



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 1 – Validation Rules for AY 2020-21

Version 1.3

21st January 2021

**Directorate of Income Tax (Systems)
E-2, A.R.A. Centre, Ground Floor
Jhandewalan Extension
New Delhi – 110055**

Document Revision List

Document Name: ITR 1 – Validation Rules for AY 2020-21

Version Number: 1.3

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.3	21-Jan-2021	Refer section 2.3	NA
1.2	08-Dec-2020	Refer section 2.2	NA
1.1	22-Sep-2020	Refer section 2.1	NA
1.0	15-Jun-2020	Initial Release	NA

Contents

Purpose 5

1 Validation Rules 5

 1.1 Category A:..... 6

 1.2 Category D:..... 11

2 Change in Validation Rules: 11

 2.1 Change as on 22 September, 2020: 11

 2.2 Change as on 8 December, 2020:..... 11

 2.3 Change as on 21 January 2021:..... 12

List of Tables

Table 1: List of Category of Defect 5

Table 2: Category A Rules 6

Table 3: Category D Rule..... 11

Table 4: 22 September, 2020 changes 11

Table 5: 8 December, 2020 change 11

Table 6: 21 January 2021 change 12

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 certain commercially available software or websites that offer return preparation facilities as well. In order to ensure the data quality of 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 are accurate and compliant to the validation rules to a large extent. The taxpayers are advised to review these validation rules to ensure that the software used by them is compliant with these requirements, to avoid rejection of return due to poor data quality or mistakes in the return.

The software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers, who may use their software. Software providers may please note that these validation rules will be strictly monitored and enforced and each rule will have to be complied strictly. In case of violations, the concerned return preparation utility/ software is liable to be blacklisted without any notice and such blacklisting will be published on the e-filing website. No return using blacklisted software will be permitted to be uploaded till the time the software provider is able to provide details of correction in software. This may cause avoidable inconvenience to the taxpayers and loss of reputation to software providers for which the Income Tax Department will not be responsible.

1 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR1 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.
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.

1.1 Category A:

Table 2: Category A Rules

S.N	Scenarios
1.	Tax computed but GTI (Gross Total Income) is nil or zero.
2	The details of income or tax computation are not provided in ITR but details regarding taxes paid are provided.
3	Gross Total Income is not matching with aggregate of total of Incomes from Salary, House Property & Other Sources.
4	"Total Taxes Paid" shown in "Part D" are inconsistent with the claims made in relevant schedules.
5	Donee PAN mentioned in Schedule 80G cannot be same as the assessee PAN or the verification PAN
6	The name as entered in the return does not match with the name as per the PAN date base
7	The total of Advance Tax, Self Asst Tax, TDS, TCS fields should match with the field "Total Taxes Paid".
8	Deduction u/s 80G is claimed but no details provided in Schedule 80G
9	In Schedule TDS 2, TDS credit claimed is more than Tax deducted.
10	In Schedule TDS 3, TDS credit claimed is more than Tax deducted.
11	TCS credit claimed is more than Tax collected.
12	Total of Chapter VI A claim shall not exceed the "Gross Total Income"
13	Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax and Interest payable".
14	Amount of tax payable is inconsistent with the difference between "Total Tax and Interest payable" and "Total Taxes Paid".
15	IFSC under "Bank Details" is not matching with the RBI database.
16	Assessee's total income is greater than Rs 500000/-, hence assessee cannot claim Rebate u/s 87A. Please refer section 87A of Income tax act, 1961
17	Deduction u/s 80TTA cannot be more than income disclosed under 'Savings Account Interest income' in Other sources
18	Sum of deduction u/s 80C, 80CCC & 80CCD(1) shall not exceed 1,50,000.
19	Deduction on annual value on House property should be equal to 30% of Annual value.
20	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
21	Nature of deduction u/s 80DD being claimed in the return is not specified
22	Nature of deduction u/s 80DDB being claimed in the return is not specified
23	Nature of deduction u/s 80U being claimed in the return is not specified
24	Total income should be the difference between "Gross total income" and "Total deductions"
25	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI.
26	Deduction u/s 80CCD(2) should not be more than 10% of salary by employer other than Central Government
27	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected employer category as "Pensioners" or "Not applicable"
28	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000 or Gross Total Income whichever is lower
29	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000
30	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000 or Gross Total Income whichever is lower
31	The amount at "Tax after Rebate" should be consistent with the amount of Tax Payable on Total Income as reduced by Rebate u/s 87A

