



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 4 – Validation Rules for AY 2020-21

Version 1.3

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1.3	21-Jan-21	Refer section 3.3	14
1.2	08-Dec-20	Refer Section 3.2	13
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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 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.

2 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 4 for each defect as categorized below:

Table 1: List of Category of Defect

Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
D	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars.

2.1 Category A:

Table 2: Category A Rules

Sl. No.	Scenarios
1.	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI.
2.	Total income should be the difference between "Gross total income" and "Total deductions"
3.	Total presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes.
4.	Total presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes.
5.	Total presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through account payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes & 8% of Gross turnover in any other mode

6.	Income U/S 44AD is more than Gross receipts or Gross turnover through any other mode.
7.	Income U/S 44AD is more than Gross receipts/Gross turnover through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes
8.	Total Gross turnover u/s 44AD is greater than 2 crore
9.	Income U/S 44ADA is more than corresponding gross receipts.
10.	Total Presumptive Income u/s 44ADA is less than 50% of Gross Turnover or Gross Receipts.
11.	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners in case of tax payers who have selected the status as Firm (other than LLP)
12.	The value at filed "E5" is greater than zero but the Schedule 44AE is not filed.
13.	Deemed Income u/s 44AE should be equal to the amount mentioned in "Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) "
14.	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE
15.	Income u/s 44AD, 44ADA, 44AE is disclosed in the return but "schedule BP" is not filled
16.	Standard deduction allowed on House property should be equals to 30% of Annual value
17.	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
18.	Deduction u/s 80CCD(2) should not be more than 10% of salary by employer other than Central Government
19.	Sum of deduction claimed u/s 80C, 80CCC & 80CCD (1) is more than 1,50,000.
20.	Deduction u/s 80E is claimed by HUF/ Firm (other than LLP)
21.	Deduction u/s 80EE is claimed by HUF/ Firm (other than LLP)
22.	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000
23.	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DD is 40000
24.	Deduction u/s 80DD cannot be claimed by Firm (other than LLP)
25.	Maximum amount that can be claimed u/s 80GG is 60,000 or 25% of Total income or 60000, whichever is less
26.	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000
27.	"Name" as per ITR does not match with the "Name" as per the PAN data base.
28.	Gross receipts /turnover is mentioned in schedule BP but Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash-in-hand are not filled
29.	IFSC under "Bank Details" is not matching with the RBI database.
30.	Tax computation has been disclosed but Gross Total Income is nil.
31.	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.
32.	Gross Total Income is not equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.

33.	"TDS" or "TCS" or "Advance Tax & Self-Assessment Tax paid" claimed in "Part D - Tax Computation and Tax Status" is inconsistent with the details provided in Sch IT, Sch TDS1, Sch TDS2 & Sch TCS.
34.	Donee PAN cannot be same as "Assessee PAN" or "PAN at Verification"
35.	The sum of amounts disclosed at TDS, TCS, and Advance Tax & Self-Assessment Tax is not equal to the amount disclosed at Total Taxes Paid.
36.	Deduction u/s 80G is claimed but details are not provided in Schedule 80G.
37.	In schedule TDS2(i) and (ii) (Other than salary), amount entered in Col No 6 "TDS claimed" cannot be more than sum of amount filled in Col No 4 "TDS b/f" and Col. No 5 "TDS Deducted".
38.	The amount of TCS claimed is more than "Tax collected" in Schedule TCS.
39.	Deductions claimed under Chapter VI A shall not exceed the 'Gross Total Income'
40.	Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax, fee and Interest payable".
41.	Amount of tax payable is inconsistent with the difference between "Total Tax, fee and Interest payable" and "Total Taxes Paid".
42.	Rebate u/s 87A is claimed by HUF or Firm (other than LLP)
43.	Rebate u/s 87A is claimed by Resident Individual having total income more than Rs.500000.
44.	Deduction u/s 80CCD(2) is claimed by HUF or Firm (other than LLP)
45.	Deduction u/s 80TTA should be restricted to 'Savings Interest income' disclosed under head "Income from Other Sources"
46.	Deduction u/s 80U is claimed by HUF/Firm (other than LLP)
47.	Tax payable after rebate should be difference between Tax payable on Total Income and Rebate u/s 87A
48.	Total Tax and Health and Education cess must be equal to sum of "Tax payable after Rebate" and "Health and Education cess"
49.	"Total Tax, Fee and Interest" must be equal to sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & Fee u/s 234F"
50.	Assessee is claiming deduction under section 80DD but eligible category description not provided.
51.	Assessee is claiming deduction under section 80DDB but eligible category description not provided.
52.	Assessee is claiming deduction under section 80U but eligible category description not provided.
53.	ITR cannot be uploaded by minor. Only legal guardian can perform the required functions.
54.	Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen taxpayer.
55.	Assessee being Firm (other than LLP) cannot claim deduction u/s 80C, 80CCC & 80CCD (1).
56.	Assessee not being senior citizen cannot claim deduction under section 80TTB.
57.	Assessee being senior citizen cannot claim deduction u/s 80TTB more than interest income (Savings & Deposits) from other sources.
58.	In Schedule 80G, value at field "Eligible amount of Donations" cannot exceed value at field "Total Donations" in Sl. No. E
59.	In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G

