (E) Donations should be equal to (A+B+C+D)
350.	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"
351.	In Schedule 80G (B) "Donations E" Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
352.	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"
353.	In Schedule 80G (D) "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"

354.	In Schedule RA "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
355.	In "Schedule SI" the Total of col "Tax thereon" should be equal to sum of value entered in individual columns.
356.	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
357.	In "Schedule IF" the Total of col "Capital balance on 31st March in the firm" should be equal to sum of value entered in individual columns.
358.	In Schedule AMT, Sl.no. 1 should be equal to Sl.no 14 of Part BTI
359.	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.no.1 +2d
360.	In Schedule AMT, Sl.no. 4 tax payable under section 115JC should be equal to 18.5% / 9% of Sl.no.3 as the case may be, provided Sl.no 3 is greater than 20lacs and deductions in point 2 is claimed.
361.	In Schedule AMTC, Sl.no1 should be equal to Sl.no1d of Part BTTI
362.	In Schedule AMTC, Sl.no. 2 should be equal to Sl.no. 2i of Part BTTI
363.	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1
364.	In Schedule AMTC, Sl.no. 5 Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)] should be equal to Total of item no. 4c
365.	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.
366.	In Schedule EI Sl.no. 7 should be equal to sum of Sl.no 1+2+3(iv)+4+5+6
367.	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)
368.	In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns.
369.	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"
370.	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)+ b(v) i.e Salary + House Property + Business or profession+ Capital Gains + Other Sources.
371.	In schedule FSI total of column c "Tax paid outside India" should match with c(i) + c(ii) + c(iii) + c(iv) +c(v) i.e Salary + House Property +Business or profession+ Capital Gains + Other Sources.
372.	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) +d(v) i.e Salary + House Property + Business or profession + Capital Gains + Other Sources.
373.	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) + e(v) i.e Salary + House Property + Business or profession+ Capital Gains + Other Sources.
374.	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".
375.	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".
376.	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
377.	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.
378.	In schedule 5A total of column (ii) "Income received under the head" should match with (ii)1 + (ii)2 + (ii)3 + (ii)4 i.e. House Property + business or profession + Capital gains + Other sources.
379.	In schedule 5A total of column (iii) " Amount apportioned in the hands of the spouse" should match with (iii)1 + (iii)2 + (iii)3+ (iii)4 i.e. House Property + business or profession + Capital gains + Other sources.
380.	In schedule 5A total of column (iv) " Amount of TDS deducted on income at (ii)" should match with (iv)1 + (iv)2 + (iv)3 + (iv)4 i.e. House Property + business or profession + Capital gains + Other sources.
381.	In schedule 5A total of column (v) "TDS apportioned in the hands of spouse" should match with (v)1 + (v)2 + (v)3 + (v)4 i.e. House Property+ business or profession + Capital gains + Other sources.
382.	In "Schedule Part B-TI" in 3iv Income chargeable to tax at special rates should be equal to the value entered in (3e & 3f of Schedule BP)
383.	In "Schedule Part B-TI" in 3v Total should be equal to the value entered in (3i + 3ii + 3iii + 3iv)
384.	In "Schedule Part B-TI" in 4a(iii) Short-term chargeable at applicable rate should be equal to the (9iv of item E of schedule CG)
385.	In "Schedule Part B-TI" 4a(iv) Short-term chargeable at special rates in India as per DTAA should be equal to the 9v of item E of Schedule CG)
386.	In "Schedule Part B-TI" 4b(iii) Long-term chargeable at special rates in India as per DTAA should be equal to 9viii of item E of schedule CG)
387.	In "Schedule Part B-TI" '12( c)' Total income should be equal to the value entered in (12a + 12b)
388.	In "Schedule Part B-TI" Net agricultural income for rate purpose should be equal to the value entered in (3 of Schedule EI)
389.	In "Schedule Part B-TI" in '17 Aggregate income should be equal to the sum of 14-15+16
390.	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.
391.	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)
392.	In "Schedule Part B-TTI" Tax at special rates should be equal value entered in (total of col.(ii) of Schedule-SI)
393.	In "Schedule Part B-TTI" 2g(i) should be equal to 25% of 16(ii) of schedule SI i.e., 25% of tax on 115BBE Income
394.	In "Schedule Part B-TTI" 2g(iii) should be equal to 2g(i + ii)
395.	In "Schedule Part B-TTI" 3 Gross tax payable should be equal to the (higher of 1d and 2i)
396.	In "Schedule Part B-TTI" 5 Tax payable after credit u/s 115JD should be equal to the value entered in (3 - 4)
397.	In "Schedule Part B-TTI" 7 Net tax liability should be equal to sum of (5- 6d)

398.	In "Schedule Part B-TTI" 10(b) of TDS should be equal to the value entered in (total of column 5 of 18B ,column 16 of 17C1 and column 16 of 17C2(a) and column 10 of 17C2(b)
399.	In "Schedule Part B-TTI" in 10( c) of TCS should be equal to the value entered in (column 7 of 18D)
400.	In "Schedule IT" 18A (Details of payments of Advance Tax and Self-Assessment Tax) Total of Column 4 "Amount" Should be equal sum of amount entered in individual columns
401.	In "Schedule TDS" in 18B (Details of Tax Deducted at Source from SALARY) Total of Column 5 "Total tax deducted" Should be equal to sum of amount entered in individual columns.
402.	In "Schedule TDS" in 18c(i) ( Details of Tax Deducted at Source (TDS) on Income) Total of Column 9 "Claimed in own hands" Should be equal to sum of amount entered in individual columns.
403.	In "Schedule TDS" in 18c(ii) ( Details of Tax Deducted at Source (TDS) on Income) Total of Column 9 "Claimed in own hands" Should be equal to sum of amount entered in individual columns.
404.	In "Schedule TCS" 18D Total of 7 "Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year)" Should be equal to sum of amount entered in individual columns.
405.	In trading A/c field 11 "Cost of goods produced – Transferred from Manufacturing Account" should match with field 3 "Cost of Goods Produced – transferred to Trading Account (1F-2)" of Manufacturing A/c.
406.	In Profit & Loss A/c field 13 "Gross profit transferred from Trading Account" should match with field 12 "Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)" of Trading A/c.
407.	Business code u/s 44AD is to be selected for income declared u/s 44AD.
408.	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.
409.	Business code u/s 44AE is to be selected for income declared u/s 44AE.
410.	Income is to be declared u/s 44AD since business code u/s 44AD is selected
411.	Income is to be declared u/s 44ADA since business code u/s 44ADA is selected
412.	Income is to be declared u/s 44AE since business code u/s 44AE is selected
413.	"Name of the Business" is to be entered u/s 44AD since business code u/s 44AD is selected
414.	"Name of the Business" is to be entered u/s 44ADA since business code u/s 44ADA is selected
415.	"Name of the Business" is to be entered u/s 44AE since business code u/s 44AE is selected
416.	In schedule Profit & Loss Account field 61(ii)(a) cannot be greater than field 61(i)(a).
417.	In schedule Profit & Loss Account field 61(ii)(b) cannot be greater than field 61(i)(b) "Any other mode".
418.	Presumptive Business Income Under Section 44AD cannot be claimed by Non-Resident.
419.	In Profit & Loss A/c field 61(ii)(a) cannot be less than 6% of field 61(i)(a).
420.	In Profit & Loss A/c field 61(ii)(b) cannot be less than 8% of field 61(i)(b).
421.	In Profit & Loss A/c field 62(ii) cannot be less than 50% of field 62(i).



