Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 5 – Validation Rules for AY 2019-20

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Document Revision List

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Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.4	27-January-20	Refer Section 3.4	55
1.3	13-January-20	Refer Section 3.3	54
1.2	18-September-19	Refer Section 3.2	54
1.1	12-September-19	Refer Section 3.1	28
1.0	28-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 5 for each defect as categorized below:

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Table 1: List of Category of Defect

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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:

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Table 2: Category A Rules

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Sl. No.	Scenarios
1.	Tax computation has been disclosed but Gross Total Income is nil.
2.	Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled.
3.	Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled.
4.	Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled.
5.	Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled.
6.	Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled.
7.	"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.
8.	"Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled.

9.	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled.
10.	"Name" does not match with the "Name" as per the PAN database.
11.	Donee PAN is same as "Assesse PAN" or "PAN at Verification"
12.	Verification PAN is not matching with PAN at Partners/Members/Trust. Please ensure that person authorized to verify ITR is as per Sec 140 of the Act
13.	Total Income at Schedule AMT is Negative. But the loss in Total Income is NOT only because of the Specified Business Loss.
14.	Salary/Remuneration paid to Partners of the firm is claimed by other than Firm.
15.	Deduction u/s 80-IAC is claimed by the assessee other than LLP.
16.	80P is not allowed to other than: Other Cooperative Society, Primary Agricultural credit Society/ Primary Co - operative agricultural Bank, Rural Development Bank, Society Registered under Societies Registration Act-1860 or any law corresponding to that State
17.	Assessee selects "Status" as Firm and "Sub status" is selected as other than "Limited Liability Partnership" or "Partnership Firm" or "Sub status" is left blank.
18.	Assesse selects "Status" as "AOP" and the "Sub status" is selected as other than Other cooperative bank Other cooperative society, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary Agricultural Credit Society/ Primary Co-operative Agricultural Bank Rural development bank, Trust other than trust eligible to file Return in ITR 7, 7. any other AOP/BOI, Business Trust Investment Fund or No "Sub status" code is available.
19.	Assessee should enter valid Mobile Number
20.	In schedule TDS1 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 1"
21.	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"
22.	In Schedule TDS 2 The Amount of TDS claimed this year" is more than "Tax deducted".
23.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
24.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
25.	Assessee cannot claim interest on borrowed capital if assessee's share of coowned property is zero.
26.	In Schedule AMT, Sl.no. 4 tax payable under section 115JC is should be equal to 9% of Sl.no.3 of AMT
27.	Depreciation u/s 32(1)(i) cannot be claimed if nature of business is other than Power generating unit
28.	In "Schedule 80P" Sl.no.11 - under column "Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bii) of Sch OS.
29.	If assessee selects status as artificial juridical person in schedule "Part A General" then sub status field should be selected appropriately
30.	In Sch P&L - Presumptive Business Income under 44AD is applicable only for Resident Partnership Firm.

31.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1
32.	The provisions of 44ADA is not applicable for persons carrying on business
33.	In Schedule OS , Income from other sources (other than from owning race horses) plus Income from the activity of owning and maintaining race horses should be equal to the Income under the head "Income from other sources"
34.	If amount entered in "S.No 36(i) (Sec 44AD) / S.No 36(ii) (Sec 44ADA) / S.No 36(iii) (Sec 44AE)" in Schedule BP is greater than "0" then Sl.No 62 (Sec 44AD)/S.No 63 (Sec 44ADA) / S.No 64 (Sec 44AE)" in Schedule P&L should be filled respectively.
35.	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y but the details are not filled
36.	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 + Credit balance of Profit and loss account
37.	In "Schedule Part A-BS" Total partners'/ members' fund should be equal to the sum of Partners' / members' capital + Total Reserves and Surplus
38.	In "Schedule Part A-BS" Total Rupee Loans should be equal to the sum of amount of From Banks + From others
39.	In "Schedule Part A-BS" Total Secured loans should be equal to the sum of Foreign Currency Loans + Total Rupee Loans
40.	In "Part A-BS" Total Rupee Loans should be equal to the sum of From Banks + From persons specified in section 40A(2)(b) of the I. T. Act + From others
41.	In "Schedule Part A-BS" Total Unsecured loans should be equal to the sum of From Banks + From others
42.	In "Schedule Part A-BS" Total Loan Funds should be equal to the sum of total Secured loans + total unsecured loans
43.	In "Part A-BS" of A4(iii) Total Advances should be equal to the sum of From persons specified in section 40A(2)(b) of the I. T. Act + From Others
44.	In "Schedule Part A-BS" Sources of funds should be equal to the sum of Total Partners' / members' fund + Total Loan Funds + Deferred tax liability + Total Advances
45.	In "Schedule Part A-BS" in Fixed assets Net Block should be equal to the sum of Gross: Block –Depreciation
46.	In "Schedule Part A-BS" in Fixed assets, Total should be equal to the sum of Net Block + Capital work-in-progress
47.	In "Part A-BS" Total Equity instruments should be equal to the sum of Listed equities + Unlisted equities
48.	In "Part A-BS" Total Long-term investments should be equal to the sum of Investment in property + Equity instruments + Preference Shares + Government or trust securities + Debenture or bonds + Mutual Funds + Others
49.	In "Part A-BS" Total Short-term Equity instruments should be equal to the sum of Listed equities + Unlisted equities
50.	In "Part A-BS" Total Short-term investments should be equal to the sum of Equity instruments + Preference Shares + Government or trust securities + Debenture or bonds + Mutual Funds + Others
51.	In "Schedule Part A-BS" Total investments should be equal to the sum of Long-term investments + Short-term investments
52.	In "Schedule Part A-BS" Current assets, loans and advances Total Inventories should be equal to the sum of 3ai(iA + iB + iC + iD + iE + iF + iG)
53.	In "Part A-BS" Total Sundry Debtors should be equal to the sum of Outstanding for more than one year + Others

54.	In "Part A-BS" Total Cash and cash equivalents should be equal to the sum of Balance with banks + Cash-in-hand + Others
55.	In "Schedule Part A-BS" Total current assets should be equal to the sum of 3a(iH + iiC + iiiD + aiv)
56.	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
57.	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
58.	In "Part A-BS" Total Current liabilities should be equal to the sum of Total Sundry Creditors + Liability for Leased Assets + Interest Accrued and due on borrowings + Interest accrued but not due on borrowings + Income received in advance + Other payables
59.	In "Part A-BS" Total Provisions should be equal to the sum of Provision for Income Tax + Provision for Leave encashment/Superannuation/ Gratuity + Other Provisions
60.	In "Schedule Part A-BS" Total Current liabilities and provisions should be equal the sum of Current liabilities and provisions
61.	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
62.	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
63.	In "Schedule Part A-BS" Total, application of funds should be equal to the sum of (1e + 2c + 3e + 4d)
64.	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
65.	In "Schedule Manufacturing Account" Total Direct expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses
66.	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
67.	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account should be equal to the sum of (Aiii + B + C + D + Evii)
68.	In "Schedule Manufacturing Account" Total Closing Stock should be equal to the sum of Raw material + Work-in-progress
69.	In schedule Part A-Trading Account the break up of other operating revenue should be consistent with total other operating revenue (Sr No. 4Aiiic).
70.	In Part A-Trading Account , SI.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
71.	In Part A-Trading Account ,Sr.no 4C(ix)- Duties, taxes and cess received or receivable in respect of goods and services sold or supplied is not equal to sum of Sr.no 4C(I to viii)
72.	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
73.	In "Schedule Trading Account" Total of Direct Expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses
74.	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)

75.	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.
76.	In "Schedule Part A-P& L" '14(xi)' Any other income should be equal to the sum of amount entered in idividual rows.
77.	In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent.
78.	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
79.	In Part A-P&L,Sum of compensation and benefits to Employee sr no.22i to 22x should be equal to SR.NO 22xi.
80.	In schedule Profit and Loss Account, sum of expenditure on insurance SR.NO 23i to 23iv should be equal to SR.NO 23v Total
81.	In "Schedule Part A-P& L" Total Commission should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others
82.	In "Schedule Part A-P& L" Total Royalty should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others)
83.	In "Schedule Part A-P& L" Total Professional / Consultancy fees / Fee for technical services should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others)
84.	In "Schedule Part A-P& L" Total rates and taxes paid or payable should be equal to the sum of (Union excise duty + Service tax + VAT/ Sales tax + Cess + Central Goods & Service Tax (CGST) + State Goods & Services Tax (SGST) + Integrated Goods & Services Tax (IGST) + Union Territory Goods & Services Tax (UTGST) + Any other rate, tax, duty or cess including STT and CTT)
85.	In "Schedule Part A-P& L"Total other expenses should be equal to the sum of the amount entered in all rows
86.	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)
87.	In "Schedule Part A-P& L" Profit before interest, depreciation and taxes should be equal to the sum of [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]
88.	In "Schedule Part A-P& L" Total Interest should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others
89.	In "Schedule Part A-P& L" in '54' Net profit before taxes should be equal to the sum of (51 – 52iii – 53)
90.	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)
91.	In "Schedule Part A-P& L" Amount available for appropriation should be equal to the sum of Profit after tax + Balance brought forward from previous year
92.	In "Schedule Part 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
93.	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
94.	In "Schedule A-P&L" Presumptive income under section 44AD should be equal to the sum of 6% of 62ia, or the amount claimed to have been earned, whichever is higher + 8% of 62ib, or the amount claimed to have been earned, whichever is higher