32	The amount at "Total tax and Cess" should be consistent with the sum of "Tax after Rebate" and "Health & Education Cess"
33	"Total Tax, Fees & Interest" is different with the sum of "Total Tax & Cess, Interest u/s 234A, 234B, 234C and fee u/s 234F as reduced by Relief u/s 89"
34	As per the provisions of Indian Contract Act, 1872 read with Income Tax Act, 1961, a minor cannot perform the functions in an individual capacity. Accordingly a return upload by minor is not allowed. Only legal guardian can perform the required functions.
35	Deduction u/s 80TTA claimed by Senior Citizen taxpayer
36	Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower for Central Government employees, State Government employees and employees of PSU.
37	In Schedule Gross total Income, Gross salary should be equal to sum of individual fields.
38	In Schedule Gross total Income, 'Net Salary' should be difference of 'Gross salary' and 'Allowances to the extent exempt u/s 10'
39	In Schedule Gross total Income, 'Deductions u/s 16' should be sum of individual fields.
40	In Schedule Gross total Income, 'Income chargeable under Salaries' should be difference of 'Net salary' and 'Deductions u/s 16'
41	Gross rent received/ receivable/ lettable value' cannot be zero or null if 'type of property' is 'let out' or 'deemed let out'
42	In Schedule Gross total Income, 'Annual Value' should be difference of 'Gross rent received/ receivable/ lettable value during the year ' and 'Tax paid to local authorities '
43	In Schedule Gross total Income, "Income chargeable under the head House Property" is not equal to value of B2iii-B2iv-B2v+B2vi
44	Assessee not being a senior citizen and claiming deduction under section 80TTB
45	Deduction under section 80TTB is more than interest income at "Savings Account & Deposit(Bank/Cooperative/Post)" shown under "Income from other source"
46	Interest on borrowed capital is more than Rs.200000 for "Self-Occupied" house property.
47	In Schedule TDS or TCS, TDS / TCS is claimed but year of tax deduction is not selected.
48	Agriculture Income shown as exempt cannot be more than Rs.5000/- and cannot be selected more than one time.
49	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
50	In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G
51	For employer category 'Pensioners' or 'Not Applicable', Deduction u/s 80CCD (1) should not be more than 20% of Gross total Income.
52	Maximum amount that can be claimed u/s 80CCD(1) for 'employees' other than 'Pensioners' and 'Not Applicable' is 10% of Salary
53	Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.1000000/- and cannot be selected more than one time.
54	"Interest from savings account" drop-down cannot be selected more than one time under Income from other sources
55	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources
56	Total of exempt allowance cannot be more than gross salary.
57	Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).

58	Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. cannot be more than gross salary.
59	Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than gross salary.
60	Sec 10(10)-Death-cum-retirement gratuity received cannot exceed Rs. 20 lakhs.
61	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)
62	Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1)
63	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000/-.
64	Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs.
65	More than one drop down is selected from "Section 10(10B) First proviso "or "Section 10(10B) Second proviso " or "Section 10(10C)."
66	Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2)
67	Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds Salary as per section 17(1)
68	Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per section 17(1)
69	Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per section 17(1)
70	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4
71	In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 6
72	In Schedule TDS3 total of col 7' 'TDS Credit out of(6) claimed this year should be equal to sum of individual values of col 7
73	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
74	In "Schedule Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
75	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. Of income from other sources
76	In "schedule Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.
77	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values
78	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3
79	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
80	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
81	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.

82	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
83	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
84	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)
85	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory.
86	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
87	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
88	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
89	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
90	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)
91	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
92	In "Schedule Income Details" Deduction u/s 57(ia) shall be allowed only if "Family pension" is selected from other sources dropdown.
93	Deduction u/s 80GGA is claimed but details are not provided in Schedule 80GGA.
94	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
95	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA
96	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN
97	Deduction u/s 57(ia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.
98	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
99	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-.
100	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.
101	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.
102	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
103	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.