422.	The value at filed "63(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE in schedule Profit & Loss A/c should be filed.
423.	In "Schedule Profit & Loss A/c" field 63(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].
424.	In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" exceeds 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 3 "Tonnage Capacity of goods carriage(in MT)" * column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *1000.
425.	In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.
426.	In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
427.	If in "Schedule Profit & Loss A/c" field 65(i) "Turnover From Speculative Activity" is filled then field 65(ii) "Gross Profit" and filed 65(iii) "Expenditure, if any" is mandatory.
428.	In schedule BP field 38(a) "Chargeable income under Rule 7" cannot exceed the amount shown at field 4(b)(i) "Profit from activities covered under rule 7"
429.	In schedule BP field 38(b) "Deemed chargeable Income under Rule 7A" shall be minimum of 35 percent of amount shown at 4(b)(ii) "Profit from activities covered under rule 7A"
430.	In schedule BP field 38(c) "Deemed chargeable Income under Rule 7B(1)" shall be minimum of 25 percent of amount shown at 4(b)(iii) "Profit from activities covered under rule 7B(1)"
431.	In schedule BP field 38(d) "Deemed chargeable Income under Rule 7B(1A)" shall be minimum of 40 percent of amount shown at 4(b)(iv) "Profit from activities covered under rule 7B(1A)"
432.	In schedule BP field 38(e) "Deemed chargeable Income under Rule 8" shall be minimum of 40 percent of amount shown at 4(b)(v) "Profit from activities covered under rule 8"
433.	In schedule BP field 36(i) "Section 44AD (61(ii) of schedule P&L)" should match with field 61(ii) "Presumptive income under section 44AD(iia+iib)" of Schedule Profit & Loss A/c.
434.	In schedule BP field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.
435.	In schedule BP field 36(iii) "Section 44AE (63(ii) of schedule P&L)" should match with field 63(ii) "Total presumptive income from goods carriage u/s 44AE" of Schedule Profit & Loss A/c.
436.	In schedule BP field 4a(i) "44AD" should match with field 36(i) "Section 44AD (61(ii) of schedule P&L)" of schedule BP .
437.	In schedule BP field 4a(ii) "44ADA" should match with field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" of schedule BP .
438.	In schedule BP field 4a(iii) "44AE" should match with field 36(iii) "Section 44AE (63(ii) of schedule P&L)" of schedule BP .
439.	In schedule BP field 4a(iv) "44B" should match with field 36(iv) "Section 44B" of schedule BP .
440.	In schedule BP field 4a(v) "44BB" should match with field 36(v) "Section 44BB" of schedule BP .

441.	In schedule BP field 4a(vi) "44BBA" should match with field 36(vi) "Section 44BBA" of schedule BP .
442.	In schedule BP field 4a(vii) "44DA" should match with field 36(vii) "Section 44DA" of schedule BP .
443.	In schedule BP point 11 "Depreciation and amortization debited to profit and loss account" should match with field 52 "Depreciation and amortisation" of P&L A/c + field E(vi) "Depreciation of factory machinery" of Manufacturing A/c.
444.	In schedule BP field 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should match with field 6 "Total depreciation ( 1d+2d+3+4+5)" of schedule DEP.
445.	In schedule ICDS if sum of amount column for row (I+II+III+IV+V+VI+VII+VIII+IX+X) is positive then the sum should match with field 11a "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"
446.	In schedule ICDS if sum of amount column for row (I+II+III+IV+V+VI+VII+VIII+IX+X) is negative then the sum should match with field 11b "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)"
447.	In schedule BP field 25 "Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3a + 4d of schedule OI.
448.	In schedule BP field 29 "Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account" should match with item X(4) of Schedule ESR.
449.	In schedule BP field 30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year" should match with field 8 B "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year" of Schedule OI.
450.	In schedule BP field 44 "Net profit or loss from specified business as per profit or loss account" should match with field 2b "Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)" of schedule BP
451.	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.
452.	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.
453.	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]".
454.	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.
455.	If status is individual and residential status is non-resident then details related to "Jurisdiction(s) of residence" & "Taxpayer Identification Number(s)" is to be filled mandatorily.
456.	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.
457.	In "Schedule House Property" Tax paid to local authorities shall not be allowed for Type of House Property as "Self Occupied"
458.	"Accommodation" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
459.	"Cars / Other Automotive" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.

460.	"Sweeper, gardener, watchman or personal attendant" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
461.	"Gas, electricity, water" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
462.	"Interest free or concessional loans" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
463.	"Holiday expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
464.	"Free or concessional travel" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
465.	"Free meals" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
466.	"Free education" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
467.	"Gifts, vouchers, etc." drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
468.	"Credit card expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
469.	"Club expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
470.	"Club expenses" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
471.	"Transfer of assets to employee" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
472.	"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.
473.	"Stock options (non-qualified options)" drop-down should not be selected more than one time in schedule Salary under Nature of perquisites.
474.	"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.
475.	"Basic Salary" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
476.	"Dearness Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
477.	"Conveyance Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
478.	"House Rent Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
479.	"Leave Travel Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
480.	"Children Education Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
481.	"Other Allowance" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
482.	"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.
483.	"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.
484.	"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.
485.	"Annuity or pension" drop-down is selected more than one time in schedule Salary under Nature of salary.



486.	"Commutated Pension" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
487.	"Gratuity" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
488.	"Fees/ commission" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
489.	"Advance of salary" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
490.	"Leave Encashment" drop-down should not be selected more than one time in schedule Salary under Nature of salary.
491.	"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.
492.	"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.
493.	"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.
494.	In HP schedule if "Owner of the Property" is selected as "Others" then description is to be mandatorily filled.
495.	In HP schedule if type of House Property is selected as "Let Out" then "Name(s) of Tenant (if let out)" is mandatory.
496.	"Is the property co-owned?" is selected as Yes then field "Name of Co-owner(s)", PAN of Co-owner (s) and Percentage Share in Property is to filled mandatory.
497.	In schedule HP if the property co-owned is selected as "Yes" then "Assessee's percentage of share in the property" must be in between 0.01% to 99.99%.
498.	In schedule CG A1- 1a(iii) is more than "Zero" then table f of A1 is to be mandatorily filled.
499.	If in schedule CG B1- 1a(iii) is more than "Zero" then table f of B1 is to be mandatorily filled.
500.	In schedule CG if table f of A1 is filled then in column "percentage share" total of all Percentage share fields should be 100.
501.	In schedule CG if table f of B1 is filled then in column "percentage share" total of all Percentage share fields should be 100.
502.	"115A(1)(a)(i)- Dividends 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"..
503.	"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"..
504.	"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"
505.	"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"
506.	"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"
507.	"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"

508.	"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"
509.	"115A(1)(b)(A)- 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"
510.	"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"
511.	"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"
512.	"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"
513.	"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"
514.	"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"
515.	"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"
516.	"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"
517.	"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"
518.	"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"
519.	"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"
520.	"PTI-115A(1)(a)(i)- Dividends 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"
521.	"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"
522.	"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"
523.	"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"
524.	"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"

525.	"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"
526.	"PTI-115A(1) (a)(iii) -Income from units purchased in foreign currency in the case of Non Residents" 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"
527.	"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"
528.	"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"
529.	"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"
530.	"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"
531.	"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"
532.	"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"
533.	"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"
534.	"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"
535.	"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"
536.	"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"
537.	"PTI-115E(a) - Investment income of a Non resident Indian" 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"
538.	In schedule "Tax Details" in TDS2, TDS is claimed in column 9 then Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.
539.	In schedule "Tax Details" in TDS3, TDS is claimed in column 9 then Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.