95.	In "Schedule A-P&L" Total presumptive income from goods carriage u/s 44AE should be equal to [total of column (5) of table 64(i)]
96.	In "Schedule Part A-P& L"Total Presumptive Income u/s 44AE should be equal to the sum of 64(ii-iii)
97.	In "Schedule A-P&L" 65ii(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
98.	In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid)
99.	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
100.	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]
101.	In Schedule Part A-OI, sum ofSl.No.5a + 5b + 5c + 5d + 5e should be equal to SI.No. 5f
102.	In Schedule Part A-OI,Total amount disallowable under section 36 is inconsistent with the sum of individual amount.
103.	In Schedule Part A-OI Sl.No.7j.Total amount disallowable under section 36 and sum of values under that are inconsistent.
104.	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.
105.	In Schedule Part A-OI, Sl.No.9.g. Total amount disallowable under section 40A and sum of Sl.no.9a to Sl.No.9f are inconsistent.
106.	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.
107.	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.
108.	in Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h
109.	In "Schedule Part A-OI" Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC should be equal to the sum of 33AB + 33ABA + 33AC
110.	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
111.	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)
112.	Standard deduction allowed on House property should not be more than 30% of Annual value.
113.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
114.	In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h)
115.	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)
116.	Total of House property should match with total of individual values
117.	In "Schedule BP" Profit before tax as per profit and loss account should be equal to the sum of (item 54, 62ii, 63ii, 64iv and 65iii & 66(iv) of Part A-P&L)
118.	In "Schedule BP" in A(4a) Profit or loss included in 1, should be equal to the value entered in section 44AD/ 44ADA/44AE/44B/44BB/44BBA/44BBB/44D/44DA/ 44DB/First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B)

119.	In "Schedule BP" of 'A(4c)' Profit from activities covered should be equal to the sum of amount entered in rule 7, 7A, 7B(1), 7B(1A) and 8
120.	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))
121.	In schedule BP, Balance amount is not equal to the sum of individual values.
122.	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)
123.	In schedule BP, Sl.No.A.9.Total and the sum of amount entered in Sl.No.7a + 7b + 7c + 7d + 7e + 8a + 8b. Should be consistent
124.	The value at field (A10) of schedule BP should be equal to sum of si No. (6 + 9).
125.	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP
126.	In "Schedule BP" A(12iii) Total should be equal to the sum of 12i + 12ii
127.	The value at field (A13) of schedule BP should be equal to sum of si No. (10 + 11 – 12iii).
128.	In "Schedule BP" '14' Amounts debited to the profit and loss account, to the extent disallowable under section 36 should be equal to the sum of (6t of Part A-OI)
129.	In "Schedule BP" of '15' Amounts debited to the profit and loss account, to the extent disallowable under section 37 should be equal to the sum (7j of Part-OI)
130.	In "Schedule BP" of '16' Amounts debited to the profit and loss account, to the extent disallowable under section 40 should be equal to the sum of (8Aj of Part-OI)
131.	In "Schedule BP" of '17' Amounts debited to the profit and loss account, to the extent disallowable under section 40A should be equal to the sum of(9g of Part A-OI)
132.	In "Schedule BP" of '18' Any amount debited to profit and loss account of the previous year but disallowable under section 43B should be equal to the sum of (11h of Part-OI)
133.	In schedule BP, Sl.No.A.21. should be equal to sum of 21(i) to 21(xii)
134.	In "Schedule BP" of '24' Any other income not included in profit and loss account/any other expense not allowable should be equal to the sum of income from salary, commission, bonus, interest & others
135.	In "Schedule BP" '25 ' Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to the sum of (Column 3a + 4d of Part A- OI)
136.	The value at field (A26) of schedule BP should be equal to sum of si No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).
137.	In "Schedule BP" '30' Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year should be equal to the sum of (8Bof Part-OI)
138.	In "Schedule BP" '31' Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year should be equal to the sum of (10h of Part A-OI)
139.	In "Schedule BP" '33' Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stockshould be equal to the sum of (Column 3b + 4e of Schedule OI)
140.	The value at field (A34) of schedule BP should be equal to sum of si No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).
141.	In "Schedule BP" of '35' Income is not equal to the sum of (13 + 26-34)
142.	In "Schedule BP" of '36(xii)' Total should be equal to the sum of (36i to 36xi)

143.	In "Schedule BP" '37' Net profit or loss from business or profession other than speculative and specified business should be equal to the sum of (35 + 36xii)
144.	In "Schedule BP" of '38' Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to the sum of (38a + 38b + 38c + 38d + 38e + 38f)
145.	In "Schedule BP" '39' Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to the sum of [4c-(38a + 38b + 38c + 38d + 38e)]
146.	In "Schedule BP" '47' Profit or loss from specified business should be equal to the sum of (44 + 45-46)
147.	In "Schedule BP" '49' Income from specified business should be equal to the sum of (47-48)
148.	The value at field (D) of schedule BP should be equal to sum of si No.(A38 + B43 + C49)
149.	In "Schedule BP" in E(ii) Business income remaining after set off should be equal to the value entered in ((Business income remaining after set off) = (Income of current year)-(Business loss set off))
150.	In "Schedule BP" in E(iii) Business income remaining after set off should be equal to the value entered in ((Business income remaining after set off) = (Income of current year)-(Business loss set off))
151.	In "Schedule BP" in E(iv) Business income remaining after set off should be equal to the value entered in ((Business income remaining after set off) = (Income of current year)-(Business loss set off))
152.	In "Schedule DPM" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year-Consideration or other realization during the previous year out of 3 or 4)
153.	In "Schedule DPM" Total depreciation should be equal to the sum of (10 + 11 + 12 + 13 + 14)
154.	In "Schedule DPM" 17 Net aggregate depreciation should should be equal to the sum of (15-16)
155.	In "Schedule DOA" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year-Consideration or other realization during the previous year out of 3 or 4)
156.	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)
157.	In "Schedule DOA" 14 Net aggregate depreciation should should be equal to the sum of (12-13)
158.	In "Schedule DEP" 1d Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c)
159.	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)
160.	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)
161.	In "Schedule DCG" 1a Block entitled for depreciation @ 15 per cent should be equal to (Schedule DPM - 20i)
162.	In "Schedule DCG" 1b Block entitled for depreciation @ 30 per cent should be equal to Schedule DPM – 20ii
163.	In "Schedule DCG" in 1c Block entitled for depreciation @ 40 per cent should be equal to Schedule DPM - 20iii
164.	In "Schedule DCG" 1d Total should be equal to the sum of (1a + 1b + 1c)
165.	In "Schedule DCG" 2a Block entitled for depreciation @ 5 per cent should be equal to Schedule DOA- 17ii

166.	In "Schedule DCG" 2b Block entitled for depreciation @ 10 per cent should be equal to Schedule DOA- 17iii
167.	In "Schedule DCG" 2c Block entitled for depreciation @ 40 per cent should be equal to Schedule DOA- 17iv
168.	In "Schedule DCG" 2d Total should be equal to the total value entered in (2a + 2b + 2c)
169.	In "Schedule DCG" Furniture and fittings should be equal to the Schedule DOA- 17v
170.	In "Schedule DCG" Intangible assets should be equal to Schedule DOA- 17vi
171.	In "Schedule DCG" Ships should be equal to Schedule DOA- 17vii
172.	In "Schedule DCG" Total should be equal to the sum of 1d + 2d + 3 + 4 + 5
173.	In "Schedule ESR" column "Amount of deduction in excess of the amount debited to profit and loss" account should be equal to sum of (Amount of deduction allowable) - (Amount, if any, debited to profit and loss account)
174.	In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)
175.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi + bii + biii)
176.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
177.	In "Schedule CG" A1(d) Total Deduction should be equal to the sum of amount entered under section 54D/54G/54GA
178.	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
179.	In "Schedule CG" A2(c) should be equal to A(2a-2b)
180.	In "Schedule CG" A3b(iv) should be equal to the sum of A3b (i + ii + iii)
181.	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – biv)
182.	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c + 3d)
183.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)]
184.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
185.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c + 5d)
186.	In "Schedule CG" A5(biv) Total should be equal to the sum of (i + ii + iii)
187.	In Schedule CG Sl.no. A6aiii of STCG should be equal to the sum of A6a(ic + ii)
188.	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
189.	In Schedule CG Sl.no. A6e of STCG should be equal to the (6 of schedule - DCG)
190.	In "Schedule CG" A6(biv) Total should be equal to the sum of (i + ii + iii)
191.	In "Schedule CG" A6(f) Total Deduction should be equal to the sum of amount entered under section 54D/54G/54GA
192.	In "Schedule CG" A6(g) STCG on assets other than at A1 or A2 or A3 or A4 or A5 above should be equal to the sum of (6c + 6d + 6e - 6f)
193.	In "Schedule CG" A7 Amount deemed to be short term capital gains should be equal to the sum of (Amount not used for new asset or remained unutilized in Capital gains account (X) + Amount deemed to be short term capital gains, other than at 'a')
194.	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
195.	In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 – A9a)
196.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi + bii + biii)
197.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
198.	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d)

