



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 4 – Validation Rules for AY 2019-20

Version 1.3

26 June 2019

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Document Revision List

Document Name: ITR 4 – Validation Rules for AY 2019-20

Version Number: 1.3

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.3	26-June-19	Refer Section 3.3	13
1.2	04-June-19	Refer Section 3.2	13
1.0	12-May-19	Refer Section 3.1	13
1.0	09-April-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 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 4 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.	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI.
2.	Total income should be the difference between "Gross total income" and "Total deductions"
3.	Total presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received a/c payee cheque or a/c payee bank draft or bank electronic clearing system.
4.	Total presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system.
5.	Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee cheque & 8% of Gross turnover in any other mode
6.	Income U/S 44AD is more than Gross receipts or Gross turnover through Any other mode.

7.	Income U/S 44AD is more than Gross receipts/Gross turnover through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received.
8.	Total Gross turnover u/s 44AD is greater than 2 crore
9.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1).
10.	Income U/S 44ADA is more than corresponding gross receipts.
11.	Total Presumptive Income u/s 44ADA is less than 50% of Gross Turnover or Gross Receipts.
12.	Assessee cannot claim benefits of section 44ADA if assessee is carrying on business
13.	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners
14.	The value at filed "E5" is greater than zero but the Schedule 44AE is not filed.
15.	Deemed Income u/s 44AE should be equal to the amount mentioned in "Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) "
16.	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE
17.	Income u/s 44AD, 44ADA, 44AE is disclosed in the return but "schedule BP" is not filled
18.	Standard deduction allowed on House property should be equals to 30% of Annual value
19.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
20.	Deduction u/s 80CCD(2) should not be more than 10% of salary
21.	Sum of deduction claimed u/s 80C, 80CCC & 80CCD (1) is more than 1,50,000.
22.	Deduction u/s 80E is claimed by HUF/ Firm
23.	Deduction u/s 80EE is claimed by HUF/ Firm
24.	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000
25.	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000
26.	Deduction u/s 80DD cannot be claimed by Firm.
27.	Maximum amount that can be claimed u/s 80GG is 25% of Total income or 60000 whichever is less
28.	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000
29.	The name as entered in the return does not match with the name as per the PAN data base.
30.	Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash-in-hand are not filed
31.	IFSC entered is not matching with the RBI database for Other Bank account details & IFSC under "Bank Details" is not matching with the RBI database.
32.	Tax computation has been disclosed but Gross Total Income is nil.

33.	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.
34.	Gross Total Income is not equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.
35.	"TDS" or "TCS" or "Advance Tax & Self-Assessment Tax paid" claimed in "Part D - Tax Computation and Tax Status" is inconsistent with the details provided in Sch IT, Sch TDS1, Sch TDS2 & Sch TCS.
36.	Donee PAN is same as "Assesse PAN" or "PAN at Verification"
37.	"Name" as per ITR does not match with the "Name" as per the PAN data base.
38.	The sum of amounts disclosed at TDS, TCS, and Advance Tax & Self-Assessment Tax is not equal to the amount disclosed at Total Taxes Paid.
39.	Deduction u/s 80G is claimed but details are not provided in Schedule 80G.
40.	In SR.NO 6 "TDS claimed" amount entered cannot be more than sum of amount filled in SR.NO 4 "TDS b/f" and SR.NO 5 "TDS Deducted".
41.	The amount of TCS claimed this year is more than "Tax collected" in Schedule TCS.
42.	Total of Chapter VI A-Part C claim shall not exceed the "Gross Total Income" in part-B
43.	Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax, fee and Interest payable".
44.	Amount of tax payable is inconsistent with the difference between "Total Tax, fee and Interest payable" and "Total Taxes Paid".
45.	Rebate u/s 87A is claimed by HUF or FIRM.
46.	Rebate u/s 87A is claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs.350000.
47.	Deduction u/s 80CCD(2) is claimed by HUF or FIRM
48.	Deduction u/s 80CCG is claimed by HUF or FIRM.
49.	Deduction u/s 80CCG is claimed by the assessee whose Gross total income is more than Rs. 12 lakhs.
50.	Deduction u/s 80TTA should be restricted to 'Savings Interest income' disclosed under head "Income from Other Sources"
51.	Deduction u/s 80U is claimed by HUF/Firm.
52.	Tax payable after rebate should be difference between Tax payable on Total Income and Rebate u/s 87A
53.	Total Tax Liability must be equal to sum of "Tax payable & cess"
54.	"Total Tax, Fee and Interest" must be equal to sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & 234F"
55.	Deduction u/s 80D-Health insurance premium for Self and family cannot exceed Rs 25000/-
56.	Deduction u/s 80D for Self(senior citizen) and family for health insurance cannot exceed Rs 50000/-
57.	Deduction u/s 80D-Health insurance premium for Parents cannot exceed Rs 25000/-
58.	Deduction u/s 80D for Parents (senior citizen) for health insurance cannot exceed Rs 50000/-