540.	In "Schedule Part B TTI" point 10a "Advance Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 and 31/03/2019.
541.	In "Schedule Part B TTI" point 10d Self-Assessment Tax should be 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.
542.	In "schedule 80G" if donation in cash is entered more than Rs 2,000/- then amount entered in donation in cash will not be considered for calculation of Eligible amount of donation.
543.	In schedule CYLA 5(ii) should be equal to 1(ii) - 2(ii) - 4(ii) for "salaries"
544.	In schedule CYLA 5(iii) should be equal to 1(iii) - 3(iii) - 4(iii) for "House property"
545.	In schedule CYLA 5(iv) should be equal to 1(iv) - 2(iv) - 4(iv) for "Income from Business (excluding speculation profit and income from specified business) or profession"
546.	In schedule CYLA 5(v) should be equal to 1(v) - 2(v) - 4(v) for "Speculative Income"
547.	In schedule CYLA 5(vi) should be equal to 1(vi) - 2(vi) - 4(vi) for "Specified Business Income"
548.	In schedule CYLA 5(vii) should be equal to 1(vii) - 2(vii) - 3(vii) - 4(vii) for "Short-term capital gain taxable @ 15%"
549.	In schedule CYLA 5(viii) should be equal to 1(viii) - 2(viii) - 3(viii) - 4(viii) for "Short-term capital gain taxable @ 30%"
550.	In schedule CYLA 5(ix) should be equal to 1(ix) - 2(ix) - 3(ix) - 4(ix) for "Short-term capital gain taxable at applicable rates"
551.	In schedule CYLA 5(xi) should be equal to 1(xi) - 2(xi) - 3(xi) - 4(xi) for "Long term capital gain taxable @ 10%"
552.	In schedule CYLA 5(xii) should be equal to 1(xii) - 2(xii) - 3(xii) - 4(xii) for "Long term capital gain taxable @ 20%"
553.	In schedule CYLA 5(xiv) should be equal to 1(xiv) - 2(xiv) - 3(xiv) for "Net Income from Other sources chargeable at Normal Applicable rates"
554.	In schedule CYLA 5(xv) should be equal to 1(xv) - 2(xv) - 3(xv) - 4(xv) for "Profit from owning and maintaining race horses"
555.	In schedule CYLA 5(xvi) should be equal to 1(xvi) - 2(xvi) - 3(xvi) - 4(xvi) for "Income from other sources taxable at special rates in India as per DTAA"
556.	In schedule CFL 4(xiii) should be equal to 4(x) - 4(xi) + 4(xii) for "House property loss"
557.	In schedule CFL 5(xiii) should be equal to 5(x) - 5(xi) + 5(xii) for "Loss from business other than loss from speculative business and specified business"
558.	In schedule CFL 6(xiii) should be equal to 6(x) - 6(xi) + 6(xii) for "Loss from speculative Business"
559.	In schedule CFL 7(xiii) should be equal to 7(x) - 7(xi) + 7(xii) for "Loss from specified business"
560.	In schedule CFL 8(xiii) should be equal to 8(x) - 8(xi) + 8(xii) for "Short-term capital loss"
561.	In schedule CFL 9(xiii) should be equal to 9(x) - 9(xi) + 9(xii) for "Long-term Capital loss"
562.	In schedule CFL 10(xiii) should be equal to 10(x) - 10(xi) + 10(xii) for "Loss from owning and maintaining race horses"
563.	The total of all the quarter of Dividend Income u/s 115BBDA must be equal to [2d (115BBDA Dividend Income from domestic company exceeding 10Lakh) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS
564.	The total of all the quarter of Income from Lottery must be equal to 2a of Schedule OS - DTAA 115BB respectively.

565.	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" should match with field 5(vi) of schedule BFLA "Short-term capital gain taxable @ 15%"
566.	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" should match with field 5(vii) "Short-term capital gain taxable @ 30%"
567.	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" should match with field 5(viii) of schedule BFLA "Short-term capital gain taxable at applicable rates"
568.	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 5(ix) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA"
569.	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" should match with field 5(x) of schedule BFLA "Long-term capital gain taxable @ 10%"
570.	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" should match with field 5(xi) of schedule BFLA "Long term capital gain taxable @ 20%"
571.	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 5(xii) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA"
572.	Please enter "Assessee's percentage of share in the property" as 100% because the property is not co-owned.
573.	In schedule BFLA 1(i) "Salaries" should match with 5(ii) of schedule CYLA
574.	In schedule BFLA 1(ii) "House property" should match with 5(iii) of schedule CYLA
575.	In schedule BFLA 1(iii) "Business (excluding speculation income and income from specified business)" should match with 5(iv) of schedule CYLA
576.	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA
577.	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA
578.	In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA
579.	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA
580.	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA
581.	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA
582.	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA
583.	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA
584.	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA
585.	In schedule BFLA 1(xv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xvi) of schedule CYLA
586.	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 Utilised during the Current Assessment Year)
587.	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.



588.	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".
589.	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".
590.	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".
591.	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".
592.	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".
593.	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
594.	If in schedule salary in field 1a "Salary as per section 17(1)" dropdown "Others" is selected then description is mandatory.
595.	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.
596.	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.
597.	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.
598.	In schedule OS field 3a(ii) "Deduction u/s 57(iia) (in case of family pension only)" cannot be more than 1/3rd of "Family pension" at point 1e or Rs. 15,000 whichever is lower.

## 2.2 Category B:

**Table 3: Category B Rules**

Sl. No.	Scenarios
1.	Income from 'Profits and Gains from Business or Profession' is greater than 2.5 lakhs but "Balance sheet" is not filled.
2.	Liable to audit u/s 44AB but Form 3CA-3CD / Form 3CB-3CD is not filed.
3.	Audit report u/s 44DA is mentioned but Form 3CE is not filed.
4.	Capital Gain in case of Slump Sale is but Form 3CEA is not filed.
5.	Liable to audit u/s 92E but Form 3CEB is not filed.
6.	Liable to pay AMT u/s 115JC but Form 29C is not filed.
7.	Income under section 44AD/44ADA/44AE is greater than "Zero" then filling of particulars for "No accounts case" (S.No 6) is mandatory
8.	Total Value of "Total Revenue from operations" and "Gross receipts" in P& L should be greater than or Equal to income u/s 44ADA in Schedule BP
9.	Total value of "Total Revenue from operations" and "Gross receipts" in P& L should be greater than or Equal to sum of income u/s 44AD Schedule BP

## 2.3 Category C:

**Table 4: Category C Rules**

Sl. No.	Scenarios
1	"Short Term Capital Loss at Schedule CFL" is not equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.
2	"Long Term Capital Loss at Schedule CFL" is not equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
3	"Business & Profession Loss at Schedule CFL" is not equal to the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA".
4	"Speculative Business Loss at Schedule CFL" is not equal to the amount at "Income/Loss from Speculative Business at Schedule BP".
5	"Specified Business Loss at Schedule CFL" is not equal to the amount at "Income/Loss from Specified Business at Schedule BP".
6	"Other sources loss at Schedule CFL" is not equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".

## 2.4 Category D:

**Table 5: Category D Rules**

Sl. No.	Scenarios
1	Deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB is claimed but Form 10CCB is not filed.
2	Deduction u/s 80-IA(11B) is claimed but Form 10CCBC is not filed.
3	Deduction u/s 80-IB(11C) is claimed but Form 10CCBD is not filed.
4	Deduction u/s 80JJAA is claimed but Form 10DA is not filed.
5	Deduction u/s 10A/10AA is claimed but Form 56F is not filed.
6	If the "Total sales, Turnover or Gross Receipts" is more than Rs.50 Crore, then details regarding "Prescribed Payment Modes under section 269SU" shall be provided in e-Filing Portal under "Compliance Module".