199.	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-2b)
200.	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
201.	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi + bii + biii)
202.	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
203.	In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d)
204.	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi + bii + biii)
205.	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
206.	In Schedule CG Sl.no. B4e of LTCG should be the difference of B(4c-4d)
207.	In Schedule CG Sl.no. B5f of LTCG should be equal to B(5c-5e)
208.	In Schedule CG Sl.no. B6c of LTCG should be equal to B(6a-6b)
209.	In "Schedule CG" B7(1)a(iii) Total should be equal to the sum of (ic + ii)
210.	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)
211.	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
212.	In Schedule CG Sl.no. B7e of LTCG should be the difference of B(7c-7d)
213.	In Schedule CG Sl.no. B8f of LTCG should be equal to B(8c-8e)
214.	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B9(aiii – biv)
215.	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)
216.	In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b)
217.	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)
218.	In "Schedule CG" 'C' Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of (A10 + B13)
219.	In "Schedule CG" in Table E value at field 2ix should be equal to sum of 2(iii + iv + v + vi + vii + viii)
220.	In "Schedule CG" in Table E value at field 3ix should be equal to sum of 3(ii + iv + v + vi + vii + viii)
221.	In "Schedule CG" in Table E value at field 4ix should be equal to sum of 4(ii + iii + v + vi + vii + viii)
222.	In "Schedule CG" in Table E value at field 5ix should be equal to sum of 5(ii + iii + iv + vi + vii + viii)
223.	In "Schedule CG" in Table E value at field 6ix should be equal to sum of capital gain of (20% + DTAA rates)
224.	In "Schedule CG" in Table E value at field 7ix should be equal to sum of 7(vi + viii)
225.	In "Schedule CG" in Table E value at field 8ix should ve equal to sum of 8(vi + vii)
226.	In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)
227.	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)
228.	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)
229.	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
230.	In "Schedule OS" "any other income" total should be equal to the sum of individual value entered

231.	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)
232.	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 & "income benefit".".
233.	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.
234.	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.
235.	In "Schedule OS" in 2(f) should be equal to the sum of amount entered in col 2 amount of income
236.	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
237.	In "Schedule OS" 3c should be equal to 3a + 3b
238.	In "Schedule OS" 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)
239.	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)
240.	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e
241.	"House property loss claimed at Schedule CYLA" is different with the amount at "Schedule HP".
242.	"Business & Profession loss claimed at Schedule CYLA" is different with the amount at "Schedule BP".
243.	"Other sources loss at Schedule CYLA" is different with the amount at "Schedule OS".
244.	When "House Property" is "Self occupied", Interest payable on borrowed capital is more than 2 lakhs.
245.	Amount of depreciation set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA
246.	Amount of allowance set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA
247.	Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled!
248.	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!
249.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!
250.	"Sources of funds" should match with "Total application of funds" in Balance sheet
251.	Deductions claimed at Point No. 11a of "Part B TI" but "Schedule VI-A Part B" is not filled!
252.	Deductions claimed at Point No. 11b of "Part B TI" but "Schedule VI-A Part C" is not filled!
253.	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.
254.	In case property is co-owned, annual value of the property owned is not equal to own percentage share *annual value.
255.	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 2 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 2 to the maximum of Rs.200000.

256.	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 3 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 3.
257.	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 4
258.	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).
259.	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii).
260.	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii).
261.	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv + 1xv) of column 2.
262.	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv) of column 3.
263.	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiv + 4xv) of column 4.
264.	In "Schedule BFLA", value at field xvii "Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) of column 5.
265.	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 4 i.e, HP loss should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 4.
266.	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 5 i.e, "Loss from business other than loss from speculative Business and specified business" should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 5.
267.	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 6 i.e, "Loss from speculative Business" should be equal to the sum of values of (vi + vii + viii + ix) of column 6.
268.	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 7 i.e, "Loss from specified business" should be equal to the sum of values of (i + ii + iii + iv + v + vi + vii + viii + ix) of column 7.
269.	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 8 i.e, "Short-term capital loss" should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 8.
270.	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 9 i.e, "Long-term capital loss" should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 9.
271.	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 10 i.e, "Loss from owning and maintaining race horses" should be equal to the sum of values of (vi + vii + viii + ix) of column 10.
272.	In "Schedule UD", value at field "Total" of col "Amount of brought forward unabsorbed depreciation (3)" should be equal to value entered in individual columns.
273.	In "Schedule UD", value at field "Total" of col "Amount of depreciation set-off against the current year income (4)" should be equal to value entered in individual columns.
274.	In "Schedule UD", value at field "Amount of brought forward unabsorbed allowance (6)" should be equal to value entered in individual columns.

275.	In "Schedule UD", value at field "Total" of col "Amount of allowance set-off against the current year income (7)" should be equal to value entered in individual columns.
276.	In "Schedule UD", value at column (5) "Balance Carried forward to the next year " should be equal to the value of "column 3"-"column 4".
277.	In "Schedule UD", value at column (8) "Balance Carried forward to the next year" should be equal to the value of column 6-column 7
278.	In "Schedule ICDS" , value at field in 'XI(a) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)
279.	In "Schedule ICDS" , value at field in 'XI(b) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if negative)
280.	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.
281.	In "Schedule 80P", value at field "14" "Total" should be equal to the sum of values at "1 + 2 + 3 + 4 + 5 + 6 + 7 + 8 + 9 + 10 + 11 + 12 + 13"
282.	In "Schedule AMT", Value of field '1' "Total Income as per item 13 of PART-B-TI" should be equal to value of "13 of Part B TI"
283.	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"
284.	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "Sl.no.1 + Sl.no.2d"
285.	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2019-20" should be equal to "1d of Part-B-TTI"
286.	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2019-20" should be equal to "2g of Part-B-TTI"
287.	In "Schedule AMTC" , value at field sl.no.3 "Amount of tax against which credit is available" should be equal to value of (Sl.no.2 - Sl.no.1)
288.	In "Schedule AMTC" , at sl.no.4 , value at column "Set-off in earlier assessment years (B2)" should not be more than value at column "Gross (B1)"
289.	In "Schedule AMTC", in Sl.no.4, (B3) should be equal to (B1) - (B2) for all rows
290.	In "Schedule AMTC", value at sl.no.5 "Amount of tax credit under section 115JD utilised during the year" should be equal to value at field '4ix' "Total" of column "AMT Credit Utilised during the Current Assessment Year (C)"
291.	In "Schedule AMTC", value at Sl.no.6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to value at Sl.no.4ix "Total" of column "Balance AMT Credit Carried Forward (D)"
292.	In "Schedule EI, value at'3iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "Sl. No. 39 of Sch. BP"
293.	In "Schedule EI, Value at '3v' "Net Agricultural income for the year" should be equal to the value of (i − ii − iii + iv)
294.	In "Schedule EI, Value at '7' "Total" should be equal to the value of (1 + 2 + 3(v) + 4 + 5 + 6)
295.	In "Schedule FSI", Value at field "Total" of Column(d) "Tax payable on such income under normal provisions in India" should be equal to the sum of (i + ii + iii + iv) for each block.
296.	In "Schedule FSI", Value at field "Total" of Column(c) "Tax paid outside India" should be equal to the sum of (i + ii + iii + iv) for each block.
297.	In "Schedule FSI", Value at field "Total" of Column(b) "Income from outside India" should be equal to the sum of (i + ii + iii + iv) for each block.
298.	In "Schedule FSI", Value at field "Total" of Column(e) "Tax relief available in India (e)= (c) or (d) whichever is lower" should be equal to the sum of (i + ii + iii + iv) for each block.

299.	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
300.	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
301.	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"
302.	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A38 of Schedule-BP"
303.	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."
304.	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."
305.	In "Schedule PART B - TI" , value of '2iv' Income chargeable to tax at special rate should be equal to the sum of A3d of Schedule BP + A3e of Schedule BP and E3iv at table E of Schedule BP.
306.	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
307.	In "Schedule PART B - TI", value of '3a(i)' Short-term chargeable @ 15% should be equal to "9ii of item E" of "schedule CG"
308.	In "Schedule PART B - TI", value of '3a(ii)' Short-term chargeable @ 30% should be equal to "9iii of item E" of "schedule CG"
309.	In "Schedule PART B - TI", value of '3a(iii)' Short-term chargeable at applicable rate should be equal to "9iv of item E" of "schedule CG"
310.	In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "9v of item E" of "schedule CG"
311.	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .
312.	In "Schedule PART B - TI", value of '3b(i)' Long-term chargeable @ 10% should be equal to "9vi of item E" of "schedule CG"
313.	In "Schedule PART B - TI", value of '3b(ii)' Long-term chargeable @ 20% should be equal to "9vii of item E" of "schedule CG"
314.	In "Schedule PART B - TI" , value of '3b(iii)' "Long-term chargeable at special rates in India as per DTAA" should be equal to "9viii of item E" of "schedule CG"
315.	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)
316.	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)
317.	In "Schedule PART B - TI" of '4a' Net income from other sources chargeable to tax at normal applicable rates" should be equal to the value at Sl.no.6 of Schedule OS
318.	In "Schedule PART B - TI" of '4b' Income chargeable to tax at special rate should be equal to the sum of 2 of Schedule OS
319.	In "Schedule PART B - TI" , value of '4c' "Income from the activity of owning and maintaining race horses" should be equal to value at "8e of Schedule OS"
320.	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
321.	In "Schedule PART B - TI" , value at Sl.no.'5' "Total of head wise income" should be equal to the value of 1 + 2v + 3c + 4d
322.	In "Schedule PART B - TI" ,value of '6' Losses of current year to be set off against 5 should be equal to the "total of 2xvii,3xvii and 4xvii of Schedule CYLA"