59.	Deduction u/s 80D-Health insurance premium for Self and family including parents cannot exceed Rs 50000/-
60.	Deduction u/s 80D for self and family including senior citizen parents for health insurance cannot exceed Rs 75000/-
61.	Deduction u/s 80D for Self(senior citizen) and family for Medical Expenditure cannot exceed Rs 50000/-
62.	Deduction u/s 80D for Parents (senior citizen) for Medical Expenditure cannot exceed Rs 50000/-
63.	Deduction u/s 80D-Preventive Health Check cannot exceed Rs 5000/-
64.	Maximum deduction for the HUF in case of Health insurance premium is 50000
65.	Deduction u/s 80D is not allowed for the status "Firm"
66.	Assessee is claiming deduction under section 80D but eligible category description not provided.
67.	Assessee is claiming deduction under section 80DD but eligible category description not provided.
68.	Assessee is claiming deduction under section 80DDB but eligible category description not provided.
69.	Assessee is claiming deduction under section 80U but eligible category description not provided.
70.	ITR cannot be uploaded by minor. Only legal guardian can perform the required functions.
71.	Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen taxpayer.
72.	Assessee being Firm (other than LLP) cannot claim deduction u/s 80C, 80CCC & 80CCD (1).
73.	Assessee cannot claim deduction under section 80D for medical expenditure if eligible category description is not provided.
74.	Assessee cannot claim deduction under section 80D for Preventive health check-up if eligible category description is not provided.
75.	Assessee not being senior citizen cannot claim deduction under section 80TTB.
76.	Assessee being senior citizen cannot claim deduction u/s 80TTB more than interest income (Savings & Deposits) from other sources.
77.	Value at Total field of "Eligible amount of Donations" (E in Schedule 80G) cannot exceed value at field "Total Donations"(E in Schedule 80G)
78.	In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G
79.	For employer category 'Pensioners', Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.
80.	Business Income mentioned in Part BTI should be consistent with the amount mentioned in Schedule BP
81.	Taxpayer other than individual cannot claim deduction u/s 80CCD(1B)
82.	Assessee not being an individual cannot claim deduction u/s 80CCD (1).
83.	Assessee cannot select type of property as let out or deemed let out if Gross rent received/ receivable/ lettable value during the year is zero or null
84.	In Schedule Part BTI, SI.No B3iii "Annual Value" should be equal of SI.No B3i-B3ii
85.	In Schedule Gross total Income, SI.no B3vii Income chargeable under the head 'House Property' [(iii - iv - v) + vi] should be equal to sum of B3iii-B3iv-B3v+B3vi

