Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 5 – Validation Rules for AY 2020-21

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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:

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.

2.1 Category A:

Table 2: Category A Rules

Sl. No.	Scenarios
1.	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!
2.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!
3.	In "Schedule EI, Value at '7' "Total" should be equal to the value of (1 + 2 + 3(v) + 4 + 5 + 6)
4.	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"
5.	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)
6.	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"
7.	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"
8.	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"
9.	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"
10.	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"
11.	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)
12.	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)"

13.	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"
14.	Deduction u/s 80-IAC is claimed by the assessee other than LLP.
15.	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP
16.	In schedule BP, Balance amount is not equal to the sum of individual values.
17.	The value at field (A10) of schedule BP should be equal to sum of si No. (6 + 9)
18.	The value at field (A13) of schedule BP should be equal to sum of si No. (10+11 – 12iii).
19.	The value at field (A26) of schedule BP should be equal to sum of Sl No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).
20.	The value at field (A34) of schedule BP should be equal to sum of si No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).
21.	In "Schedule BP" value at the field A14, 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)
22.	In "Schedule BP" of value at field A15 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)
23.	In "Schedule BP" of value at field A16 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)
24.	In "Schedule BP" of value at field A17 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)
25.	In "Schedule BP" of value at field A18 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)
26.	In Schedule BP, value at field A21 should be equal to sum of 21(i) to 21(xii)
27.	In "Schedule BP" value at field A24 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
28.	In schedule BP value at field A29 "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.
29.	In "Schedule BP" value at filed A30 Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year should be equal to the sum of 8B of Part-OI
30.	In "Schedule BP" value at field A31 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
31.	In schedule BP value at field A33 "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.
32.	In "Schedule BP" value at field A35 Income is not equal to the sum of (13 + 26-34)
33.	In "Schedule BP" value at field A36(xii) Total should be equal to the sum of 36i to 36xi
34.	In "Schedule BP" value at field A37 Net profit or loss from business or profession other than speculative and specified business should be equal to the sum of A35 + A36xii
35.	In "Schedule BP" of valued at A38 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)
36.	In "Schedule BP" value at C47 Profit or loss from specified business should be equal to the sum of C(44 + 45-46)
37.	In "Schedule BP" value at field C49 Income from specified business should be equal to the sum of C(47-48)
38.	In "Schedule BP", value at field (D) should be equal to sum of Sl No A38 + B43 + C49
39.	In schedule BP values at field A4a should match with value at field A36 of for respective sections of schedule BP
40.	In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should match with field 53 "Depreciation and amortization" of P&L A/c + field E(vi) "Depreciation of factory machinery" of Manufacturing A/c.
41.	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))
42.	In "Schedule BP" in Table F 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))
43.	In schedule BP value at 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.
44.	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" (Sl.No C) is mandatory.
45.	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)"
46.	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)"
47.	In Schedule Part A-OI, sum ofSl.No.5a + 5b + 5c + 5d + 5e should be equal to Sl.No. 5f
48.	In Schedule Part A-OI, total amount disallowable under section 36 is inconsistent with the sum of individual amount.
49.	In Schedule Part A-OI Sl.No.7j.Total amount disallowable under section 36 and sum of values under that are inconsistent.
50.	In Schedule Part A-OI, Sl.No.8A.j. Total amount disallowable under section 40 and sum ofSl.no.8A.a to Sl.No.8A.i are inconsistent.
51.	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.
52.	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.
53.	in Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h
54.	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)
55.	In "Schedule DPM" Total depreciation should be equal to the sum of (10 + 11 + 12 + 13 + 14)
56.	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16)

57.	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)
58.	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)
59.	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13)
60.	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d)
61.	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)
62.	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)
63.	In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d)
64.	In "Schedule DCG" 2d Total should be equal to the total value entered in (2a + 2b + 2c)
65.	In "Schedule DCG" 1a Block entitled for depreciation @ 15 per cent should be equal to (Schedule DPM - 20i)
66.	In "Schedule DCG" 1b Block entitled for depreciation @ 30 per cent should be equal to Schedule DPM – 20ii
67.	In "Schedule DCG" in 1c Block entitled for depreciation @ 40 per cent should be equal to Schedule DPM - 20iii
68.	In "Schedule DCG" 2a Block entitled for depreciation @ 5 per cent should be equal to Schedule DOA- 17ii
69.	In "Schedule DCG" 2b Block entitled for depreciation @ 10 per cent should be equal to Schedule DOA- 17iii
70.	In "Schedule DCG" 2c Block entitled for depreciation @ 40 per cent should be equal to Schedule DOA- 17iv
71.	In "Schedule DCG" Furniture and fittings should be equal to the Schedule DOA-17v
72.	In "Schedule DCG" Intangible assets should be equal to Schedule DOA- 17vi
73.	In "Schedule DCG" Ships should be equal to Schedule DOA- 17vii
74.	In Schedule CG Sl.no. A6e of STCG should be equal to the (6 of schedule - DCG)
75.	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
76.	In "Schedule Manufacturing Account" Total Direct expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses
77.	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account should be equal to the sum of (Aiii + B + C + D + Evii)
78.	In "Schedule Manufacturing Account" Total Closing Stock should be equal to the sum of Raw material + Work-in-progress
79.	In schedule Part A-Trading Account the breakup of other operating revenue should be consistent with total other operating revenue (Sl.No. 4Aiiic).
80.	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)
81.	In Part A-Trading Account , Sl.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
82.	In "Schedule Trading Account" Total of Direct Expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses

83.	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
84.	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.
85.	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.
86.	In "Schedule Part A-P& L" '14(xi)' Any other income should be equal to the sum of amount entered in individual rows.
87.	In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent.
88.	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
89.	In schedule Profit and Loss Account, sum of expenditure on insurance Sl.NO 23i to 23iv should be equal to Sl.No 23v.
90.	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
91.	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)
92.	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)
93.	In "Schedule Part A-P& L" Total other expenses should be equal to the sum of the amount entered in all rows
94.	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)
95.	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)]
96.	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
97.	In "Schedule Part A-P& L" in '54' Net profit before taxes should be equal to the sum of (51 – 52iii – 53)
98.	Salary/Remuneration paid to Partners of the firm is claimed by other than Firm.
99.	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)
100.	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
101.	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
102.	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).
103.	In Profit & Loss A/c field 63(ii) cannot be less than 50% of field 63(i).
104.	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.