## 3. Change in Validation Rules:

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

**Table 6: 28 May, 2019 change**

Category	Scenarios	Change
B	Total value of "Total Revenue from operations" and "Gross receipts" in P& L should be greater than or Equal to sum of income u/s 44AD and 44AE in Schedule BP	Removed
A	In Schedule BP, Sl. no 11 Depreciation and amortization debited to profit and loss account is inconsistent with the amount of depreciation shown in Schedule P and L',	Removed

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

**Table 7: 04 June, 2019 change**

Category	Scenarios	Change
B	Income under section 44AD/44ADA/44AE is greater than "Zero" then filling of particulars for "No accounts case" (S.No 6) is mandatory	Modification
B	Income under section 44AD/44AE is greater than "Zero" then particulars for "No accounts case" ( S.No 64(i) ) is mandatory	Modification
B	Income under section 44ADA is greater than "Zero" then particulars for "No accounts case" ( S.No 64 (ii) ) is mandatory	Modification

**3.3 Change as on 10 June, 2019:****Table 8: 10 June, 2019 change**

Category	Scenarios	Change
B	Income under section 44AD/44AE is greater than "Zero" then particulars for "No accounts case" ( S.No 64(i) ) is mandatory	Removed
B	Income under section 44ADA is greater than "Zero" then particulars for "No accounts case" ( S.No 64 (ii) ) is mandatory	Removed

**3.4 Change as on 26 June, 2019:****Table 9: 26 June, 2019 change**

Category	Scenarios	Change
B	Total value of "Total Revenue from operations" and "Gross receipts" in P& L should be greater than or Equal to sum of income u/s 44AD Schedule BP	New Rule

**3.5 Change as on 12 July, 2019:****Table 10: 12 July, 2019 change**

Category	Scenarios	Change
A	Deduction u/s 80D- Health insurance premium for Self and family (Including senior citizen) cannot exceed Rs 50000/-	Modification

**3.6 Change as on 12 September, 2019:****Table 11: 12 September, 2019 change**

Category	Scenarios	Change
A	Whether you were Director in a company at any time during the previous year? Flag is Y than the details should be filled.	New Rule
A	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y than the details should be filled.	New Rule
A	In "Schedule Part A-BS" in Proprietor's fund Total of Reserves and Surplus should be equal to the sum of Revaluation Reserve + Capital Reserve +Statutory Reserve+ Any other Reserve	New Rule
A	In "Schedule Part A-BS" Total proprietor's fund should be equal to the sum of Proprietor's capital+ Total Reserves and Surplus	New Rule
A	In "Schedule Part A-BS" Total Rupee Loans should be equal to the sum of amount of From Banks +From others	New Rule
A	In "Schedule Part A-BS" Total Secured loans should be equal to the sum of Foreign Currency Loans+ Total Rupee Loans	New Rule
A	In "Schedule Part A-BS" Total Unsecured loans should be equal to the sum of From Banks+ From others	New Rule
A	In "Schedule Part A-BS" Total Loan Funds should be equal to the sum of total Secured loans + total unsecured loans	New Rule
A	In "Schedule Part A-BS" Sources of funds should be equal to the sum of Total proprietor's fund + Total Loan Funds+ Deferred tax liability	New Rule
A	In "Schedule Part A-BS" in Fixed assets Net Block should be equal to the sum of Gross: Block –Depreciation	New Rule



A	In "Schedule Part A-BS" in Fixed assets, Total should be equal to the sum of Net Block + Capital work-in-progress	New Rule
A	In "Schedule Part A-BS" in Investments Total Long-term investments should be equal to the sum of Government and other Securities - Quoted+ Government and other Securities - Unquoted	New Rule
A	In "Schedule Part A-BS" Short-term Investments should be equal to the sum of Equity Shares, including share application money +Preference Shares + Debenture	New Rule
A	In "Schedule Part A-BS" Total investments should be equal to the sum of Long-term investments + Short-term investments	New Rule
A	In "Schedule Part A-BS" in Current assets, loans and advances Total Inventories should be equal to the sum of Stores/consumables including packing material +Raw materials +Stock-in-process+ Finished Goods/Traded Goods	New Rule
A	In "Schedule Part A-BS" in Current assets, loans and advances Total Cash and Bank Balances should be equal to the sum of Cash-in-hand+ Balance with bank	New Rule
A	In "Schedule Part A-BS" in Current assets, loans and advances Total current assets should be equal to the sum of 3a(iE + aii + iiiC + aiv)	New Rule
A	In "Schedule Part A-BS" in Loans and advances Total should be equal to the sum of Advances recoverable in cash or in kind or for value to be received+ Deposits, loans and advances to corporates and others +Balance with Revenue Authorities	New Rule
A	In "Schedule Part A-BS" in Loans and advances Total of current assets, loans and advances should be equal to the sum of Total current assets + Total Loans and advances	New Rule
A	In "Schedule Part A-BS Total Current liabilities should be equal to the sum of Sundry Creditors +Liability for Leased Assets+ Interest Accrued on above+ Interest accrued but not due on loans	New Rule
A	In "Schedule Part A-BS" Total Provisions should be equal to the sum of Provision for Income Tax+ Provision for Leave encashment/Superannuation/Gratuity+ Other Provisions	New Rule
A	In "Schedule Part A-BS" Total Current liabilities and provisions should be equal the sum of Current liabilities and provisions	New Rule
A	In "Schedule Part A-BS" Net current assets should be equal to the sum of Total of current assets, loans and advances- Current liabilities and provisions	New Rule
A	In "Schedule Part A-BS" 4d Total should be equal to the sum of Miscellaneous expenditure not written off or adjusted +Deferred tax asset +Profit and loss account / Accumulated balance	New Rule
A	In "Schedule Part A-BS" Total, application of funds should be equal to the sum of (1e + 2c + 3e +4d)	New Rule
A	In "Schedule Manufacturing Account" Total Opening Inventory should be equal to the sum of Opening stock of raw-material +Opening stock of Work in progress	New Rule
A	In "Schedule Manufacturing Account" Total Direct expenses should be equal to the sum of Carriage inward+ Power and fuel +Other direct expenses	New Rule