60.	For employer category 'Pensioners' and 'Not Applicable', Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.
61.	Business Income mentioned in Schedule Gross Total Income should be consistent with the amount mentioned in Schedule BP
62.	If status of taxpayer is other than Individual, deduction u/s 80CCD(1B) cannot be claimed
63.	If status of taxpayer is other than Individual, deduction u/s 80CCD(1) cannot be claimed
64.	Assessee cannot select type of property as let out or deemed let out if Gross rent received/ receivable/ lettable value during the year is zero or null
65.	In Schedule Gross total income, Sl.No. B3iii "Annual Value" should be equal of Sl. No B3i-B3ii
66.	In Schedule Gross total Income, Sl.no B3vii Income chargeable under the head 'House Property' should be equal to sum of B3iii-B3iv-B3v+B3vi
67.	In Schedule Gross total income, Sl.no B2i Gross Salary is not consistent with the sum of Sl.no B2(ia+ib+ic)
68.	In Schedule Gross total income, Sl. No B2iii "Net Salary" should be equal to Sl.No (B2i - B2ii)
69.	In Schedule Gross total income, Sl. No B2 (iv) "Deductions u/s 16" should be sum of B2(iva+ivb+ivc)
70.	In Schedule Gross total income, Sl.no B2v "Income chargeable under Salaries" should be equal to (B2iii - B2iv)
71.	In Schedule TDS(2)(i) and (ii) assessee has to enter year of tax deduction if there is a claim of prior year TDS
72.	Assessee cannot show exempt agriculture Income more than Rs 5000/- and also cannot select agriculture income more than once from the drop down.
73.	Assessee being Firm (other than LLP) cannot claim deduction u/s 80DDB
74.	Assessee should enter valid Mobile Number
75.	In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2
76.	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.
77.	Entertainment allowance u/s 16(ii) will not be allowed for other than 'Central Government', 'State Government' and 'PSU' employees.
78.	Tax payer cannot claim benefit of senior citizen & super senior citizen if date of birth is not matching with PAN database
79.	TDS Claimed in Col No. 7 cannot be more than Gross Income shown in Col. No. 8 of Schedule TDS 2(ii)
80.	TDS Claimed in Col No. 6 cannot be more than Gross Income shown in Col. No. 7 of Schedule TDS 2(i)
81.	Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
82.	Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. cannot be more than gross salary.
83.	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.

84.	When Nature of employment is OTHER THAN "Central Government" and "State Government", then Sec 10(10)-Death-cum-retirement gratuity received cannot exceed Rs. 20 lakhs.
85.	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)
86.	Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1)
87.	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000.
88.	Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs.
89.	More than one drop down is selected from "Sec 10(10B) First proviso "or "Sec 10(10B) Second proviso" or "Sec 10(10C)."
90.	Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2)
91.	Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds 1/3rd of Salary as per section 17(1)
92.	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)
93.	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)
94.	Please select at least one account in which you prefer to get your refund."
95.	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in Part- Verification capacity is selected as "Representative" from drop down
96.	In Schedule Gross Total Income, Income from other sources should be equal to amount entered in individual col. of income from other sources.
97.	In Schedule Gross Total Income, Balance Tax after relief should be equal to sum of Total Tax & Health and Education Cess less Relief u/s 89
98.	In "Schedule BP" E5 of Presumptive Income from Goods Carriage under section 44AE should be equal to the value entered in [total of column (5)]
99.	In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed should be equal to the individual value entered in the col. Annual value of Outward Supplies as per the GST returns filed
100.	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital + Secured loans + Unsecured loans + Advances + Sundry creditors + Other liabilities)
101.	In "Schedule BP" in E 25 of Total assets should be equal to the value entered in (Fixed assets + Inventories + Sundry debtors + Balance with banks + Cash-in-hand + Loans and advances + Other Assets)
102.	In Schedule TDS1 total of col 4 'Total Tax deducted' should be equal to sum of individual values of col 4
103.	In Schedule TDS2(i) total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 6
104.	In Schedule TDS2(ii), total of col 7 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 7
105.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
106.	In Schedule TCS total of col 5 'TCS credit out of (4) being claimed this year' should be equal to sum of individual values

107.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2i & 2ii
108.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
109.	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.
110.	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.
111.	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.
112.	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.
113.	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)
114.	"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"
115.	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"
116.	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"
117.	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"
118.	In Schedule Gross Total Income, tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
119.	In "Schedule Gross Total Income" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.
120.	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.
121.	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.
122.	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.
123.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
124.	Business code u/s 44AD is to be selected for income declared u/s 44AD.
125.	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.
126.	Business code u/s 44AE is to be selected for income declared u/s 44AE.
127.	Income is to be declared u/s 44AD since business code u/s 44AD is selected

