Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 3 – Validation Rules for AY 2020-21

Version 1.0
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1. Purpose

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

2. Validation Rules

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

Table 1: List of Category of Defect

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

2.1 Category A:

Table 2: Category A Rules

Sl. No.	Scenarios
1.	Amount of deduction claimed u/s 80-IA in schedule VIA is higher than the total amount at schedule 80IA
2.	Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled!
3.	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d)
4.	Deduction claimed u/s 80-IB in "Schedule VI-A" is higher than the amount in "Schedule 80-IB"
5.	Deduction u/s 80-IB cannot be claimed in schedule VI-A unless schedule 80-IB is filled
6.	In "Schedule 80-IB" Total deduction under section 80-IB should be equal to the value entered in (Total of a to l)
7.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" is higher than the amount in sl no (e) of "Schedule 80-IC/IE"
8.	Deduction u/s 80-IC/IE cannot be claimed in schedule VI-A unless "Schedule 80-IC/IE" is filled
9.	In "Schedule 80-IC or IE" Total deduction under section 80-IC or 80 IE should be equal to the sum of (a+b+c+dh)
10.	In "Schedule 80-IC or IE" d(h) : Total of deduction for undertakings located in North-east should be equal to the sum of (Total of d(a) to d(g))

11.	In schedule SI, Tax on accumulated balance of recognized provident fund is not equal to sl no 2civ(tax benefit) of schedule OS
12.	Kindly restrict the total deduction claimed u/s 80C, 80CCC & 80CCD (1) to Rs. 1,50,000
13.	For any of the employer category as 'Pensioners', Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.
14.	Assessee not being an individual cannot claim deduction u/s 80CCD(1)
15.	Since your status is other than individual, you cannot claim deduction u/s 80CCD(1B)
16.	Deduction u/s 80CCD(2) should not be more than 10% of salary and cannot be claimed if employer is Central Government
17.	Deduction u/s 80CCD(2) is claimed by HUF.
18.	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75,000
19.	Assessee is claiming deduction under section 80DD but eligible category description not provided
20.	Assessee is claiming deduction under section 80DDB but eligible category description not provided
21.	Deduction u/s 80E cannot be claimed by HUF.
22.	Deduction u/s 80EE cannot be claimed by HUF.
23.	Deduction u/s 80G claimed but details are not provided in Schedule 80G
24.	Maximum amount that can be claimed u/s 80GG is 25% of Total income or 60000 whichever is less
25.	Deduction u/s 80U cannot claimed by HUF
26.	Assessee is claiming deduction under section 80U but eligible category description not provided
27.	Assessee has claimed deduction u/s 80DDB for self and dependent more than the maximum limit of Rs.40,000/-
28.	In case of multiple employer category if all the employer category is other than pensioners then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary
29.	In Schedule VI-A: Sl.No.2w: 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.
30.	In Schedule VI-A: Sl.No. 2w: 80QQB is only allowed to Individual
31.	In Schedule VI-A: Sl.No. 2x: 80RRB is only allowed to Resident or Resident but not ordinary resident
32.	In Schedule VI-A: Sl.No. 2x: 80RRB is only allowed to Individual.
33.	Total Income is greater than 50,00,000 but Schedule AL is not filled
34.	If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily filled.
35.	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled.
36.	The amount at "Total Profits and Gains from Business or Profession" is different from sum of "Individual profits and Gains from Business and Profession"
37.	The amount at "Total Short term Capital Gains" is not equal to the sum of "Individual Short Term Capital Gain amounts"
38.	The amount at "Total Long term Capital Gains" is not equal to the sum of "Individual Long Term Capital Gain amounts".
39.	The amount at "Total Capital Gains" is not equal to the sum of "Short Term and Long Term Capital Gains".
40.	Total Income from other sources at Schedule BTI is not equal to the sum of "Individual incomes from Other Sources head"