A	In "Schedule Manufacturing Account" Total Factory Overheads should be equal to the sum of Indirect wages+ Factory rent and rates +Factory Insurance +Factory fuel and power+ Factory general expenses +Depreciation of factory machinery	New Rule
A	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account should be equal to the sum of (Aiii+B+C+D+Evii)	New Rule
A	In "Schedule Manufacturing Account" Total Closing Stock should be equal to the sum of Raw material+ Work-in-progress	New Rule
A	In "Schedule Manufacturing Account" Cost of Goods Produced – transferred to Trading Account should be equal to the sum of (1F - 2)	New Rule
A	In "Schedule Trading Account" Total of credits to Trading Account should be equal to the sum of Total Revenue from operations +Closing Stock of Finished Stocks	New Rule
A	In "Schedule Trading Account" Total of Direct Expenses should be equal to the sum of Carriage inward+ Power and fuel+ Other direct expenses	New Rule
A	In "Schedule A-P&L" in 15 of Total of credits to profit and loss account should be equal to the sum of Gross profit transferred from Trading Account+ Total of other income	New Rule
A	In "Schedule A-P&L" in 56 Profit after tax should be equal to the sum of Net Profit before taxes – Provision for current tax – Provision for Deferred Tax	New Rule
A	In "Schedule A-P&L" Amount available for appropriation should be equal to the sum of Profit after tax +Balance brought forward from previous year	New Rule
A	In "Schedule A-P&L" Balance carried to balance sheet in proprietor's account should be equal to the sum of Amount available for appropriation – Transferred to reserves and surplus	New Rule
A	In "Schedule A-P&L" Gross turnover/Gross receipts should be equal to the sum of 'Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date+ 'Any other mode	New Rule
A	In "Schedule A-P&L" Presumptive income under section 44AD should be equal to the sum of 6% of 61ia, or the amount claimed to have been earned, whichever is higher +8% of 61ib, or the amount claimed to have been earned, whichever is higher	New Rule
A	In "Schedule A-P&L" Total presumptive income from goods carriage u/s 44AE should be equal to [total of column (5) of table 63(i)]	New Rule
A	In "Schedule A-P&L" 64ii(a) Gross receipts should be equal to the sum of Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date+ Any other mode	New Rule
A	In "Schedule A-P&L" Total Profit should be equal to the sum of (64i + 64ii)	New Rule
A	In "Schedule A-P&L" Net Income From Speculative Activity should be equal to the sum of (Gross Profit-Expenditure, if any)	New Rule
A	In "Schedule Part A-OI" Increase in the profit or decrease in loss because of deviation, if any, as per Income	New Rule

	Computation Disclosure Standards notified under section 145(2) should be equal to column 11a(iii) ICDS schedule	
A	In "Schedule Part A-OI" Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) should be equal to [column 11b(iii) of Schedule ICDS]	New Rule
A	In "Schedule Part A-OI" Amounts deemed to be profits and gains under section 33AB or 33ABA should be equal to the sum of 33AB+33ABA	New Rule
A	In "schedule Salary" Gross salary should be equal to the sum of Salary as per section 17(1)+Value of perquisites as per section 17(2)+(Profit in lieu of salary as per section 17(3))	New Rule
A	In "schedule Salary" Net salary should be equal to the sum of (Total gross salary from all employers)-(Less Allowances to the extent exempt u/s 10)	New Rule
A	In "schedule Salary" Deduction u/s 16 should be equal to the sum of Standard deduction u/s 16(ia)+Entertainment allowance u/s 16(ii)+Professional tax u/s 16(iii)	New Rule
A	In "Schedule HP" 1(d) total should be equal to the sum of amount of rent which cannot be realized+ Tax paid to local authorities	New Rule
A	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)	New Rule
A	In "Schedule HP" 1(i) total should be equal to the sum of (1g+ 1h)	New Rule
A	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)	New Rule
A	In "Schedule BP" A(4a) Profit or loss included in 1, should be equal to the value entered in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA	New Rule
A	In "Schedule BP" A(4b) of Profit from activities covered should be equal to the sum of amount entered under rule 7, 7A, 7B(1), 7B(1A) and 8	New Rule
A	In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s)+Share of income from AOP/ BOI+Total (ci + cii + ciii))	New Rule
A	In "Schedule BP" Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A should be equal to the field 16 of Part A-OI)	New Rule
A	In "Schedule BP" A(12iii) Total should be equal to the sum of 12i + 12ii	New Rule
A	In "Schedule BP" in A(33) Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to the sum of Column 3b + 4e of Part A- OI	New Rule
A	In "Schedule BP" A(35) Income should be equal to the sum of (13+26-34)	New Rule
A	In "Schedule BP" in A(38) should be equal to the value entered in (38a+ 38b + 38c + 38d + 38e + 38f)	New Rule
A	In "Schedule BP" in A(39) should be equal to the value entered in A((4b)-(38a+ 38b + 38c + 38d + 38e ))	New Rule
A	In "Schedule BP" Income from Specified Business should be equal to the sum of (47-48)	New Rule
A	In "Schedule BP" in E(ii) Business income remaining after set off should be equal to column (1)-(2)	New Rule

A	In "Schedule BP" in E(iii) Business income remaining after set off should be equal to column (1)-(2)	New Rule
A	In "Schedule DPM" sl.no.21 Written down value on the last day of previous year should be equal to the sum of (6+ 9 - 15)	New Rule
A	In "Schedule DEP" 1d Total depreciation on plant and machinery should be equal to the value entered in (1a+1b+1c)	New Rule
A	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a+2b+2c)	New Rule
A	In "Schedule DCG" 1a Block entitled for depreciation @ 15 per cent should be equal to (Schedule DPM - 20i)	New Rule
A	In "Schedule DCG" 1b Block entitled for depreciation @ 30 per cent should be equal to Schedule DPM - 20ii	New Rule
A	In "Schedule DCG" in 1c Block entitled for depreciation @ 40 per cent should be equal to Schedule DPM - 20iii	New Rule
A	In "Schedule DCG" 1d Total should be equal to the sum of (1a +1b + 1c)	New Rule
A	In "Schedule DCG" 2a Block entitled for depreciation @ 5 per cent should be equal to Schedule DOA- 17ii	New Rule
A	In "Schedule DCG" 2b Block entitled for depreciation @ 10 per cent should be equal to Schedule DOA- 17iii	New Rule
A	In "Schedule DCG" 2c Block entitled for depreciation @ 40 per cent should be equal to Schedule DOA- 17iv	New Rule
A	In "Schedule DCG" 2d Total should be equal to the total value entered in ( 2a + 2b + 2c)	New Rule
A	In "Schedule DCG" Furniture and fittings should be equal to the Schedule DOA- 17v	New Rule
A	In "Schedule DCG" Intangible assets should be equal to Schedule DOA- 17vi	New Rule
A	In "Schedule DCG" Ships should be equal to Schedule DOA- 17vii	New Rule
A	In "Schedule DCG" Total should be equal to the sum of 1d+2d+3+4+5	New Rule
A	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)	New Rule
A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	New Rule
A	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)	New Rule
A	In "Schedule CG" A2(c) should be equal to A(2a-2b)	New Rule
A	In "Schedule CG" A3b(iv) should be equal to the sum of A3b (i + ii + iii)	New Rule
A	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – biv)	New Rule
A	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)	New Rule
A	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]	New Rule
A	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	New Rule
A	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)	New Rule
A	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)	New Rule

A	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)	New Rule
A	In "Schedule CG" A10 STCG should be equal to the sum of (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 - A9a)	New Rule
A	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+bihi)	New Rule
A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)	New Rule
A	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d)	New Rule
A	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-2b)	New Rule
A	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)	New Rule
A	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+bihi)	New Rule
A	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)	New Rule
A	In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d)	New Rule
A	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+bihi)	New Rule
A	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)	New Rule
A	In Schedule CG Sl.no. B4e of LTCG should be the difference of B(4c-4d)	New Rule
A	In Schedule CG Sl.no. B5f of LTCG should be equal to B(5c-5e)	New Rule
A	In Schedule CG Sl.no. B6c of LTCG should be equal to B(6a-6b)	New Rule
A	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+bihi)	New Rule
A	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)	New Rule
A	In Schedule CG Sl.no. B7e of LTCG should be the difference of B(7c-7d)	New Rule
A	In Schedule CG Sl.no. B8f of LTCG should be equal to B(8c-8e)	New Rule
A	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B(9a-9b) if 9a is positive and equal to 9a only if 9a is negative	New Rule
A	In Schedule CG Sl.no. B9f of LTCG should be equal to B(9d-9e) if 9d is positive and equal to 9d only if 9d is negative	New Rule
A	In schedule CG, Sl. No. B10 biv Total should be equal to sum of B10(bi+bii+bihi)	New Rule
A	In schedule CG, Sl. No. B10c Balance should be equal to B(10aiii-biv)	New Rule
A	In Schedule CG Sl.no. B10e of LTCG should be the difference of B(10c-10d)	New Rule
A	In Schedule CG, Sl. No. B12 should be equal to B12a+B12b	New Rule
A	In "Schedule CG" B14 Total should be equal to sum of (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)	New Rule
A	In "Schedule CG" D(1j) Total should be equal to the sum of (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)	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 6ix should be equal to sum of capital gain of (20%+DTAA rates)	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" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a+ 1b+ 1c+ 1d + 1e)	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" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	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 "Any other income chargeable at special rate" should be equal to the sum of of individual values entered in amount col.	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" 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 OS" 3c should be equal to 3a (i) + 3a(ii)+3b	New Rule
A	In "Schedule OS" 8(e) Balance should be equal to the sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59) in 8(e)	New Rule
A	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7+8e	New Rule
A	In "Schedule CYLA" 1 Total Loss remaining after set-off should be equal to the sum of (Loss to be setoff- Total loss set-off)	New Rule
A	In "Schedule BFLA" in 5(xvii) Current year's income remaining after set off Total should be equal to the sum of	New Rule