104	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.
105	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.
106	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.
107	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.
108	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.
109	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income
110	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.
111	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.
112	"Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources.
113	"Family pension" drop-down cannot be selected more than one time under Income from other sources.
114	In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.
115	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21.
116	Entertainment allowance u/s 16(ii) will not be allowed for other than 'Central Government', 'State Government' and 'PSU' employees.
117	Please select at least one account in which you prefer to get your refund
118	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
119	In Schedule 80G in table (E), Eligible amount of Donations should be equal to the sum of (Eligible amount of Donations entitled for 100% deduction without qualifying limit + Eligible amount of Donations entitled for 50% deduction without qualifying limit+ Eligible amount of Donations entitled for 100% deduction subject to qualifying limit + Eligible amount of Donations entitled for 100% deduction subject to qualifying limit)
120	Professional tax u/s 16(iii) will not be allowed for Pensioners
121	Maximum limit allowable under section 80GG is Rs.60,000/- or 25% of total income before allowing deduction of this expenditure, whichever is less
122	Deduction u/s 80CCD(2) should not be more than 14% of salary if employer category is 'Central Government'
123	Deductions claimed under section 80EEA is greater than 'Zero' and Deductions claimed under section 80EE is also greater than 'Zero'
124	Relief u/s 89 cannot be claimed if details of salary are 'zero/ blank'
125	In Schedule 80D, Deduction at Sl. No. 1a is not equal to value of (i)+(ii)
126	In Schedule 80D, the amount of preventive health check up of all the fields combined together cannot exceed 5000
127	In Schedule 80D, Deduction at Sl. No. 1b is not equal to value of (i)+(ii)+(iii)
128	In Schedule 80D, Deduction at Sl. No. 2a is not equal to value of (i)+(ii)
129	In Schedule 80D, Deduction at Sl. No. 2b is not equal to value of (i)+(ii)+(iii)
130	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)

131	In Schedule VIA, deduction claimed u/s 80D but details not provided in Schedule 80D
132	In Schedule VIA, deduction claimed u/s 80D cannot be more than the eligible amount of deduction mentioned in Schedule 80D
133	In Schedule VIA, if amount of deduction for any section from 80C to 80 GGC is filled then drop down for 'Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?' is mandatory
134	In Schedule DI, amount mentioned in Col 2 'Eligible amount of deduction during FY 2019-20' is not equal to system computed amount of Schedule VIA
135	In Schedule DI, amount mentioned in Col 3 'Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020' cannot exceed amount in Col 2 'Eligible amount of deduction during FY 2019-20'
136	Tax payer claiming benefit of senior citizen & super senior citizen but date of birth is not matching with the PAN date base
137	The sum of Individual values under the head of salary cannot be different from the "Income chargeable under the head Salaries".
138	Maximum amount that can be claimed for category "Dependent with severe disability" u/s 80DD is 125000 or Gross Total Income whichever is lower
139	Maximum amount that can be claimed for category "Self with severe disability" u/s 80U is 125000 or Gross Total Income whichever is lower
140	In Part A General, against "Filed u/s" the value cannot be selected as "139(1)- Return filed on or before due date" as the due date u/s 139(1) is lapsed

1.2 Category D:

Table 3: Category D Rule

S.N	Scenarios
1	Relief u/s 89 is claimed without furnishing Form 10E

2 Change in Validation Rules:

2.1 Change as on 22 September, 2020:

Table 4: 22 September, 2020 changes

Category	Scenarios	Change
A	If Exempt allowance u/s 10(13A) House rent allowance is claimed then deduction u/s 80GG cannot be claimed	Removed
A	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000.	Removed
A	Sec 10(10)-Death-cum-retirement gratuity received cannot exceed Rs. 20 lakhs.	Modification

2.2 Change as on 8 December, 2020:

Table 5: 8 December, 2020 change

Category	Scenarios	Change
A	Claim of Sec 10(10B) Second Proviso- Compensation under scheme approved by CG cannot exceed Rs. 5 lakhs	Removed

A	Maximum amount that can be claimed for category "Dependent with severe disability" u/s 80DD is 125000 or Gross Total Income whichever is lower	Addition
A	Maximum amount that can be claimed for category "Self with severe disability" u/s 80U is 125000 or Gross Total Income whichever is lower	Addition
A	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000 or Gross Total Income whichever is lower	Modification
A	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000 or Gross Total Income whichever is lower	Modification

2.3 Change as on 21 January 2021:

Table 6: 21 January 2021 change

Category	Scenarios	Change
A	In Part A General, against "Filed u/s" the value cannot be selected as "139(1)- Return filed on or before due date" as the due date u/s 139(1) is lapsed	Addition