86.	In Schedule Part BTI, Sl.no B2i Gross Salary (ia + ib + ic) is not consistent with the sum of Sl.no ia+ib+ic
87.	In Schedule Part BTI, B2iii "Net Salary" should be equal to Sl.No (B2i - B2ii)
88.	In Schedule Part BTI, B2 (iv) "Deductions u/s 16" should be sum of iva+ivb+ivc
89.	In Schedule Part BTI, Sl.no B2v "Income chargeable under Salaries" should be equal to (B2iii - B2iv)
90.	Deduction u/s 80D for Self and family for health insurance & for Self and family for preventive health checkup cannot exceed Rs 25000/-
91.	Deduction u/s 80D for Parents for health insurance & for Parents for preventive health checkup cannot exceed Rs 25000/-
92.	Deduction u/s 80D for self and family including parents for health insurance & self and family including parents for preventive health checkup cannot exceed Rs 50000/-
93.	In Schedule TDS (2) (i) and (ii), assessee has to enter year of tax deduction if there is a claim of prior year TDS
94.	Assessee cannot show exempt agriculture Income more than Rs 5000/- and also cannot select agriculture income more than once from the drop down.
95.	Assessee being Firm (other than LLP) cannot claim deduction u/s 80DDB
96.	Assessee should enter valid Mobile Number
97.	In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2
98.	Entertainment allowance for Government employee u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower.
99.	Entertainment allowance u/s 16(ii) will not be allowed for other than "Government" employee.
100.	Tax payer cannot claim benefit of senior citizen & super senior citizen if date of birth is not matching with PAN database
101.	TDS Claimed in Col No. 6 cannot be more than Gross Income shown in Col. No. 7 of Schedule TDS 2(ii)
102.	TDS Claimed in Col No. 6 cannot be more than Gross Income shown in Col. No. 7 of Schedule TDS 2(i)
103.	Total of exempt allowance cannot be more than gross salary.
104.	Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
105.	Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. cannot be more than gross salary.
106.	Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than gross salary.
107.	When Nature of employment is OTHER THAN "Govt." than Sec 10(10)-Death-cum-retirement gratuity received cannot exceed Rs. 20 lakhs.

108.	Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per section 17(1)
109.	Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1)
110.	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000.
111.	Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs.
112.	More than one drop down is selected from "Sec 10(10B) First proviso "or "Sec 10(10B) Second proviso" or "Sec 10(10C)."
113.	Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2)
114.	Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds 1/3rd of Salary as per section 17(1)
115.	Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per Section 17(1)
116.	Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per Section 17(1)
117.	Please select at least one account in which you prefer to get your refund."
118.	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.
119.	In "Schedule Income Details" Gross Total Income should be equal to Income from Business & Profession + Gross Salary +Type of House Property + Income from Other Sources.
120.	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. of income from other sources.
121.	In "Schedule Income Details" Balance Tax after relief should be equal to sum of Total Tax & Cess -Relief u/s 89(1)
122.	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A + Interest u/s 234 B +Interest u/s 234 C + Fee u/s 234F
123.	In "Schedule BP" E5 of Presumptive Income from Goods Carriage under section 44AE should be equal to the value entered in[total of column (5)]
124.	In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed should be equal to the individual value entered in the col. Annual value of Outward Supplies as per the GST returns filed
125.	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital +Secured loans + Unsecured loans + Advances + Sundry creditors + Other liabilities)
126.	In "Schedule BP" in E 25 of Total assets should be equal to the value entered in(Fixed assets + Inventories + Sundry debtors + Balance with banks + Cash-in-hand + Loans and advances +Other Assets)
127.	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4
128.	In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5
129.	In Schedule TDS3 total of col 6' 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5
130.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values

131.	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values
132.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3
133.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
134.	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
135.	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
136.	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
137.	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
138.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit +Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)
139.	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
140.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
141.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
142.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
143.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
144.	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.
145.	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.
146.	In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 and 31/03/2019.
147.	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2019 for A.Y 2019-20.
148.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
149.	Being return is filed by a representative assessee then details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN) of the representative" is to be mandatorily filled.
150.	Business code u/s 44AD is to be selected for income declared u/s 44AD.

151.	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.
152.	Business code u/s 44AE is to be selected for income declared u/s 44AE.
153.	Income is to be declared u/s 44AD since Nature of Business u/s 44AD is selected
154.	Income is to be declared u/s 44ADA since business code u/s 44ADA is selected
155.	Income is to be declared u/s 44AE since business code u/s 44AE is selected
156.	Annual Value of Outward Supplies as per the GST Return Filed is to be filled since GSTIN No. is filled
157.	GSTIN No. is to be filled since Annual Value of Outward Supplies as per the GST Return Filed is filled
158.	Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(i).
159.	Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(ii).
160.	"Sec 10(10BC)-Any amount from the Central/State Govt. /local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.
161.	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.
162.	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
163.	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
164.	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.
165.	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.
166.	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.
167.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
168.	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.
169.	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.
170.	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income
171.	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.
172.	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.
173.	"Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources.
174.	"Family pension" drop-down cannot be selected more than one time under Income from other sources.