105.	The provisions of 44ADA is not applicable for persons carrying on business
106.	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.
107.	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.
108.	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.
109.	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. 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.
110.	Presumptive Business Income Under Section 44AD and 44ADA cannot be claimed by other than Resident Partnership Firm.
111.	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
112.	"Sources of funds" should match with "Total application of funds" in Balance sheet
113.	In "Schedule Part A-BS" Total partners'/ members' fund should be equal to the sum of Partners' / members' capital + Total Reserves and Surplus
114.	In "Schedule Part A-BS" Total Loan Funds should be equal to the sum of total Secured loans + total unsecured loans
115.	In "Schedule Part A-BS" Total investments should be equal to the sum of Long-term investments + Short-term investments
116.	In "Schedule Part A-BS" Total current assets should be equal to the sum of 3a(iH + iiC + iiiD + aiv)
117.	Assessee should enter valid Mobile Number
118.	Donee PAN is same as "Assesse PAN" or "PAN at Verification"
119.	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.
120.	Assesse selects "Status" as "AOP / BOI" and the "Sub status" is selected as other than (i) Primary Agricultural Credit Society, (ii) Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, (iii) Primary Co-operative Agricultural and Rural Development bank, (iv) Society registered under society registration Act, 1860 or any other Law corresponding to that state, (v) Other cooperative society, (vi) Trust other than trust eligible to file Return in ITR 7 (vii) Business Trust, (viii) Investment Fund, (ix) Any other AOP/BOI

	or No "Sub status" code is available.
121.	Assessee selects "Status" as artificial juridical person and sub-status is other than Estate of the deceased, Estate of the insolvent, Other AJP or No "Sub status" code is available.
122.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for Column d, c b and e
123.	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)'
124.	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.
125.	Tax computation has been disclosed but Gross Total Income is nil.
126.	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
127.	In "Schedule PART B - TI", value of '3a (v)' "Total Short-term" should be equal to the sum of (ai +aii +aiii+ aiv) .
128.	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)
129.	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)
130.	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
131.	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
132.	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"
133.	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"
134.	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "F3(iii)" at table "F of Schedule BP."
135.	Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled.
136.	Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled.
137.	Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled.
138.	"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.
139.	"Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled.
140.	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled.
141.	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"
142.	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)
143.	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.

144.	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.
145.	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.
146.	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"
147.	In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self-Assessment Tax "
148.	Deductions claimed at Point No. 11b of "Part B TI" but "Schedule VI-A Part C" is not filled!
149.	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.
150.	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.
151.	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
152.	In "Schedule PART B - TI", value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).
153.	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
154.	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"
155.	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.
156.	In Schedule TCS, “The Amount of TCS claimed this year” cannot be more than “Tax collected”.
157.	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
158.	In "Schedule TDS" in table 15B(1), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
159.	In "Schedule TDS" in table 15B(2), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
160.	In schedule "TDS" in table 15B(2), 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.
161.	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.
162.	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)
163.	Amount of depreciation set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA
164.	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)
165.	Standard deduction allowed on House property should not be more than 30% of Annual value.
166.	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.
167.	In case property is co-owned, annual value of the property owned is not equal to own percentage share *annual value.

168.	Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero.
169.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
170.	Total of House property should match with total of individual values
171.	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)
172.	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)
173.	In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 – A9a)
174.	In "Schedule CG"B13 Total should be equal to sum of(B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f + B10 + B11 -B12a)
175.	In "Schedule CG" 'C' Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of (A10 + B13)
176.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
177.	In "Schedule CG" A2(c) should be equal to A(2a-2b)
178.	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – biv)
179.	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c + 3d)
180.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
181.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c + 5d)
182.	In Schedule CG Sl.no. A6aiii of STCG should be equal to the sum of A6a(ic + ii)
183.	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
184.	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')
185.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi + bii + biii)
186.	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d)
187.	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
188.	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
189.	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi + bii + biii)
190.	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
191.	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
192.	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)
193.	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
194.	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)
195.	In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b)
196.	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%"
197.	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%"
198.	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"

199.	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%"
200.	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)
201.	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)
202.	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e
203.	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.
204.	In "Schedule OS" in 2e "Applicable rate At col 10" should be lower of col Rate as per Treaty or Rate as per I.T. Act
205.	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.
206.	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)
207.	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) of column 2.
208.	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA
209.	In schedule BFLA 1(iii) "Business (excluding speculation income and income from specified business)" should match with 5(iv) of schedule CYLA
210.	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA
211.	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA
212.	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
213.	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA
214.	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA
215.	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA
216.	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"
217.	"Business & Profession Loss at Schedule CFL" is different with the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA".
218.	"Speculative Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Speculative Business at Schedule BP"
219.	"Specified Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Specified Business at Schedule BP".
220.	House property loss claimed at Schedule CYLA" is different with the amount at "Schedule HP".
221.	"Other sources loss at Schedule CYLA" is different with the amount at "Schedule OS".
222.	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.

223.	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).
224.	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"