323.	In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 - 6
324.	In "Schedule PART B - TI" ,value of '8' Brought forward losses to be set off against 7 should be equal to value at "total of 2xvi, 3xvi and 4xvi" of "Schedule BFLA"
325.	In "Schedule PART B - TI", value at field '9' "Gross Total income " should be equal to the value at Sl.no.7 - Sl.no.8
326.	In "Schedule PART B - TI" value of '11(a)' Part-B of Chapter VI-A should be equal to the value at field "Total Deduction under Part B" of Schedule VI-A and limited upto (9-10) of Part B TI.
327.	In "Schedule PART B - TI" of '11(b)' Part-C of Chapter VI-A should be equal to value at Sl.no.2 "Total Deduction under Part C" of "Schedule VI-A" and limited upto "9-10-2iii" of "Part B TI"
328.	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).
329.	In "Schedule PART B - TI" value at field "Incomes not forming part of total income (12a + 12b + 12c)" should be equal to the sum of values at (12a + 12b + 12c)
330.	In "Schedule PART B - TI" value at Sl.no.15 "Net agricultural income/ any other income for rate purpose" should be equal to value of Sl.no.3 of Schedule EI
331.	In "Schedule PART B - TI", value at sl.no. '17' "Losses of current year to be carried forward" should be equal to sum of all values of row "xii" of Schedule CFL
332.	In "Schedule PART B - TI", value at Sl.no.'18' "Deemed total income under section 115JC" should be equal to value at Sl.no. 3 of AMT
333.	In "PART B- TTI", value at Sl.no '1a' Tax payable on deemed total income under section 115JC" should be equal to value at Sl.no. 4 "Tax payable under section 115JC " in Schedule AMT
334.	In "PART B- TTI", value at Sl.no '1c' Health and Education Cess @ 4% should be equal to the 4% (1a + 1b)
335.	In "PART B- TTI", value at Sl.no '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c)
336.	In "PART B- TTI", value at Sl.no '2b' Tax at special rates should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"
337.	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.
338.	In "PART B- TTI", value at Sl.no '2e(i)' should match with 25% of 115BBE Tax in "Schedule SI"
339.	In "PART B- TTI", value at Sl.no '2e(iii)' "Total Surcharge" should be equal to the sum of 2e(i) + 2e(ii)
340.	In "PART B- TTI", value at Sl.no '2g' Gross tax liability should be equal to the sum of values at Sl.no.2d + 2eiii + 2f
341.	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income" or value at sl.no.2g "Gross tax liability"
342.	In "PART B- TTI", value at Sl.no '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at Sl.no.5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI)
343.	In "PART B- TTI", value at sl.no.'5' " Tax payable after credit under section 115JD" should be equal to Sl.no.3 - Sl no.4.
344.	In "PART B- TTI", value at Sl.no value at Sl.no. '6a' "Section 90/90A" should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.

345.	In "PART B- TTI", value at Sl.no value at Sl.no. '6b' "Section 91" should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR.
346.	In "PART B- TTI", value at Sl.no value at Sl.no.6c "Total" should be equal to the sum of value at "Section 90/90A" + "Section 91 "
347.	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c
348.	In "PART B- TTI", value at Sl.no '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F
349.	In "PART B- TTI", value at Sl.no value at Sl.no.9 "Aggregate liability" should be equal to the sum of value at Sl.no.7 "Net tax liability" + value at sl.no.8e "Total Interest and Fee Payable"
350.	In "PART B- TTI" , value at sl.no.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.
351.	In "PART B- TTI", value at Sl.no '10b' "TDS " should be equal to the value at "total" field of "Column 9 of 15B(1) and 15B(2)" in TDS Schedule.
352.	In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field of "Column 7 of 15C in TCS Schedule.
353.	In "PART B- TTI" , value at sl.no.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.
354.	In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self-Assessment Tax "
355.	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.
356.	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.
357.	In "Schedule IT" in table 15A, Total of all rows of Column 5 "Amount" should be equal to "Total" Field.
358.	In "Schedule TDS" in table 15B(1), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
359.	In "Schedule TDS" in table 15B(2), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
360.	In "Schedule TCS" in table 15C, Total of all rows of Column 7 "Amount out of (5) or (6) being claimed this Year " Should be equal to 'Total' Field.
361.	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.
362.	Business code u/s 44AD is to be selected for income declared u/s 44AD.
363.	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.
364.	Business code u/s 44AE is to be selected for income declared u/s 44AE.
365.	Income is to be declared u/s 44AD since business code u/s 44AD is selected
366.	Income is to be declared u/s 44ADA since business code u/s 44ADA is selected
367.	Income is to be declared u/s 44AE since business code u/s 44AE is selected
368.	"Name of the Business" is to be entered u/s 44AD since business code u/s 44AD is selected
369.	"Name of the Business" is to be entered u/s 44ADA since business code u/s 44ADA is selected
370.	"Name of the Business" is to be entered u/s 44AE since business code u/s 44AE is selected
371.	In schedule Profit & Loss Account field 62(ii)(a) cannot be greater than field 62(i)(a).

372.	In schedule Profit & Loss Account field 62(ii)(b) cannot be greater than field 62(i)(b) "'Any other mode".
373.	Presumptive Business Income Under Section 44AD cannot be claimed by other than Resident Partnership Firm.
374.	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).
375.	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).
376.	In Profit & Loss A/c field 63(ii) cannot be less than 50% of field 63(i).
377.	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 64(i) of 44AE in schedule Profit & Loss A/c should be filed.
378.	In "Schedule Profit & Loss A/c" field 64(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].
379.	Presumptive Business Income Under Section 44ADA cannot be claimed by other than Resident Partnership Firm.
380.	In "Schedule Profit & Loss A/c" in table 64(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.
381.	In "Schedule Profit & Loss A/c" in table 64(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.
382.	In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
383.	If in "Schedule Profit & Loss A/c" field 66(i) "Turnover From Speculative Activity" is filled then field 66(ii) "Gross Profit" and filed 66(iii) "Expenditure, if any" is mandatory.
384.	In schedule BP field 38(a) "Chargeable income under Rule 7" cannot exceed the amount shown at field 4(c)(i) "Profit from activities covered under rule 7"
385.	In schedule BP field 38(b) "Deemed chargeable Income under Rule 7A" shall be minimum of 35 percent of amount shown at 4(c)(ii) "Profit from activities covered under rule 7A"
386.	In schedule BP field 38(c) "Deemed chargeable Income under Rule 7B(1)" shall be minimum of 25 percent of amount shown at 4(c)(iii) "Profit from activities covered under rule 7B(1)"
387.	In schedule BP field 38(d) "Deemed chargeable Income under Rule 7B(1A)" shall be minimum of 40 percent of amount shown at 4(c)(iv) "Profit from activities covered under rule 7B(1A)"
388.	In schedule BP field 38(e) "Deemed chargeable Income under Rule 8" shall be minimum of 40 percent of amount shown at 4(c)(v) "Profit from activities covered under rule 8"
389.	In schedule BP field 36(i) "Section 44AD (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive income under section 44AD(iia + iib)" of Schedule Profit & Loss A/c.
390.	In schedule BP field 36(ii) "Section 44ADA [63(ii) of schedule]" should match with field 63(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.
391.	In schedule BP field 36(iii) "Section 44AE [64(iv) of schedule]" should match with field 64(iv) "Total Presumptive Income u/s 44AE (ii-iii)" of Schedule Profit & Loss A/c.

392.	In schedule BP field 4a(i) "44AD" should match with field 36(i) "Section 44AD (62(ii) of schedule P&L)" of schedule BP .
393.	In schedule BP field 4a(ii) "44ADA" should match with field 36(ii) "Section 44ADA [63(ii) of schedule]" of schedule BP .
394.	In schedule BP field 4a(iii) "44AE" should match with field 36(iii) "Section 44AE [64(iv) of schedule]" of schedule BP .
395.	In schedule BP field 4a(iv) "44B" should match with field 36(iv) "Section 44B" of schedule BP .
396.	In schedule BP field 4a(v) "44BB" should match with field 36(v) "Section 44BB" of schedule BP .
397.	In schedule BP field 4a(vi) "44BBA" should match with field 36(vi) "Section 44BBA" of schedule BP .
398.	In schedule BP field 4a(vii) "44BBB" should match with field 36(vii) "Section 44BBB" of schedule BP .
399.	In schedule BP field 4a(viii) "44D" should match with field 36(viii) "Section 44D" of schedule BP .
400.	In schedule BP field 4a(ix) "44DA" should match with field 36(ix) "Section 44DA" of schedule BP .
401.	In schedule BP field 4a(x) "44DB" should match with field 36(x) "Section 44DB" of schedule BP .
402.	In schedule BP field 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)" should match with field 16 "Amount of Expenditure disallowed u/s 14A" of schedule OI.
403.	In schedule BP point 11 "Depreciation and amortization debited to profit and loss account" should match with field 53 "Depreciation and amortisation" of P&L A/c + field E(vi) "Depreciation of factory machinery" of Manufacturing A/c.
404.	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.
405.	In schedule OI field 3a "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 match with field 11a(iii) "Total effect of ICDS adjustments on profit (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)"
406.	In schedule OI field 3b "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 match with field 11b(iii) "Total effect of ICDS adjustments on profit (I + II + III + IV + V + VI + VII + VIII + IX + X) (if negative)"
407.	In schedule BP field 33 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3b + 4e of schedule OI.
408.	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.
409.	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.
410.	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
411.	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.