3 Change in Validation Rules:

3.1 Change as on 12 May, 2019:

Table 3: 12 May, 2019 change

Category	Scenarios	Change
C	The amount of Gross salary disclosed in "Income chargeable under the head Salaries" is less than 100% of Salary reported in Schedule TDS1.	Removed
A	Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen taxpayer.	Modification
A	Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per Section 17(1)	Modification
A	Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per Section 17(1)	Modification

3.2 Change as on 04 June, 2019:

Table 4: 04 June, 2019 change

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

3.3 Change as on 26 June, 2019:

Table 5: 26 June, 2019 change

Category	Scenarios	Change
A	Entertainment allowance for Government employee u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower.	Modification
A	Entertainment allowance u/s 16(ii) will not be allowed for other than "Government" employee.	Modification
A	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000.	Modification
A	Claim of Sec 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme cannot exceed Rs. 5 lakhs.	Removed
A	More than one drop down is selected from "Sec 10(10B) First proviso "or "Sec 10(10B) Second proviso " or "Sec 10(10C)."	Modification
A	Please select at least one account in which you prefer to get your refund."	New Rule
A	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	In "Schedule Income Details" Gross Total Income should be equal to Income from Business & Profession + Gross Salary +Type of House Property + Income from Other Sources.	New Rule
A	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. of income from other sources.	New Rule

A	In "Schedule Income Details" Balance Tax after relief should be equal to sum of Total Tax & Cess -Relief u/s 89(1)	New Rule
A	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A + Interest u/s 234 B +Interest u/s 234 C + Fee u/s 234F	New Rule
A	In "Schedule BP" E5 of Presumptive Income from Goods Carriage under section 44AE should be equal to the value entered in[total of column (5)]	New Rule
A	In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed should be equal to the individual value entered in the col. Annual value of Outward Supplies as per the GST returns filed	New Rule
A	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital +Secured loans + Unsecured loans + Advances + Sundry creditors + Other liabilities)	New Rule
A	In "Schedule BP" in E 25 of Total assets should be equal to the value entered in(Fixed assets + Inventories + Sundry debtors + Balance with banks + Cash-in-hand + Loans and advances +Other Assets)	New Rule
A	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4	New Rule
A	In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5	New Rule
A	In Schedule TDS3 total of col 6' 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5	New Rule
A	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values	New Rule
A	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values	New Rule
A	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3	New Rule
A	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule	New Rule
A	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	New Rule
A	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	New Rule
A	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	New Rule
A	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	New Rule
A	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit +Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)	New Rule
A	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"	New Rule

A	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"	New Rule
A	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"	New Rule
A	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"	New Rule
A	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"	New Rule
A	In "Schedule Income Details" Deduction u/s 57(ia) shall be allowed only if "Family pension" is selected from other sources dropdown.	New Rule
A	Deduction u/s 57(ia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.	New Rule
A	In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 and 31/03/2019.	New Rule
A	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2019 for A.Y 2019-20.	New Rule
A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.	New Rule
A	Being return is filed by a representative assessee then details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN) of the representative" is to be mandatorily filled.	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 Nature of Business 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	Annual Value of Outward Supplies as per the GST Return Filed is to be filled since GSTIN No. is filled	New Rule
A	GSTIN No. is to be filled since Annual Value of Outward Supplies as per the GST Return Filed is filled	New Rule
A	Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(i).	New Rule
A	Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(ii).	New Rule
A	"Sec 10(10BC)-Any amount from the Central/State Govt. /local authority by way of compensation on account of any disaster"	New Rule

	drop-down cannot be selected more than one time under Exempt Income.	
A	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income	New Rule
A	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.	New Rule
A	"Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources.	New Rule
A	"Family pension" drop-down cannot be selected more than one time under Income from other sources.	New Rule