41.	In schedule -Part B TI the value in pt. 6 is not equal to total of pt.(1 + 2 + 3v + 4c+ 5d)
42.	Tax Payments claimed in "Part B-TTI" are not equal to the claims made in TDS/TCS/Tax Payments.
43.	Income claimed under the head Salaries in Part B TI, but Sch Salary not filled
44.	Income claimed under the head House Property in Part B TI, but Schedule HP is not filled
45.	Income claimed under Profit and gains from business other than speculative business and specified business in Part B TI, but Sch BP is not filled
46.	Income claimed in Short term chargeable @15% in Part B-TI ,but Table E in Sch CG not filled
47.	Income claimed in Short term chargeable @30% in Part B-TI,but Table E in Sch CG not filled
48.	In Part B-TI - Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled
49.	In Part B-TI Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled
50.	In Part B-TI Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled
51.	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
52.	Income chargeable to tax at special rate is claimed at Schedule Part B TI, but "Schedule OS" is not filled
53.	Income from the activity of owning and maintaining race horses is claimed at Schedule Part B TI, but "Schedule OS" is not filled
54.	In Part B-TI Losses of current year set off against income from all the heads is not equal to the "Total losses set off" at Schedule CYLA.
55.	In Part B-TI , Brought forward losses set off against Balance Income is not equal to "Total of brought forward losses set off" at Schedule BFLA.
56.	In Part B-TI, Gross Total Income is not equal to sum of the Incomes individually offered
57.	Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled
58.	Losses of current year to be carried forward at "Part B TI" is not equal to the "Total of Current year losses" of Schedule CFL.
59.	In Part B-TI, Total Income is not equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"
60.	Tax Payable on deemed total Income u/s 115JC in Part B TTI is not equal to the tax ascertained at Schedule AMT
61.	In Part B-TTI, Total Tax Payable on Deemed Total Income u/s 115JC is not equal to the sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).
62.	In Part B-TTI, Tax Payable on Total Income is not equal to the sum of (Normal Tax plus Special Tax minus Rebate on Agricultural Income).
63.	In Part B-TTI, The amount at "Tax payable" is not equal to the amount of [Tax Payable on Total Income minus Rebate u/s 87A]
64.	In Part B-TTI, The amount at "Gross tax liability" is not equal to the sum of (Tax Payable, Surcharge & Education Cess)
65.	AMT Credit u/s 115JD claimed in Part B TTI is not equal to the amount of Credit at Schedule AMTC.
66.	Relief claimed under section 90/90A in Part B TTI is not equal to "Amount entered in Schedule TR"
67.	Relief claimed under section 91 in Part B TTI is not equal to "Amount entered in Schedule TR"
68.	"Total Tax Relief" is different with the sum of (Relief u/s 89, Relief u/s 90/90A and Relief

	u/s 91).
69.	In Part B TTI, Total Interest & fee Payable is not equal to the sum of "Interest & fee u/s 234A + 234B + 234C+234F"
70.	In Part B TTI, Aggregate liability is not equal to the sum of "Net tax liability plus Total Interest & fee Payable"
71.	In Part B TTI, Total Taxes Paid is not equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"
72.	IFSC under "Bank Details" is not matching with the RBI database & IFSC entered is not matching with the RBI database for Other Bank account details
73.	Income claimed u/s 115BBF in Part B TI is not matching with the same income disclosed in Schedule BP.
74.	Rebate u/s 87A cannot be claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs 5 lakhs.
75.	Deductions claimed at Deduction under Chapter VIA (a) of "Part B TI" but "Schedule VIA" is not filled
76.	Deductions claimed at Deduction under Chapter VIA (b) of "Part B TI" but "Schedule VI-A Part C" is not filled
77.	In schedule part BTI-Deduction u/s 10AA is not consistent with the deduction mentioned in schedule 10AA',
78.	Income claimed under Profit and gains from speculative business in Part B TI is not equal to amount mentioned in Schedule BP
79.	In Schedule BP, Sl. No. A33 Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock and sum total of Column 3b + 4e of Part A- OI are inconsistent
80.	In schedule BP, Sl.No.A.35. Income and the sum of amount entered in Sl.No.A.(13+26-34) are inconsistent
81.	In schedule BP, Sl.No.A.36viii and the sum of individual amounts entered in Sl.No.A.36i to 36vii. are inconsistent
82.	In schedule BP, Sl.No.A.37 "Net profit or loss from business or profession other than speculative and specified business and the sum of amount entered in "Sl.No.A.35 + A.36vii" are inconsistent
83.	In Schedule BP,value mentioned in the field 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 is not consistent with difference between amount mentioned at field" Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA" and sum of fields 38a+ 38b + 38c + 38d + 38e + 38f
84.	In schedule BP, Sl.No. D. Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in Sl.No.(A38 + B43 + C49) are inconsistent
85.	If the value at field (A)(36(i) to 36vii) is not equal to SI.NO. 4a of Schedule BP.
86.	Schedule BP sl no E(3) Business income remaining after set off should be equal to Income of current year after Business loss set off
87.	In Schedule BP, “Depreciation allowable under section 32(1)(i)”, depreciation is claimed whereas ''Nature of business'' mentioned by the taxpayer is other than power sector (Code 05001).
88.	Part A OI sl no 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) is not consistent with with the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"