412.	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.
413.	In "Schedule House Property" Tax paid to local authorities shall not be allowed for Type of House Property as "Self Occupied"
414.	In HP schedule if type of House Property is selected as "Let Out" then "Name(s) of Tenant (if let out)" is mandatory.
415.	"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.
416.	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%.
417.	In schedule CG A1- 1a(iii) is more than "Zero" then table f of A1 is to be mandatorily filled.
418.	If in schedule CG B1- 1a(iii) is more than "Zero" then table f of B1 is to be mandatorily filled.
419.	In schedule CG if table f of A1 is filled then in column "percentage share" total of all Percentage share fields should be 100.
420.	In schedule CG if table f of B1 is filled then in column "percentage share" total of all Percentage share fields should be 100.
421.	"115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"..
422.	"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"..
423.	"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"
424.	"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"
425.	"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"
426.	"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"
427.	"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"
428.	"115A(1)(b)- Income from royalty & technical services" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"
429.	"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"
430.	"115ACA - Income by way of dividends from GDRs purchased in foreign currency by residents " drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"
431.	"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"
432.	"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"
433.	"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"
434.	"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"
435.	"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"
436.	"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"
437.	"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"
438.	"115E(a) - Investment income of a non-resident Indian chargeable u/s 115E" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"
439.	"115AB(1)(a) - Income in respect of units - off -shore fund" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"
440.	"PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"
441.	"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"
442.	"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"
443.	"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"
444.	"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"
445.	"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"
446.	"PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"
447.	"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"
448.	"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"

449.	"PTI-115ACA - Income by way of dividends from GDRs purchased in foreign currency by 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"
450.	"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"
451.	"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"
452.	"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"
453.	"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"
454.	"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"
455.	"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"
456.	"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"
457.	"PTI-115E(a) - Investment income of a non-resident Indian chargeable u/s 115E" 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"
458.	"PTI-115AB(1)(a) - Income in respect of units - off -shore 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"
459.	In schedule "TDS" in 15 B1, TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.
460.	In schedule "TDS" in 15 B2, TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.
461.	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.
462.	In schedule CYLA 5(ii) should be equal to 1(ii) - 3(ii) - 4(ii) for "House property"
463.	In schedule CYLA 5(iii) should be equal to 1(iii) - 2(iii) - 4(iii) for "Income from Business (excluding speculation profit and income from specified business) or profession"
464.	In schedule CYLA 5(iv) should be equal to 1(iv) - 2(iv) - 4(iv) for "Profit and gains from life insurance business u/s 115B"
465.	In schedule CYLA 5(v) should be equal to 1(v) - 2(v) - 4(v) for "Speculative Income"

466.	In schedule CYLA 5(vi) should be equal to 1(vi) - 2(vi) - 4(vi) for "Specified Business Income"
467.	In schedule CYLA 5(vii) should be equal to 1(vii) - 2(vii) - 3(vii) - 4(vii) for "Short-term capital gain taxable @ 15%"
468.	In schedule CYLA 5(viii) should be equal to 1(viii) - 2(viii) - 3(viii) - 4(viii) for "Short-term capital gain taxable @ 30%"
469.	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"
470.	In schedule CYLA 5(x) should be equal to 1(x) - 2(x) - 3(x) - 4(x) for "Short-term capital gain taxable at Special Rates in India as per DTAA"
471.	In schedule CYLA 5(xi) should be equal to 1(xi) - 2(xi) - 3(xi) - 4(xi) for "Long term capital gain taxable @ 10%"
472.	In schedule CYLA 5(xii) should be equal to 1(xii) - 2(xii) - 3(xii) - 4(xii) for "Long term capital gain taxable @ 20%"
473.	In schedule CYLA 5(xiii) should be equal to 1(xiii) - 2(xiii) - 3(xiii) - 4(xiii) for "Long term capital gains taxable at Special Rates in India as per DTAA"
474.	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"
475.	In schedule CYLA 5(xv) should be equal to 1(xv) - 2(xv) - 3(xv) - 4(xv) for "Profit from the activity of owning and maintaining race horses"
476.	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"
477.	In schedule CFL 4(xiii) should be equal to 4(x) - 4(xi) + 4(xii) for "House property loss"
478.	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"
479.	In schedule CFL 6(xiii) should be equal to 6(x) - 6(xi) + 6(xii) for "Loss from speculative Business"
480.	In schedule CFL 7(xiii) should be equal to 7(x) - 7(xi) + 7(xii) for "Loss from specified business"
481.	In schedule CFL 8(xiii) should be equal to 8(x) - 8(xi) + 8(xii) for "Short-term capital loss"
482.	In schedule CFL 10(xiii) should be equal to 10(x) - 10(xi) + 10(xii) for "Loss from owning and maintaining race horses"
483.	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
484.	The total of all the quarter of Income from Lottery must be equal to 2a of Schedule OS - DTAA 115BB respectively.
485.	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%"
486.	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%"
487.	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"
488.	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"
489.	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%"

490.	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%"
491.	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"
492.	Please enter "Assessee's percentage of share in the property" as 100% because the property is not co-owned.
493.	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA
494.	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA
495.	In schedule BFLA 1(iii) "Business (excluding speculation income and income from specified business)" should match with 5(iv) of schedule CYLA
496.	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA
497.	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA
498.	In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA
499.	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA
500.	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA
501.	In schedule BFLA 1(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) of schedule CYLA
502.	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA
503.	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA
504.	In schedule BFLA 1(xii) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xiii) of schedule CYLA
505.	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA
506.	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA
507.	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
508.	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)
509.	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.
510.	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".
511.	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
512.	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.

2.2 Category B:

<div align="center">Table 3: Category B Rules</div>

Sl. No.	Scenarios
1	Income under section 44AD/44ADA/44AE is greater than "Zero" Then Balance sheet particulars for "Regular books of accounts" or particulars for "No accounts case" (S.No C) is mandatory.

2.3 Category C:

<div align="center">Table 4: Category C Rules</div>

Sl. No.	Scenarios
1	"Short Term Capital Loss at Schedule CFL" is different with 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 different with sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
3	"House Property Loss at Schedule CFL" is different with the amount at "House Property Loss remaining after set-off at Schedule CYLA".
4	"Business & Profession Loss at Schedule CFL" is different with the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA".
5	"Speculative Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Speculative Business at Schedule BP"
6	"Specified Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Specified Business at Schedule BP".
7	"Other sources loss at Schedule CFL" is different with the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".

2.4 Category D:

<div align="center">Table 5: Category D Rules</div>

Sl. No.	Scenarios
1	In Schedule VIA - Sl. No. 2 Part C - Deduction can be claimed if the return is filed on or before the due date specified u/s 139(1)
2	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 12 September, 2019:

<div align="center">Table 6: 12 September, 2019 change</div>

Category	Scenarios	Change
A	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y but the details are not filled	New Rule
A	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y but the details are not 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 + Credit balance of Profit and loss account	New Rule

A	In "Schedule Part A-BS" Total partners'/ members' fund should be equal to the sum of Partners' / members' 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 "Part A-BS" Total Rupee Loans should be equal to the sum of From Banks + From persons specified in section 40A(2)(b) of the I. T. Act + From others	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 "Part A-BS" of A4(iii) Total Advances should be equal to the sum of From persons specified in section 40A(2)(b) of the I. T. Act + From Others	New Rule
A	In "Schedule Part A-BS" Sources of funds should be equal to the sum of Total Partners' / members' fund + Total Loan Funds + Deferred tax liability + Total Advances	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 "Part A-BS" Total Equity instruments should be equal to the sum of Listed equities + Unlisted equities	New Rule
A	In "Part A-BS" Total Long-term investments should be equal to the sum of Investment in property + Equity instruments + Preference Shares + Government or trust securities + Debenture or bonds + Mutual Funds + Others	New Rule
A	In "Part A-BS" Total Short-term Equity instruments should be equal to the sum of Listed equities + Unlisted equities	New Rule
A	In "Part A-BS" Total Short-term investments should be equal to the sum of Equity instruments + Preference Shares + Government or trust securities + Debenture or bonds + Mutual Funds + Others	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" Current assets, loans and advances Total Inventories should be equal to the sum of 3ai(iA + iB + iC + iD + iE + iF + iG)	New Rule
A	In "Part A-BS" Total Sundry Debtors should be equal to the sum of Outstanding for more than one year + Others	New Rule
A	In "Part A-BS" Total Cash and cash equivalents should be equal to the sum of Balance with banks + Cash-in-hand + Others	New Rule
A	In "Schedule Part A-BS" Total current assets should be equal to the sum of 3a(iH + iiC + iiiD + 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 "Part A-BS" Total Current liabilities should be equal to the sum of Total Sundry Creditors + Liability for Leased Assets +	New Rule

	Interest Accrued and due on borrowings + Interest accrued but not due on borrowings + Income received in advance + Other payables	
A	In "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 Part A-Trading Account the break up of other operating revenue should be consistent with total other operating revenue (Sr No. 4Aiiic).	New Rule
A	In Part A-Trading Account , SI.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	New Rule
A	In Part A-Trading Account ,Sr.no 4C(ix)- Duties, taxes and cess received or receivable in respect of goods and services sold or supplied is not equal to sum of Sr.no 4C(I to viii)	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 Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	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 "Schedule Part A-P& L" '14(xi)' Any other income should be equal to the sum of amount entered in idividual rows.	New Rule
A	In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent.	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 Part A-P&L,Sum of compensation and benefits to Employee sr no.22i to 22x should be equal to SR.NO 22xi.	New Rule
A	In schedule Profit and Loss Account, sum of expenditure on insurance SR.NO 23i to 23iv should be equal to SR.NO 23v Total	New Rule
A	In "Schedule Part A-P& L" Total Commission should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others	New Rule
A	In "Schedule Part A-P& L" Total Royalty should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others)	New Rule
A	In "Schedule Part A-P& L" Total Professional / Consultancy fees / Fee for technical services should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others)	New Rule
A	In "Schedule Part A-P& L" Total rates and taxes paid or payable should be equal to the sum of (Union excise duty + Service tax + VAT/ Sales tax + Cess + Central Goods & Service Tax (CGST) + State Goods & Services Tax (SGST) + Integrated Goods & Services Tax (IGST) + Union Territory Goods & Services Tax (UTGST) + Any other rate, tax, duty or cess including STT and CTT)	New Rule
A	In "Schedule Part A-P& L"Total other expenses should be equal to the sum of the amount entered in all rows	New Rule
A	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)	New Rule
A	In "Schedule Part A-P& L" Profit before interest, depreciation and taxes should be equal to the sum of [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]	New Rule
A	In "Schedule Part A-P& L" Total Interest should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others	New Rule
A	In "Schedule Part A-P& L" in '54' Net profit before taxes should be equal to the sum of (51 – 52iii – 53)	New Rule
A	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)	New Rule
A	In "Schedule Part 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 Part 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 62ia, or the amount claimed to have been earned, whichever is higher + 8% of 62ib, 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 64(i)]	New Rule
A	In "Schedule Part A-P& L"Total Presumptive Income u/s 44AE should be equal to the sum of 64(ii-iii)	New Rule
A	In "Schedule A-P&L" 65ii(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 (65id + 65iid)	New Rule
A	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	New Rule
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, sum ofSl.No.5a + 5b + 5c + 5d + 5e should be equal to SI.No. 5f	New Rule
A	In Schedule Part A-OI,Total amount disallowable under section 36 is inconsistent with the sum of individual amount.	New Rule
A	In Schedule Part A-OI Sl.No.7j.Total amount disallowable under section 36 and sum of values under that are inconsistent.	New Rule
A	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.	New Rule
A	In Schedule Part A-OI, Sl.No.9.g. Total amount disallowable under section 40A and sum of Sl.no.9a to Sl.No.9f are inconsistent.	New Rule
A	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.	New Rule
A	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.	New Rule
A	in Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h	New Rule
A	In "Schedule Part A-OI" Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC should be equal to the sum of 33AB + 33ABA + 33AC	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	Standard deduction allowed on House property should not be more than 30% of Annual value.	New Rule