	(5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii+ 5xiv + 5xv)	
A	In "Schedule CFL" Total of earlier year losses (HP loss) should be equal to the sum of (ii+iii+iv+v+vi+vii+viii+ix))	New Rule
A	In "Schedule CFL" Loss from business other than loss from speculative business and specified business should be equal to the sum of (ii+iii+iv+v+vi+vii+viii+ix)	New Rule
A	In "Schedule CFL" Loss from speculative business should be equal to the sum of (vi+vii+viii+ix)	New Rule
A	In "Schedule CFL" Loss from Specified business should be equal to the sum of (i+ii+iii+iv+v+vi+vii+viii+ix)	New Rule
A	In "Schedule CFL" Total of earlier year losses of (Long-term Capital loss) should be equal to (2011-12 to 2018-19)	New Rule
A	In "Schedule CFL" Total of earlier year losses of (Loss from owning and maintaining race horses) should be equal to the sum (2015-16 to 2018-19)	New Rule
A	In "Schedule UD " total of column "Amount of brought forward unabsorbed depreciation" should be equal to value entered in individual column	New Rule
A	In "Schedule UD " total of col "Amount of depreciation set-off against the current year income " should be equal to sum of value entered in individual column	New Rule
A	In "Schedule UD " total of col "Amount of brought forward unabsorbed allowance" should be equal to sum of value entered in individual column	New Rule
A	In "Schedule UD" total of col "Balance Carried forward to the next year' should be equal to the sum of value entered in individual column	New Rule
A	In "Schedule UD" "Balance Carried forward to the next year (8)" should be equal to the sum of value entered in individual column	New Rule
A	In "Schedule ICDS" 11a(iii) Total effect of ICDS adjustments on profit should be equal to the value entered in(I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)	New Rule
A	In "Schedule ICDS" in 11b(iii) Total effect of ICDS adjustments on profit should be equal to the value entered in (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)	New Rule
A	In "Schedule 10AA" Total deduction under section 10AA should be equal to the sum of value entered in col. Amount of deduction	New Rule
A	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d )	New Rule
A	In "Schedule 80-IB" Total deduction under section 80-IB should be equal to the value entered in (Total of a to l)	New Rule
A	In "Schedule 80-IC or IE" d(h) : Total of deduction for undertakings located in North-east should be equal to the sum of (Total of d(a) to d(g))	New Rule
A	In "Schedule 80-IC or IE" 5 Total deduction under section 80-IC or 80 IE should be equal to the sum of (a+b+c+dh))	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 are filled in row.	New Rule
A	In Schedule 80G (B) Donations entitled for 50% "deduction with out qualifying limit" donation in cash or donation in	New Rule

	other mode is to be entered mandatory if any details are filled in row.	
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 are filled in row.	New Rule
A	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.	New Rule
A	In Schedule 80G (E) Donations should be equal to (A+B+C+D)	New Rule
A	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"	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 (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 80G (D) "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 RA "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	New Rule
A	In "Schedule SI" the Total of col "Tax thereon" should be equal to sum of value entered in individual columns.	New Rule
A	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns.	New Rule
A	In "Schedule IF" the Total of col "Capital balance on 31st March in the firm" should be equal to sum of value entered in individual columns.	New Rule
A	In Schedule AMT, Sl.no. 1 should be equal to Sl.no 14 of Part BTI	New Rule
A	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.no.1 +2d	New Rule
A	In Schedule AMT, Sl.no. 4 tax payable under section 115JC should be equal to 18.5% / 9% of Sl.no.3 as the case may be, provided Sl.no 3 is greater than 20lacs and deductions in point 2 is claimed.	New Rule
A	In Schedule AMTC, Sl.no1 should be equal to Sl.no1d of Part BTTI	New Rule
A	In Schedule AMTC, Sl.no. 2 should be equal to Sl.no. 2i of Part BTTI	New Rule
A	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1	New Rule
A	In Schedule AMTC, Sl.no. 5 Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)] should be equal to Total of item no. 4c	New Rule
A	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.	New Rule
A	In Schedule EI Sl.no. 7 should be equal to sum of Sl.no 1+2+3(iv)+4+5+6	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" 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 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)+ b(v) i.e Salary + House Property + Business or profession+ 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) +c(v) i.e Salary + House Property +Business or profession+ 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) +d(v) i.e Salary + House Property + Business or profession + 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) + e(v) i.e Salary + House Property + Business or profession+ Capital Gains + Other Sources.	New Rule
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 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 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 (ii) "Income received under the head" should match with (ii)1 + (ii)2 + (ii)3 + (ii)4 i.e. House Property + business or profession + 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+ (iii)4 i.e. House Property + business or profession + Capital gains + Other sources.	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 + (iv)4 i.e. House Property + business or profession + 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 + (v)4 i.e. House Property+ business or profession + Capital gains + Other sources.	New Rule
A	In "Schedule Part B-TI" in 3iv Income chargeable to tax at special rates should be equal to the value entered in (3e & 3f of Schedule BP)	New Rule
A	In "Schedule Part B-TI" in 3v Total should be equal to the value entered in (3i + 3ii + 3iii + 3iv)	New Rule
A	In "Schedule Part B-TI" in 4a(iii) Short-term chargeable at applicable rate should be equal to the (9iv of item E of schedule CG)	New Rule
A	In "Schedule Part B-TI" 4a(iv) Short-term chargeable at special rates in India as per DTAA should be equal to the 9v of item E of Schedule CG)	New Rule
A	In "Schedule Part B-TI" 4b(iii) Long-term chargeable at special rates in India as per DTAA should be equal to 9viii of item E of schedule CG)	New Rule
A	In "Schedule Part B-TI" '12( c)' Total income should be equal to the value entered in (12a + 12b)	New Rule
A	In "Schedule Part B-TI" Net agricultural 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 '17 Aggregate income should be equal to the sum of 14-15+16	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" 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" 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" 2g(i) should be equal to 25% of 16(ii) of schedule SI i.e., 25% of tax on 115BBE Income	New Rule
A	In "Schedule Part B-TTI" 2g(iii) should be equal to 2g(i + ii)	New Rule
A	In "Schedule Part B-TTI" 3 Gross tax payable should be equal to the (higher of 1d and 2i)	New Rule
A	In "Schedule Part B-TTI" 5 Tax payable after credit u/s 115JD should be equal to the value entered in (3 - 4)	New Rule
A	In "Schedule Part B-TTI" 7 Net tax liability should be equal to sum of (5- 6d)	New Rule
A	In "Schedule Part B-TTI" 10(b) of TDS should be equal to the value entered in (total of column 5 of 18B ,column 16 of 17C1 and column 16 of 17C2(a) and column 10 of 17C2(b)	New Rule
A	In "Schedule Part B-TTI" in 10( c) of TCS should be equal to the value entered in (column 7 of 18D)	New Rule
A	In "Schedule IT" 18A (Details of payments of Advance Tax and Self-Assessment Tax) Total of Column 4 "Amount" Should be equal sum of amount entered in individual columns	New Rule