89.	Part A OI sl no 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) is not consistent with the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)"
90.	Other sources loss at Schedule CFL is not equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".
91.	Schedule BFLA sl no 1i should be equal to sl no (5ii of schedule CYLA)
92.	Schedule BFLA sl no 1ii should be equal to sl no(5iii of schedule CYLA)
93.	Schedule BFLA sl no 1iii should be equal to sl no(5iv of schedule CYLA)
94.	In Schedule BFLA, sl no 1iv is not equal to sl no 5v of schedule CYLA
95.	In Schedule BFLA, sl no 1v is not equal to sl no 5vi of schedule CYLA
96.	In Schedule BFLA, sl no 1vi is not equal to sl no 5vii of schedule CYLA
97.	In Schedule BFLA, sl no 1vii is not equal to sl no 5viii of schedule CYLA
98.	In Schedule BFLA, sl no 1viii is not equal to sl no 5ix of schedule CYLA
99.	In Schedule BFLA, sl no 1x is not equal to sl no 5xi of schedule CYLA
100.	In Schedule BFLA, sl no 1xi is not equal to sl no 5xii of schedule CYLA
101.	In Schedule BFLA, sl no 1xiii is not equal to sl no 5xiv of schedule CYLA
102.	In Schedule BFLA, sl no 1xiv is not equal to sl no 5xv of schedule CYLA
103.	In Schedule BFLA, sl no 1xv is not equal to sl no 5xvi of schedule CYLA
104.	In Schedule RA, Total donation is not equal to donation in cash + Donation in other mode
105.	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
106.	In Schedule ICDS, sl no 11a is not equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive
107.	In Schedule ICDS, sl no 11b is not equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if negative
108.	In Part A- BS-Sources of funds, total of Proprietor's fund should be equal to sum of proprietor's Capital and total Reserve and surplus
109.	In Part A- BS-Sources of funds, Total Loan Funds should be equal to sum of "Secured Loans and "Unsecured Loans"
110.	In Part A- BS-Sources of funds "total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds and Deferred Tax Liability
111.	In Part A- BS- Application of funds, total of investments should be equal to sum of Long term Investments and Short term Investments
112.	In Schedule 5A, Sl. No. 5 Total is not equal to sum of Sl. No. (1+2+3+4)
113.	In Schedule ESR, Sl.No.4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and Sl.No.3-Sl.No.2 are inconsistent.
114.	Sr.no 15 in Schedule DPM should be sum of Sr.no (10+11+12+13+14)
115.	Sr.no 17 in Schedule DPM should be sum of Sr.no (15-16)

116.	Sr.no 12 in Schedule DOA should be sum of Sr.no (10+11)
117.	Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl no 1a + 1b + 1c+1d
118.	If Sl no 1e of Schedule DCG is not equal to sum of 1a + 1b + 1c+ 1d
119.	If Sl no 2d of schedule DCG is not equal to sum of sl no 2a + 2b + 2c
120.	Sl no 1a of schedule DCG is not equal to sl no 20i of schedule DPM
121.	Sl no 1b of schedule DCG is not equal to sl no 20ii of schedule DPM
122.	Sl no 1c of schedule DCG is not equal to sl no 20iii of schedule DPM
123.	Schedule DCG block of building entitled for depreciation at 5% should be equal to sl no 17ii of schedule DOA
124.	Schedule DCG block of building entitled for depreciation at 10% should be equal to sl no 17iii of schedule DOA
125.	Schedule DCG block of building entitled for depreciation at 40% should be equal to sl no 17iv of schedule DOA
126.	Schedule DCG block of furniture and fittings should be equal to sl no 17v of schedule DOA
127.	Schedule DCG block of intangible assets should be equal to sl no 17vi of schedule DOA
128.	Schedule DCG block of ships should be equal to sl no 17vii of schedule DOA
129.	Part A Manufacturing Account, Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii
130.	Part A Manufacturing Account, Total of Direct expenses should be equal to the total of break-up of direct expenses
131.	Part A Manufacturing Account, Total Factory overheads should be equal to the sum of break-up of Factory overheads
132.	Part A Manufacturing Account, Total debits to manufacturing account as per Sl no 1F should be equal to Sl no 1(Aiii+B+C+D+Evii)
133.	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock
134.	Part A Manufacturing Account, Sl no 3 Cost of Goods Produced – transferred to Trading Account (1F - 2) should be equal to 1F-2
135.	In schedule, Part A-Trading Account the breakup of other operating revenue is not consistent with total other operating revenue (Sr No. 4.Aiiic).
136.	In Part A-Trading Account, SI.No. 4A(iv) "Total A (i + ii + iiic)" is not equal to sum of SI. No.4A(i)+4A(ii)+4A(iiic).
137.	In Part A-Trading Account, SI.No. 4A(Cix) is not equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
138.	In Part A-Trading Account, Total revenue from operations in Sl no 4D is not equal to (Aiv + B +Cix)
139.	In Part A Trading Account, Total Direct expenses is not equal to sum of carriage Inward, power and fuel and other direct expenses
140.	In schedule Part A-P & L, total of other income is not equal to the sum of break up of other income.
141.	Part A P&L, Sl no 15 Total of credits to profit and loss account (13+14xii) is not equal to the sum of sl no 13+14xii
142.	In Part A P&L, Sl no 56 Profit after tax is not equal to the sum of (Net Profit before Taxes-provision for current tax-provision for deferred tax)