A	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax	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	Total of House property should match with total of individual values	New Rule
A	In "Schedule BP" Profit before tax as per profit and loss account should be equal to the sum of (item 54, 62ii, 63ii, 64iv and 65iii & 66(iv) of Part A-P&L)	New Rule
A	In "Schedule BP" in A(4a) Profit or loss included in 1, should be equal to the value entered in section 44AD/ 44ADA/44AE/44B/44BB/44BBA/44BBB/44D/44DA/ 44DB/First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B)	New Rule
A	In "Schedule BP" of 'A(4c)' Profit from activities covered should be equal to the sum of amount entered in 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, Balance amount is not equal to the sum of individual values.	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, Sl.No.A.9.Total and the sum of amount entered in Sl.No.7a + 7b + 7c + 7d + 7e + 8a + 8b. Should be consistent	New Rule
A	The value at field (A10) of schedule BP should be equal to sum of si No. (6 + 9).	New Rule
A	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP	New Rule
A	In "Schedule BP" A(12iii) Total should be equal to the sum of 12i + 12ii	New Rule
A	The value at field (A13) of schedule BP should be equal to sum of si No. (10 + 11 – 12iii).	New Rule
A	In "Schedule BP" '14' Amounts debited to the profit and loss account, to the extent disallowable under section 36 should be equal to the sum of (6t of Part A-OI)	New Rule
A	In "Schedule BP" of '15' Amounts debited to the profit and loss account, to the extent disallowable under section 37 should be equal to the sum (7j of Part-OI)	New Rule
A	In "Schedule BP" of '16' Amounts debited to the profit and loss account, to the extent disallowable under section 40 should be equal to the sum of (8Aj of Part-OI)	New Rule
A	In "Schedule BP" of '17' Amounts debited to the profit and loss account, to the extent disallowable under section 40A should be equal to the sum of(9g of Part A-OI)	New Rule
A	In "Schedule BP" of '18' Any amount debited to profit and loss account of the previous year but disallowable under section 43B should be equal to the sum of (11h of Part-OI)	New Rule
A	In schedule BP, Sl.No.A.21. should be equal to sum of 21(i) to 21(xii)	New Rule

A	In "Schedule BP" of '24' Any other income not included in profit and loss account/any other expense not allowable should be equal to the sum of income from salary, commission, bonus, interest & others	New Rule
A	In "Schedule BP" '25 ' Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to the sum of (Column 3a + 4d of Part A- OI)	New Rule
A	The value at field (A26) of schedule BP should be equal to sum of si No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).	New Rule
A	In "Schedule BP" '30' Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year should be equal to the sum of (8Bof Part-OI)	New Rule
A	In "Schedule BP" '31' Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year should be equal to the sum of (10h of Part A-OI)	New Rule
A	In "Schedule BP" '33' Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stockshould be equal to the sum of (Column 3b + 4e of Schedule OI)	New Rule
A	The value at field (A34) of schedule BP should be equal to sum of si No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).	New Rule
A	In "Schedule BP" of '35' Income is not equal to the sum of (13 + 26-34)	New Rule
A	In "Schedule BP" of '36(xii)' Total should be equal to the sum of (36i to 36xi)	New Rule
A	In "Schedule BP" '37' Net profit or loss from business or profession other than speculative and specified business should be equal to the sum of (35 + 36xii)	New Rule
A	In "Schedule BP" of '38' Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to the sum of (38a + 38b + 38c + 38d + 38e + 38f)	New Rule
A	In "Schedule BP" '39' Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to the sum of [4c-(38a + 38b + 38c + 38d + 38e)]	New Rule
A	In "Schedule BP" '47' Profit or loss from specified business should be equal to the sum of (44 + 45-46)	New Rule
A	In "Schedule BP" '49' Income from specified business should be equal to the sum of (47-48)	New Rule
A	The value at field (D) of schedule BP should be equal to sum of si No.(A38 + B43 + C49)	New Rule
A	In "Schedule BP" in E(ii) Business income remaining after set off should be equal to the value entered in ((Business income remaining after set off) = (Income of current year)-(Business loss set off))	New Rule
A	In "Schedule BP" in E(iii) Business income remaining after set off should be equal to the value entered in ((Business income remaining after set off) = (Income of current year)-(Business loss set off))	New Rule
A	In "Schedule BP" in E(iv) Business income remaining after set off should be equal to the value entered in ((Business income	New Rule

	remaining after set off) = (Income of current year)-(Business loss set off))	
A	In "Schedule DPM" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year-Consideration or other realization during the previous year out of 3 or 4)	New Rule
A	In "Schedule DPM" Total depreciation should be equal to the sum of (10 + 11 + 12 + 13 + 14)	New Rule
A	In "Schedule DPM" 17 Net aggregate depreciation should should be equal to the sum of (15-16)	New Rule
A	In "Schedule DPM" 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 DOA" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year-Consideration or other realization during the previous year out of 3 or 4)	New Rule
A	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)	New Rule
A	In "Schedule DOA" 14 Net aggregate depreciation should should be equal to the sum of (12-13)	New Rule
A	In "Schedule DOA" Written down value on the last day of previous year should be equal to the sum of (6 + 9 -12)	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 DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)	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 ESR" column "Amount of deduction in excess of the amount debited to profit and loss" account should be equal to sum of (Amount of deduction allowable) - (Amount, if any, debited to profit and loss account)	New Rule
A	In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)	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" A1(d) Total Deduction should be equal to the sum of amount entered under section 54D/54G/54GA	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" A5(biv) Total should be equal to the sum of (i + ii + iii)	New Rule
A	In Schedule CG Sl.no. A6aiii of STCG should be equal to the sum of A6a(ic + ii)	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. A6e of STCG should be equal to the (6 of schedule - DCG)	New Rule
A	In "Schedule CG" A6(biv) Total should be equal to the sum of (i + ii + iii)	New Rule
A	In "Schedule CG" A6(f) Total Deduction should be equal to the sum of amount entered under section 54D/54G/54GA	New Rule
A	In "Schedule CG" A6(g) STCG on assets other than at A1 or A2 or A3 or A4 or A5 above should be equal to the sum of (6c + 6d + 6e - 6f)	New Rule
A	In "Schedule CG" A7 Amount deemed to be short term capital gains should be equal to the sum of (Amount not used for new asset or remained unutilized in Capital gains account (X) + Amount deemed to be short term capital gains, other than at 'a')	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 + biii)	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 + biii)	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 + biii)	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" B7(1)a(iii) Total should be equal to the sum of (ic + ii)	New Rule
A	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)	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 B9(aiii – biv)	New Rule
A	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)	New Rule
A	In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b)	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" 'C' Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of (A10 + B13)	New Rule
A	In "Schedule CG" in Table E value at field 2ix should be equal to sum of 2(iii + iv + v + vi + vii + viii)	New Rule
A	In "Schedule CG" in Table E value at field 3ix should be equal to sum of 3(ii + iv + v + vi + vii + viii)	New Rule
A	In "Schedule CG" in Table E value at field 4ix should be equal to sum of 4(ii + iii + v + vi + vii + viii)	New Rule
A	In "Schedule CG" in Table E value at field 5ix should be equal to sum of 5(ii + iii + iv + vi + vii + viii)	New Rule

A	In "Schedule CG" in Table E value at field 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 ve 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 & "income 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 + 3b	New Rule
A	In "Schedule OS" 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)	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	"House property loss claimed at Schedule CYLA" is different with the amount at "Schedule HP".	New Rule
A	"Business & Profession loss claimed at Schedule CYLA" is different with the amount at "Schedule BP".	New Rule