A	In "Schedule TDS" in 18B (Details of Tax Deducted at Source from SALARY) Total of Column 5 "Total tax deducted" Should be equal to sum of amount entered in individual columns.	New Rule
A	In "Schedule TDS" in 18c(i) ( Details of Tax Deducted at Source (TDS) on Income) Total of Column 9 "Claimed in own hands" Should be equal to sum of amount entered in individual columns.	New Rule
A	In "Schedule TDS" in 18c(ii) ( Details of Tax Deducted at Source (TDS) on Income) Total of Column 9 "Claimed in own hands" Should be equal to sum of amount entered in individual columns.	New Rule
A	In "Schedule TCS" 18D Total of 7 "Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year)" Should be equal to sum of amount entered in individual columns.	New Rule
A	In trading A/c field 11 "Cost of goods produced – Transferred from Manufacturing Account" should match with field 3 "Cost of Goods Produced – transferred to Trading Account (1F-2)" of Manufacturing A/c.	New Rule
A	In Profit & Loss A/c field 13 "Gross profit transferred from Trading Account" should match with field 12 "Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)" of Trading A/c.	New Rule
A	Business code u/s 44AD is to be selected for income declared u/s 44AD.	New Rule
A	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.	New Rule
A	Business code u/s 44AE is to be selected for income declared u/s 44AE.	New Rule
A	Income is to be declared u/s 44AD since business code u/s 44AD is selected	New Rule
A	Income is to be declared u/s 44ADA since business code u/s 44ADA is selected	New Rule
A	Income is to be declared u/s 44AE since business code u/s 44AE is selected	New Rule
A	"Name of the Business" is to be entered u/s 44AD since business code u/s 44AD is selected	New Rule
A	"Name of the Business" is to be entered u/s 44ADA since business code u/s 44ADA is selected	New Rule
A	"Name of the Business" is to be entered u/s 44AE since business code u/s 44AE is selected	New Rule
A	In schedule Profit & Loss Account field 61(ii)(a) cannot be greater than field 61(i)(a).	New Rule
A	In schedule Profit & Loss Account field 61(ii)(b) cannot be greater than field 61(i)(b) "Any other mode".	New Rule
A	Presumptive Business Income Under Section 44AD cannot be claimed by Non-Resident.	New Rule
A	In Profit & Loss A/c field 61(ii)(a) cannot be less than 6% of field 61(i)(a).	New Rule
A	In Profit & Loss A/c field 61(ii)(b) cannot be less than 8% of field 61(i)(b).	New Rule
A	In Profit & Loss A/c field 62(ii) cannot be less than 50% of field 62(i).	New Rule
A	The value at filed "63(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE in schedule Profit & Loss A/c should be filed.	New Rule

A	In "Schedule Profit & Loss A/c" field 63(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].	New Rule
A	In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" exceeds 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 3 "Tonnage Capacity of goods carriage(in MT)" * column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *1000.	New Rule
A	In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.	New Rule
A	In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.	New Rule
A	If in "Schedule Profit & Loss A/c" field 65(i) "Turnover From Speculative Activity" is filled then field 65(ii) "Gross Profit" and field 65(iii) "Expenditure, if any" is mandatory.	New Rule
A	In schedule BP field 38(a) "Chargeable income under Rule 7" cannot exceed the amount shown at field 4(b)(i) "Profit from activities covered under rule 7"	New Rule
A	In schedule BP field 38(b) "Deemed chargeable Income under Rule 7A" shall be minimum of 35 percent of amount shown at 4(b)(ii) "Profit from activities covered under rule 7A"	New Rule
A	In schedule BP field 38(c) "Deemed chargeable Income under Rule 7B(1)" shall be minimum of 25 percent of amount shown at 4(b)(iii) "Profit from activities covered under rule 7B(1)"	New Rule
A	In schedule BP field 38(d) "Deemed chargeable Income under Rule 7B(1A)" shall be minimum of 40 percent of amount shown at 4(b)(iv) "Profit from activities covered under rule 7B(1A)"	New Rule
A	In schedule BP field 38(e) "Deemed chargeable Income under Rule 8" shall be minimum of 40 percent of amount shown at 4(b)(v) "Profit from activities covered under rule 8"	New Rule
A	In schedule BP field 36(i) "Section 44AD (61(ii) of schedule P&L)" should match with field 61(ii) "Presumptive income under section 44AD(iia+iib)" of Schedule Profit & Loss A/c.	New Rule
A	In schedule BP field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.	New Rule
A	In schedule BP field 36(iii) "Section 44AE (63(ii) of schedule P&L)" should match with field 63(ii) "Total presumptive income from goods carriage u/s 44AE" of Schedule Profit & Loss A/c.	New Rule
A	In schedule BP field 4a(i) "44AD" should match with field 36(i) "Section 44AD (61(ii) of schedule P&L)" of schedule BP .	New Rule

A	In schedule BP field 4a(ii) "44ADA" should match with field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" of schedule BP .	New Rule
A	In schedule BP field 4a(iii) "44AE" should match with field 36(iii) "Section 44AE (63(ii) of schedule P&L)" of schedule BP .	New Rule
A	In schedule BP field 4a(iv) "44B" should match with field 36(iv) "Section 44B" of schedule BP .	New Rule
A	In schedule BP field 4a(v) "44BB" should match with field 36(v) "Section 44BB" of schedule BP .	New Rule
A	In schedule BP field 4a(vi) "44BBA" should match with field 36(vi) "Section 44BBA" of schedule BP .	New Rule
A	In schedule BP field 4a(vii) "44DA" should match with field 36(vii) "Section 44DA" of schedule BP .	New Rule
A	In schedule BP point 11 "Depreciation and amortization debited to profit and loss account" should match with field 52 "Depreciation and amortisation" of P&L A/c + field E(vi) "Depreciation of factory machinery" of Manufacturing A/c.	New Rule
A	In schedule BP field 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should match with field 6 "Total depreciation ( 1d+2d+3+4+5)" of schedule DEP.	New Rule
A	In schedule ICDS if sum of amount column for row (I+II+III+IV+V+VI+VII+VIII+IX+X) is positive then the sum should match with field 11a "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"	New Rule
A	In schedule ICDS if sum of amount column for row (I+II+III+IV+V+VI+VII+VIII+IX+X) is negative then the sum should match with field 11b "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)"	New Rule
A	In schedule BP field 25 "Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3a + 4d of schedule OI.	New Rule
A	In schedule BP field 29 "Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account" should match with item X(4) of Schedule ESR.	New Rule
A	In schedule BP field 30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year" should match with field 8 B "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year" of Schedule OI.	New Rule
A	In schedule BP field 44 "Net profit or loss from specified business as per profit or loss account" should match with field 2b "Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)" of schedule BP	New Rule
A	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.	New Rule
A	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.	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	If status is individual and residential status is non-resident then details related to "Jurisdiction(s) of residence" & "Taxpayer Identification Number(s)" is to be filled mandatorily.	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
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	"Club expenses" drop-down should not be 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
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	"Commuted 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	"Fees/ commission" 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	In HP schedule if type of House Property is selected as "Let Out" then "Name(s) of Tenant (if let out)" is mandatory.	New Rule
A	"Is the property co-owned?" is selected as Yes then field "Name of Co-owner(s)", PAN of Co-owner (s) and Percentage Share in Property is to filled mandatory.	New Rule
A	In schedule HP if the property co-owned is selected as "Yes" then "Assessee's percentage of share in the property" must be in between 0.01% to 99.99%.	New Rule
A	In schedule CG A1- 1a(iii) is more than "Zero" then table f of A1 is to be mandatorily filled.	New Rule
A	If in schedule CG B1- 1a(iii) is more than "Zero" then table f of B1 is to be mandatorily filled.	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)(i)- Dividends 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
A	"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"	New Rule
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)(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)(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	"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)(A)- 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	"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 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	"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	"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	"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	"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	"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	"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)(i)- Dividends 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)(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"	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)(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)(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
A	"PTI-115A(1) (a)(iii) -Income from units purchased in foreign currency in the case of Non Residents" 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 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-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-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	New Rule