143.	In Part A P&L, Sl. no. 58 is not equal to sum of sr. no. 56 +sr. no. 57
144.	Part A P&L, sl no 60 Balance carried to balance sheet in proprietor's account is not equal to with difference between Amount available for appropriation and Transferred to Reserve and Surplus
145.	In Part A P&L, Sl no 61(i)Gross Turnover or Gross Receipts is not equal to the sum of Individual fields
146.	In Part A P&L, Sl no 61(ii)Presumptive Income under section 44AD is not equal to the sum of Individual fields
147.	In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.
148.	Part A P&L, Total profit as per 64iii is not equal to sum of net profit from Business and Net profit from Profession
149.	In Part A General, "Whether you have held unlisted equity shares at any time during the previous year?" Flag is selected as "Yes" but the details are not filled
150.	In Part A General, Whether you were Director in a company at any time during the previous year? Flag is Y than the details should be filled
151.	in Schedule 80G, Total Donation at point A is not equal to the sum of Donation in Cash and Donation in other mode
152.	in Schedule 80G, Total Donation at point B is not equal to the sum of Donation in Cash and Donation in other mode
153.	in Schedule 80G, Total Donation at point C is not equal to the sum of Donation in Cash and Donation in other mode
154.	in Schedule 80G, Total Donation at point D is not equal to the sum of Donation in Cash and Donation in other mode
155.	In Sch 80G, Total Donation at point E is not equal to the sum of (Aiii+Biii+Ciii+Diii)
156.	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.
157.	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
158.	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero
159.	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
160.	In Schedule HP, Sl.no 1e - Annual Value should be output of SL.no (1a- 1d)
161.	In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c)
162.	In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h)
163.	In Schedule HP - Sl.no 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j
164.	In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c) should be equal to the sum of Sl.no 1a+1b+1c
165.	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.no 2 - 3
166.	In Schedule S, Sl. No. 5 Deductions u/s 16 (5a+5b+5c) should be sum of 5a+5b+5c
167.	In Schedule OS, Sl.no 2e Pass through income in the nature of income from other sources

	chargeable at special rates should be equal to sum of all the drop downs
168.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
169.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
170.	In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d)
171.	In Schedule CG Sl.no. A2c of STCG should be equal to A(2a-2b)
172.	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
173.	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
174.	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
175.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
176.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
177.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
178.	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
179.	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
180.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii)
181.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
182.	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d)
183.	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
184.	In Schedule CG Sl.no. B2c of LTCG should be the difference of B(2a-2b)
185.	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)
186.	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
187.	In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d)
188.	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)
189.	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
190.	In Schedule CG Sl.no. B4e of LTCG should be the difference of B(4c-4d)
191.	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)
192.	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
193.	In Schedule CG Sl.no. B7e of LTCG should be equal to B(7c-7d)
194.	In schedule CG, Sl. No. B10 biv Total should be equal to sum of B10(bi+bii+biii)
195.	In schedule CG, Sl. No. B10c Balance should be equal to B(10aiii-biv)
196.	In Schedule CG Sl.no. B10e of LTCG should be equal to B(10c-10d)
197.	In Schedule CG, Sl. No. B12 should be equal to B12a1+B12a2+B12b

198.	Schedule CG sl no Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
199.	Schedule CG sl no Ex should be equal to difference of i-ix
200.	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA
201.	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
202.	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
203.	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
204.	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA
205.	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
206.	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA

2.2 Category B:

Table 3: Category B Rules

Sl. No.	Scenarios
1.	Liable to audit u/s 44AB but Form 3CA-3CD / Form 3CB-3CD is not filed

2.3 Category D:

Table 4: Category D Rules

Sl. No.	Scenarios
1.	Deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB or u/s. 80 IC/80IE is claimed but Form 10CCB is not filed/ Form 10CCB is not filed within due date
2.	Deduction u/s 80-IB(11B) is claimed in the Income Tax Return but Form 10CCBC is not filed/ Form 10CCBC is not filed within due date for the AY 2020-21
3.	Deduction u/s 80-IB(11C) is claimed but Form 10CCBD is not filed/ Form 10CCBD is not filed within due date
4.	Deduction u/s 10AA is claimed in the Income Tax Return but Form 56F is not filed for the AY 2020-21
5.	Audit report u/s 44DA is mentioned but Form 3CE is not filed.
6.	Capital Gain in case of Slump Sale is but Form 3CEA is not filed.
7.	Liable to audit u/s 92E but Form 3CEB is not filed.
8.	Liable to pay AMT u/s 115JC but Form 29C is not filed.