A	"Other sources loss at Schedule CYLA" is different with the amount at "Schedule OS".	New Rule
A	"Short Term Capital Loss at Schedule CFL" is different with sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	New Rule
A	"Long Term Capital Loss at Schedule CFL" is different with sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	New Rule
A	"House Property Loss at Schedule CFL" is different with the amount at "House Property Loss remaining after set-off at Schedule CYLA".	New Rule
A	"Business & Profession Loss at Schedule CFL" is different with the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA".	New Rule
A	"Speculative Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Speculative Business at Schedule BP"	New Rule
A	"Specified Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Specified Business at Schedule BP".	New Rule
A	"Other sources loss at Schedule CFL" is different with the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".	New Rule
A	When "House Property" is "Self occupied", Interest payable on borrowed capital is more than 2 lakhs.	New Rule
A	Amount of depreciation set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA	New Rule
A	Amount of allowance set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA	New Rule
A	Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled!	New Rule
A	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!	New Rule
A	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!	New Rule
A	"Sources of funds" should match with "Total application of funds" in Balance sheet	New Rule
A	Deductions claimed at Point No. 11a of "Part B TI" but "Schedule VI-A Part B" is not filled!	New Rule
A	Deductions claimed at Point No. 11b of "Part B TI" but "Schedule VI-A Part C" is not filled!	New Rule
A	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.	New Rule
A	In case property is co-owned, annual value of the property owned is not equal to own percentage share *annual value.	New Rule
A	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 2 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 2 to the maximum of Rs.200000.	New Rule
A	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 3 should be equal to (ii + iii + iv + v + vi + vii	New Rule

	+ viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 3.	
A	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 4	New Rule
A	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).	New Rule
A	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii).	New Rule
A	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii).	New Rule
A	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv + 1xv) of column 2.	New Rule
A	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv) of column 3.	New Rule
A	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiv + 4xv) of column 4.	New Rule
A	In "Schedule BFLA", value at field xvii "Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) of column 5.	New Rule
A	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 4 i.e, HP loss should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 4.	New Rule
A	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 5 i.e, "Loss from business other than loss from speculative Business and specified business" should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 5.	New Rule
A	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 6 i.e, "Loss from speculative Business" should be equal to the sum of values of (vi + vii + viii + ix) of column 6.	New Rule
A	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 7 i.e, "Loss from specified business" should be equal to the sum of values of (i + ii + iii + iv + v + vi + vii + viii + ix) of column 7.	New Rule
A	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 8 i.e, "Short-term capital loss" should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 8.	New Rule
A	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 9 i.e, "Long-term capital loss" should be equal to the sum of values of (ii + iii + iv + v + vi + vii + viii + ix) of column 9.	New Rule
A	In "Schedule CFL", value at Sl.no.10 "Total of earlier year losses b/f" for Column 10 i.e, "Loss from owning and	New Rule

	maintaining race horses" should be equal to the sum of values of (vi + vii + viii + ix) of column 10.	
A	In "Schedule UD", value at field "Total" of col "Amount of brought forward unabsorbed depreciation (3)" should be equal to value entered in individual columns.	New Rule
A	In "Schedule UD", value at field "Total" of col "Amount of depreciation set-off against the current year income (4)" should be equal to value entered in individual columns.	New Rule
A	In "Schedule UD", value at field "Amount of brought forward unabsorbed allowance (6)" should be equal to value entered in individual columns.	New Rule
A	In "Schedule UD", value at field "Total" of col "Amount of allowance set-off against the current year income (7)" should be equal to value entered in individual columns.	New Rule
A	In "Schedule UD", value at column (5) "Balance Carried forward to the next year " should be equal to the value of "column 3"-"column 4".	New Rule
A	In "Schedule UD", value at column (8) "Balance Carried forward to the next year" should be equal to the value of column 6-column 7	New Rule
A	In "Schedule ICDS" , value at field in 'XI(a) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)	New Rule
A	In "Schedule ICDS" , value at field in 'XI(b) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if negative)	New Rule
A	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.	New Rule
A	In "Schedule 80P", value at field "14" "Total" should be equal to the sum of values at "1 + 2 + 3 + 4 + 5 + 6 + 7 + 8 + 9 + 10 + 11 + 12 + 13"	New Rule
A	In "Schedule AMT", Value of field '1' "Total Income as per item 13 of PART-B-TI" should be equal to value of "13 of Part B TI"	New Rule
A	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"	New Rule
A	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "Sl.no.1 + Sl.no.2d"	New Rule
A	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2019-20" should be equal to "1d of Part-B-TTI"	New Rule
A	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2019-20" should be equal to "2g of Part-B-TTI"	New Rule
A	In "Schedule AMTC" , value at field sl.no.3 "Amount of tax against which credit is available" should be equal to value of (Sl.no.2 - Sl.no.1)	New Rule
A	In "Schedule AMTC" , at sl.no.4 , value at column "Set-off in earlier assessment years (B2)" should not be more than value at column "Gross (B1)"	New Rule
A	In "Schedule AMTC", in Sl.no.4, (B3) should be equal to (B1) - (B2) for all rows	New Rule
A	In "Schedule AMTC", value at sl.no.5 "Amount of tax credit under section 115JD utilised during the year" should be equal to value at field '4ix' "Total" of column "AMT Credit Utilised during the Current Assessment Year (C)"	New Rule

A	In "Schedule AMTC", value at Sl.no.6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to value at Sl.no.4ix "Total" of column "Balance AMT Credit Carried Forward (D)"	New Rule
A	In "Schedule EI, value at'3iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "Sl. No. 39 of Sch. BP"	New Rule
A	In "Schedule EI, Value at '3v' "Net Agricultural income for the year" should be equal to the value of (i – ii – iii + iv)	New Rule
A	In "Schedule EI, Value at '7' "Total" should be equal to the value of (1 + 2 + 3(v) + 4 + 5 + 6)	New Rule
A	In "Schedule FSI", Value at field "Total" of Column(d) "Tax payable on such income under normal provisions in India" should be equal to the sum of (i + ii + iii + iv) for each block.	New Rule
A	In "Schedule FSI", Value at field "Total" of Column(c) "Tax paid outside India" should be equal to the sum of (i + ii + iii + iv) for each block.	New Rule
A	In "Schedule FSI", Value at field "Total" of Column(b) "Income from outside India" should be equal to the sum of (i + ii + iii + iv) for each block.	New Rule
A	In "Schedule FSI", Value at field "Total" of Column(e) "Tax relief available in India (e)= (c) or (d) whichever is lower" should be equal to the sum of (i + ii + iii + iv) for each block.	New Rule
A	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'	New Rule
A	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'	New Rule
A	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"	New Rule
A	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A38 of Schedule-BP"	New Rule
A	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."	New Rule
A	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."	New Rule
A	In "Schedule PART B - TI" , value of '2iv' Income chargeable to tax at special rate should be equal to the sum of A3d of Schedule BP + A3e of Schedule BP and E3iv at table E of Schedule BP.	New Rule
A	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)	New Rule
A	In "Schedule PART B - TI", value of '3a(i)' Short-term chargeable @ 15% should be equal to "9ii of item E" of "schedule CG"	New Rule
A	In "Schedule PART B - TI", value of '3a(ii)' Short-term chargeable @ 30% should be equal to "9iii of item E" of "schedule CG"	New Rule

A	In "Schedule PART B - TI", value of '3a(iii)' Short-term chargeable at applicable rate should be equal to "9iv of item E" of "schedule CG"	New Rule
A	In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "9v of item E" of "schedule CG"	New Rule
A	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .	New Rule
A	In "Schedule PART B - TI", value of '3b(i)' Long-term chargeable @ 10% should be equal to "9vi of item E" of "schedule CG"	New Rule
A	In "Schedule PART B - TI", value of '3b(ii)' Long-term chargeable @ 20% should be equal to "9vii of item E" of "schedule CG"	New Rule
A	In "Schedule PART B - TI" , value of '3b(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", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)	New Rule
A	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)	New Rule
A	In "Schedule PART B - TI" of '4a' Net income from other sources chargeable to tax at normal applicable rates" should be equal to the value at Sl.no.6 of Schedule OS	New Rule
A	In "Schedule PART B - TI" of '4b' Income chargeable to tax at special rate should be equal to the sum of 2 of Schedule OS	New Rule
A	In "Schedule PART B - TI" , value of '4c' "Income from the activity of owning and maintaining race horses" should be equal to value at "8e of Schedule OS"	New Rule
A	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)	New Rule
A	In "Schedule PART B - TI" , value at Sl.no.'5' "Total of head wise income" should be equal to the value of 1 + 2v + 3c + 4d	New Rule
A	In "Schedule PART B - TI" ,value of '6' Losses of current year to be set off against 5 should be equal to the "total of 2xvii,3xvii and 4xvii of Schedule CYLA"	New Rule
A	In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 - 6	New Rule
A	In "Schedule PART B - TI" ,value of '8' Brought forward losses to be set off against 7 should be equal to value at "total of 2xvi, 3xvi and 4xvi" of "Schedule BFLA"	New Rule
A	In "Schedule PART B - TI", value at field '9' "Gross Total income " should be equal to the value at Sl.no.7 - Sl.no.8	New Rule
A	In "Schedule PART B - TI" value of '11(a)' Part-B of Chapter VI-A should be equal to the value at field "Total Deduction under Part B" of Schedule VI-A and limited upto (9-10) of Part B TI.	New Rule
A	In "Schedule PART B - TI" of '11(b)' Part-C of Chapter VI-A should be equal to value at Sl.no.2 "Total Deduction under Part C" of "Schedule VI-A" and limited upto "9-10-2iii" of "Part B TI"	New Rule
A	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).	New Rule
A	In "Schedule PART B - TI" value at field "Incomes not forming part of total income (12a + 12b + 12c)" should be equal to the sum of values at (12a + 12b + 12c)	New Rule