	income in the nature of income from other sources chargeable at special rates"	
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
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 of a Non resident Indian" 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 "Tax Details" in TDS2, TDS is claimed in column 9 then Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.	New Rule
A	In schedule "Tax Details" in TDS3, TDS is claimed in column 9 then Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.	New Rule
A	In "Schedule Part B TTI" point 10a "Advance Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 and 31/03/2019.	New Rule
A	In "Schedule Part B TTI" point 10d Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT where date date of deposit is after 31/03/2019 for A.Y 2019-20.	New Rule
A	In "schedule 80G" if donation in cash is entered more than Rs 2,000/- then amount entered in donation in cash will not be considered for calculation of Eligible amount of donation.	New Rule
A	In schedule CYLA 5(ii) should be equal to 1(ii) - 2(ii) - 4(ii) for "salaries"	New Rule
A	In schedule CYLA 5(iii) should be equal to 1(iii) - 3(iii) - 4(iii) for "House property"	New Rule
A	In schedule CYLA 5(iv) should be equal to 1(iv) - 2(iv) - 4(iv) for "Income from Business (excluding speculation profit and income from specified business) or profession"	New Rule
A	In schedule CYLA 5(v) should be equal to 1(v) - 2(v) - 4(v) for "Speculative Income"	New Rule
A	In schedule CYLA 5(vi) should be equal to 1(vi) - 2(vi) - 4(vi) for "Specified Business Income"	New Rule
A	In schedule CYLA 5(vii) should be equal to 1(vii) - 2(vii) - 3(vii) - 4(vii) for "Short-term capital gain taxable @ 15%"	New Rule

A	In schedule CYLA 5(viii) should be equal to 1(viii) - 2(viii) - 3(viii) - 4(viii) for "Short-term capital gain taxable @ 30%"	New Rule
A	In schedule CYLA 5(ix) should be equal to 1(ix) - 2(ix) - 3(ix) - 4(ix) for "Short-term capital gain taxable at applicable rates"	New Rule
A	In schedule CYLA 5(xi) should be equal to 1(xi) - 2(xi) - 3(xi) - 4(xi) for "Long term capital gain taxable @ 10%"	New Rule
A	In schedule CYLA 5(xii) should be equal to 1(xii) - 2(xii) - 3(xii) - 4(xii) for "Long term capital gain taxable @ 20%"	New Rule
A	In schedule CYLA 5(xiv) should be equal to 1(xiv) - 2(xiv) - 3(xiv) for "Net Income from Other sources chargeable at Normal Applicable rates"	New Rule
A	In schedule CYLA 5(xv) should be equal to 1(xv) - 2(xv) - 3(xv) - 4(xv) for "Profit from owning and maintaining race horses"	New Rule
A	In schedule CYLA 5(xvi) should be equal to 1(xvi) - 2(xvi) - 3(xvi) - 4(xvi) for "Income from other sources taxable at special rates in India as per DTAA"	New Rule
A	In schedule CFL 4(xiii) should be equal to 4(x) - 4(xi) + 4(xii) for "House property loss"	New Rule
A	In schedule CFL 5(xiii) should be equal to 5(x) - 5(xi) + 5(xii) for "Loss from business other than loss from speculative business and specified business"	New Rule
A	In schedule CFL 6(xiii) should be equal to 6(x) - 6(xi) + 6(xii) for "Loss from speculative Business"	New Rule
A	In schedule CFL 7(xiii) should be equal to 7(x) - 7(xi) + 7(xii) for "Loss from specified business"	New Rule
A	In schedule CFL 8(xiii) should be equal to 8(x) - 8(xi) + 8(xii) for "Short-term capital loss"	New Rule
A	In schedule CFL 9(xiii) should be equal to 9(x) - 9(xi) + 9(xii) for "Long-term Capital loss"	New Rule
A	In schedule CFL 10(xiii) should be equal to 10(x) - 10(xi) + 10(xii) for "Loss from owning and maintaining race horses"	New Rule
A	The total of all the quarter of Dividend Income u/s 115BBDA must be equal to [2d (115BBDA Dividend Income from domestic company exceeding 10Lakh) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS	New Rule
A	The total of all the quarter of Income from Lottery must be equal to 2a of Schedule OS - DTAA 115BB respectively.	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%" should match with field 5(vi) of schedule BFLA "Short-term capital gain taxable @ 15%"	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%" should match with field 5(vii) "Short-term capital gain taxable @ 30%"	New Rule
A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" should match with field 5(viii) of schedule BFLA "Short-term capital gain taxable at applicable rates"	New Rule
A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 5(ix) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA"	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%" should match with field 5(x) of schedule BFLA "Long-term capital gain taxable @ 10%"	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%" should match with field 5(xi) of schedule BFLA "Long term capital gain taxable @ 20%"	New Rule
A	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 5(xii) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA"	New Rule
A	Please enter "Assessee's percentage of share in the property" as 100% because the property is not co-owned.	New Rule
A	In schedule BFLA 1(i) "Salaries" should match with 5(ii) of schedule CYLA	New Rule
A	In schedule BFLA 1(ii) "House property" should match with 5(iii) of schedule CYLA	New Rule
A	In schedule BFLA 1(iii) "Business (excluding speculation income and income from specified business)" should match with 5(iv) of schedule CYLA	New Rule
A	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA	New Rule
A	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA	New Rule
A	In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA	New Rule
A	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA	New Rule
A	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA	New Rule
A	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA	New Rule
A	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA	New Rule
A	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA	New Rule
A	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA	New Rule
A	In schedule BFLA 1(xv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xvi) 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 Utilised 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 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 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".	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	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 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	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 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
A	In schedule OS field 3a(ii) "Deduction u/s 57(iia) (in case of family pension only)" cannot be more than 1/3rd of "Family pension" at point 1e or Rs. 15,000 whichever is lower.	New Rule

### 3.7 Change as on 18 September, 2019:

**Table 12: 18 September, 2019 change**

Category	Scenarios	Change
A	In "Schedule DPM" sl.no.21 Written down value on the last day of previous year should be equal to the sum of (6+ 9 -15)	Removed

### 3.8 Change as on 27 January, 2020:

**Table 13: 27 January, 2020 change**

Category	Scenarios	Change
A	If the "Total sales, Turnover or Gross Receipts" is more than Rs.50 Crore, then details regarding "Prescribed Payment Modes under section 269SU" shall be provided in e-Filing Portal under "Compliance Module".	New Rule