128.	Income is to be declared u/s 44ADA since business code u/s 44ADA is selected
129.	Income is to be declared u/s 44AE since business code u/s 44AE is selected
130.	Annual Value of Outward Supplies as per the GST Return Filed is to be filled since GSTIN No. is filled
131.	GSTIN No. is to be filled since Annual Value of Outward Supplies as per the GST Return Filed is filled
132.	Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(i).
133.	Corresponding Income offered - "Gross Amount (Col 8)" and "Head of Income (Col 9)" is to be filled since TDS is claimed in column 7 of TDS2(ii).
134.	"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.
135.	"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.
136.	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
137.	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
138.	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.
139.	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.
140.	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.
141.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
142.	"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.
143.	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.
144.	"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
145.	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.
146.	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.
147.	"Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources.
148.	"Family pension" drop-down cannot be selected more than one time under Income from other sources.
149.	Total Gross receipts u/s 44ADA is greater than 50 lakhs
150.	Professional tax u/s 16(iii) will not be allowed for employer category as "Pensioners" and "Not Applicable"
151.	Deduction u/s 80CCD(2) should not be more than 14% of salary if employer category is 'Central Government'
152.	Return of income is filed using ITR4 but income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.

153.	In "Schedule BP" E2(c) should be equal to the value entered in E2(a)+E2(b)
154.	Interest on borrowed capital is more than Rs.200000 for "Self-Occupied" house property.
155.	Maximum amount that can be claimed u/s 80CCD(1) for 'employees' other than 'Pensioners' and 'Not Applicable' is 10% of Salary
156.	Deductions claimed under section 80EEA is greater than 'Zero' and Deductions claimed under section 80EE is also greater than 'Zero'
157.	Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.1000000/- and cannot be selected more than one time.
158.	In Schedule Gross Total income, exempt income should be equal to sum of amount entered in individual col. Of exempt income.
159.	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected employer category as "Pensioners" or "Not applicable"
160.	Relief u/s 89 cannot be claimed if details of salary are 'zero/ blank'
161.	Deduction u/s 80EEA is claimed by HUF or Firm(other than LLP)
162.	Deduction u/s 80EEB is claimed by HUF or Firm(other than LLP)
163.	Assessee is HUF or Firm (other than LLP) and amount in schedule TDS 1 is more than zero
164.	Assessee is HUF or Firm (other than LLP) and amount in details of salary is more than zero
165.	If Exempt allowance u/s 10(13A) House rent allowance is claimed then deduction u/s 80GG cannot be claimed
166.	In Schedule 80D, Deduction at Sl. No. 1a is not equal to value of (i)+(ii)
167.	In Schedule 80D, the amount of preventive health check up of all the fields combined together cannot exceed 5000
168.	In Schedule 80D, Deduction at Sl. No. 1b is not equal to value of (i)+(ii)+(iii)
169.	In Schedule 80D, Deduction at Sl. No. 2a is not equal to value of (i)+(ii)
170.	In Schedule 80D, Deduction at Sl. No. 2b is not equal to value of (i)+(ii)+(iii)
171.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)
172.	In Schedule VIA, deduction claimed u/s 80D but details not provided in Schedule 80D
173.	In Schedule VIA, deduction claimed u/s 80D cannot be more than the eligible amount of deduction mentioned in Schedule 80D
174.	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 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?' is mandatory
175.	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
176.	In Schedule DI, amount mentioned in Col 3 'Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020' cannot exceed amount in Col 2 'Eligible amount of deduction during FY 2019-20'
177.	Income from Family Pension cannot be claimed by "HUF" and "Firm (Other than LLP)"
178.	Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary
179.	Assessee being Firm(other than LLP) cannot claim deduction u/s 80D

180.	Maximum amount that can be claimed for category "Dependent with severe disability" u/s 80DD is 125000 or Gross Total Income whichever is lower
181.	Maximum amount that can be claimed for category "Self with severe disability" u/s 80U is 125000 or Gross Total Income whichever is lower
182.	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.

2.2 Category D:

Table 3: Category D Rule

S.No	Scenarios
1	Relief u/s 89 is claimed without furnishing Form 10E

3 Change in Validation Rules:

3.1 Change as on 08 July, 2020:

Table 4: 08 July, 2020 change

Category	Scenarios	Change
A	Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary	Addition
A	Assessee being Firm(other than LLP) cannot claim deduction u/s 80D	Addition
A	Income from Family Pension cannot be claimed by "HUF" and "Firm (Other than LLP)"	Modified
A	Total of exempt allowance cannot be more than salary disclosed u/s 17(1).	Removed
A	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1).	Removed
A	Assessee cannot claim benefits of section 44ADA if assessee is carrying on business	Removed

3.2 Change as on 08 December, 2020:

Table 5: 08 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
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3.3 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