A	In "Schedule PART B - TI" value at Sl.no.15' "Net agricultural income/ any other income for rate purpose" should be equal to value of Sl.no.3 of Schedule EI	New Rule
A	In "Schedule PART B - TI", value at sl.no. '17' "Losses of current year to be carried forward" should be equal to sum of all values of row "xii" of Schedule CFL	New Rule
A	In "Schedule PART B - TI", value at Sl.no.'18' "Deemed total income under section 115JC" should be equal to value at Sl.no. 3 of AMT	New Rule
A	In "PART B- TTI", value at Sl.no '1a' Tax payable on deemed total income under section 115JC" should be equal to value at Sl.no. 4 "Tax payable under section 115JC " in Schedule AMT	New Rule
A	In "PART B- TTI", value at Sl.no '1c' Health and Education Cess @ 4% should be equal to the 4% (1a + 1b)	New Rule
A	In "PART B- TTI", value at Sl.no '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c)	New Rule
A	In "PART B- TTI", value at Sl.no '2b' Tax at special rates should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"	New Rule
A	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.	New Rule
A	In "PART B- TTI", value at Sl.no '2e(i)' should match with 25% of 115BBE Tax in "Schedule SI"	New Rule
A	In "PART B- TTI", value at Sl.no '2e(iii)' "Total Surcharge" should be equal to the sum of 2e(i) + 2e(ii)	New Rule
A	In "PART B- TTI", value at Sl.no '2g' Gross tax liability should be equal to the sum of values at Sl.no.2d + 2eiii + 2f	New Rule
A	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income" or value at sl.no.2g "Gross tax liability"	New Rule
A	In "PART B- TTI", value at Sl.no '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at Sl.no.5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI)	New Rule
A	In "PART B- TTI", value at sl.no.'5' " Tax payable after credit under section 115JD" should be equal to Sl.no.3 - Sl no.4.	New Rule
A	In "PART B- TTI", value at Sl.no value at Sl.no. '6a' "Section 90/90A" should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.	New Rule
A	In "PART B- TTI", value at Sl.no value at Sl.no. '6b' "Section 91" should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR.	New Rule
A	In "PART B- TTI", value at Sl.no value at Sl.no.6c "Total" should be equal to the sum of value at "Section 90/90A" + "Section 91 "	New Rule
A	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c	New Rule
A	In "PART B- TTI", value at Sl.no '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F	New Rule
A	In "PART B- TTI", value at Sl.no value at Sl.no.9 "Aggregate liability" should be equal to the sum of value at Sl.no.7 "Net	New Rule

	tax liability" + value at sl.no.8e "Total Interest and Fee Payable"	
A	In "PART B- TTI" , value at sl.no.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 "PART B- TTI", value at Sl.no '10b' "TDS " should be equal to the value at "total" field of "Column 9 of 15B(1) and 15B(2)" in TDS Schedule.	New Rule
A	In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field of "Column 7 of 15C in TCS Schedule.	New Rule
A	In "PART B- TTI" , value at sl.no.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 "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self-Assessment Tax "	New Rule
A	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.	New Rule
A	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.	New Rule
A	In "Schedule IT" in table 15A, Total of all rows of Column 5 "Amount" should be equal to "Total" Field.	New Rule
A	In "Schedule TDS" in table 15B(1), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.	New Rule
A	In "Schedule TDS" in table 15B(2), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.	New Rule
A	In "Schedule TCS" in table 15C, Total of all rows of Column 7 "Amount out of (5) or (6) being claimed this Year " Should be equal to 'Total' Field.	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 62(ii)(a) cannot be greater than field 62(i)(a).	New Rule

A	In schedule Profit & Loss Account field 62(ii)(b) cannot be greater than field 62(i)(b) "'Any other mode".	New Rule
A	Presumptive Business Income Under Section 44AD cannot be claimed by other than Resident Partnership Firm.	New Rule
A	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).	New Rule
A	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).	New Rule
A	In Profit & Loss A/c field 63(ii) cannot be less than 50% of field 63(i).	New Rule
A	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 64(i) of 44AE in schedule Profit & Loss A/c should be filed.	New Rule
A	In "Schedule Profit & Loss A/c" field 64(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	Presumptive Business Income Under Section 44ADA cannot be claimed by other than Resident Partnership Firm.	New Rule
A	In "Schedule Profit & Loss A/c" in table 64(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 64(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 64(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 66(i) "Turnover From Speculative Activity" is filled then field 66(ii) "Gross Profit" and filed 66(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(c)(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(c)(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(c)(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(c)(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(c)(v) "Profit from activities covered under rule 8"	New Rule
A	In schedule BP field 36(i) "Section 44AD (62(ii) of schedule P&L)" should match with field 62(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 [63(ii) of schedule]" should match with field 63(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.	New Rule
A	In schedule BP field 36(iii) "Section 44AE [64(iv) of schedule]" should match with field 64(iv) "Total Presumptive Income u/s 44AE (ii-iii)" of Schedule Profit & Loss A/c.	New Rule
A	In schedule BP field 4a(i) "44AD" should match with field 36(i) "Section 44AD (62(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 [63(ii) of schedule]" of schedule BP .	New Rule
A	In schedule BP field 4a(iii) "44AE" should match with field 36(iii) "Section 44AE [64(iv) of schedule]" 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) "44BBB" should match with field 36(vii) "Section 44BBB" of schedule BP .	New Rule
A	In schedule BP field 4a(viii) "44D" should match with field 36(viii) "Section 44D" of schedule BP .	New Rule
A	In schedule BP field 4a(ix) "44DA" should match with field 36(ix) "Section 44DA" of schedule BP .	New Rule
A	In schedule BP field 4a(x) "44DB" should match with field 36(x) "Section 44DB" of schedule BP .	New Rule
A	In schedule BP field 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)" should match with field 16 "Amount of Expenditure disallowed u/s 14A" of schedule OI.	New Rule
A	In schedule BP point 11 "Depreciation and amortization debited to profit and loss account" should match with field 53 "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 OI field 3a "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 match with field 11a(iii) "Total effect of ICDS adjustments on profit (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)"	New Rule
A	In schedule OI field 3b "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 match with field 11b(iii) "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 33 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3b + 4e of schedule OI.	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	New Rule

	valuation of stock" should match with sum of fields 3a + 4d of schedule OI.	
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 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	In "Schedule House Property" Tax paid to local authorities shall not be allowed for Type of House Property as "Self Occupied"	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 interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"..	New Rule
A	"115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency" drop-down should not be selected more than one time in schedule OS under point 2d "Any other income chargeable at special rate"..	New Rule
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)- 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 - Income by way of dividends from GDRs purchased in foreign currency by residents " 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 of a non-resident Indian chargeable u/s 115E" 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	"115AB(1)(a) - Income in respect of units - off -shore 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	"PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule

A	"PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule
A	"PTI-115A(1) (a)(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 received in respect of units of UTI purchased in foreign currency" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule
A	"PTI-115A(1)(b)- Income from royalty & technical services" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule
A	"PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule
A	"PTI-115ACA - Income by way of dividends from GDRs purchased in foreign currency by 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-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 income in the nature of income from other sources chargeable at special rates"	New Rule

A	"PTI-115BBC - Anonymous donations" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule
A	"PTI-115BBDA - Dividend Income from domestic company exceeding 10Lakh" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule
A	"PTI-115BBF - Tax on income from patent" drop-down should not be selected more than one time in schedule OS under point 2e "Pass through income in the nature of income from other sources chargeable at special rates"	New Rule
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 chargeable u/s 115E" 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-115AB(1)(a) - Income in respect of units - off -shore 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	In schedule "TDS" in 15 B1, TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.	New Rule
A	In schedule "TDS" in 15 B2, TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.	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) - 3(ii) - 4(ii) for "House property"	New Rule
A	In schedule CYLA 5(iii) should be equal to 1(iii) - 2(iii) - 4(iii) for "Income from Business (excluding speculation profit and income from specified business) or profession"	New Rule
A	In schedule CYLA 5(iv) should be equal to 1(iv) - 2(iv) - 4(iv) for "Profit and gains from life insurance business u/s 115B"	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(x) should be equal to 1(x) - 2(x) - 3(x) - 4(x) for "Short-term capital gain taxable at Special Rates in India as per DTAA"	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(xiii) should be equal to 1(xiii) - 2(xiii) - 3(xiii) - 4(xiii) for "Long term capital gains taxable at Special Rates in India as per DTAA"	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 the activity of 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 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	New Rule

	with field 5(x) of schedule BFLA "Long-term capital gain taxable @ 10%"	
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) "House property" should match with 5(ii) of schedule CYLA	New Rule
A	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" 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(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) 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(xii) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xiii) 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 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	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

3.2   Change as on 18 September, 2019:

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Table 7: 18 September, 2019 change

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Category	Scenarios	Change
C	"Short Term Capital Loss at Schedule CFL" is different with sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	Category Modified
C	"Long Term Capital Loss at Schedule CFL" is different with sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	Category Modified
C	"House Property Loss at Schedule CFL" is different with the amount at "House Property Loss remaining after set-off at Schedule CYLA".	Category Modified
C	"Business & Profession Loss at Schedule CFL" is different with the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA".	Category Modified
C	"Speculative Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Speculative Business at Schedule BP"	Category Modified
C	"Specified Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Specified Business at Schedule BP".	Category Modified
C	"Other sources loss at Schedule CFL" is different with the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".	Category Modified
A	In "Schedule DPM" 21 Written down value on the last day of previous year should be equal to the sum of (6+ 9 -15)	Removed
A	In "Schedule DOA" 18 Written down value on the last day of previous year should be equal to the sum of (6+ 9 -12)	Removed

3.3   Change as on 13 January, 2020:

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Table 8: 13 January, 2020 change

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Category	Scenarios	Change
D	In Schedule VIA - Sl. No. 2 Part C - Deduction can be claimed if the return is filed on or before the due date specified u/s 139(1)	Category Modified

3.4   Change as on 27 January, 2020:

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Table 9: 27 January, 2020 change

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Category	Scenarios	Change
D	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