Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 6 – Validation Rules for AY 2020-21

Version 1.0
06 October 2020

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Document Revision List

Document Name: ITR 6 – Validation Rules for AY 2020-21

Version Number: 1.0

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.0	06-October-20	Initial Release	NA

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1 Purpose

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

2 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 6 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.	Value claimed in 80-IA field in sch VI A cannot be higher than the value in Sch 80-IA
2.	Assessee cannot claim deduction u/s 80IA without filling Schedule 80IA
3.	Assessee cannot claim deduction u/s 80IB without filling Schedule 80IB
4.	Assessee cannot claim deduction u/s 80IC/80IE, without filing Schedule 80IC
5.	Schedule 80-IC/80IE sl. no e should be equal to sum of sl. no. a to dh
6.	80G claimed in sl. No (a) of Sch VI A but details not provided in Schedule 80G
7.	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" should be equal to sum of sl no sl. No a"80G" + b "section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC"
8.	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)
9.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)
10.	In schedule TR, Sl. No. 3, Total Tax relief available in respect of country where DTAA is not applicable should be equal to total of column d "Total tax relief available" wherever section "91" is selected in column e "Section under which relief claimed"
11.	If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily filled.
12.	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled.
13.	In Schedule IT , Total of col 5 Tax Paid/Amount should be equal to sum of individual values
14.	In Schedule TCS total of col 7 "TCS credit out of (5) or (6) being claimed this year" should be equal to sum of individual values

15.	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), if TDS is claimed then Corresponding Income offered- "Gross Amount "and" Head of Income" is to be mandatorily filled.
16.	In the return filed "Gross Total Income" and all the heads of income is entered as "nil or 0" but tax liability has been computed and paid.
17.	In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" should be equal to total of pt. (2i + 2ii + 2iii+2iv)
18.	In schedule -Part B TI the value in pt. 3av -"Total Short term " should be equal to total of pt. (3ai+3aii+3aiii+3aiv)
19.	In schedule -Part BTI the value in pt. 3biv -"Total Long term " should be equal to total of pt. (3bi+3bii+3biii)
20.	In schedule -Part B TI the value in pt. 3c -"Total Capital gains" should be equal to total of pt. (3av + 3biv)
21.	In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" should be equal to total of pt.(4a + 4b + 4c)
22.	Tax credit shown by assessee in Part B-TTI/ Tax Paid schedule is inconsistent with the claims made in relevant schedules
23.	Income claimed under the head House Property in Part B TI, but Schedule HP is not filled
24.	Income claimed under the head BP "other than speculative & specified Business " in Part B TI is not equal to schedule BP "Part A"
25.	In schedule Part B-TI, Income claimed in Short term chargeable @15% ,but Table E in Sch CG not filled
26.	In schedule Part B-TI, Income claimed in Short term chargeable @30% ,but Table E in Sch CG not filled
27.	In schedule Part B-TI, Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled
28.	In schedule Part B-TI, Income claimed in STCG chargeable at special rates in India as per DTAA , but "Table E in Schedule CG" is not filled
29.	In schedule Part B-TI, Income claimed in Long term chargeable @10% ,but Table E in Sch CG not filled
30.	In schedule Part B-TI, Income claimed in Long term chargeable @20%,but Table E in Sch CG not filled
31.	In schedule Part B-TI, Income claimed in LTCG chargeable at special rates in India as per DTAA , but "Table E in Schedule CG" is not filled
32.	In income from other sources "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
33.	In income from other sources "Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled
34.	In Part B-TI Losses of current year set off against income from all the heads should be equal to the "Total losses set off" at Schedule CYLA.
35.	Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled
36.	In schedule Part B -TI, Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"
37.	In Part B TTI, the value in pt. 2c should be equal to the total of (2a + 2b)
38.	In schedule Part B -TTI, The amount at "Gross tax liability" is different with the sum of (Tax Payable, Surcharge & Education Cess)
39.	Tax Relief claimed under Section 90/90A in Part B TTI should be equal to amount entered in sl. No 2 of Schedule TR.
40.	Tax Relief claimed under Section 91 in Part B TTI should be equal to amount entered in sl. No 3 of Schedule TR.
41.	"Total Tax Relief" is different with the sum of (Relief u/s 90/90A and Relief u/s 91).

42.	"Total Interest & fee Payable" is different with the sum of "Interest & fee u/s 234A + 234B + 234C+234F"
43.	"Aggregate liability" is different with the sum of "Net tax liability plus Total Interest & fee Payable"
44.	"Total Taxes Paid" is different with the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"
45.	Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".
46.	Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid"
47.	In Part B-TI, Net agricultural income/ any other income for rate purpose should be equal to Sl. No 3v of schedule EI
48.	In Schedule Part BTTI, Sl.no. 3 should be equal to Sl.no1d or 2f whichever is higher
49.	In Schedule Part BTTI, Tax payable after credit u/s 115JAA , is not equal to sum of SL.no 3 -4
50.	In Schedule Part BTTI, Sl.no. Net tax liability is not equal to difference of individual amounts
51.	Income claimed under the head BP "Speculative Business" in Part B TI is not equal to schedule BP
52.	Income claimed under the head BP "Specified Business" in Part B TI is not equal to schedule BP
53.	Sl no A12iii should be equal to sum of Sl no A(12i+12ii)
54.	In schedule BP, Sl.No.A.13 Profit or loss after adjustment for depreciation and the sum of amount entered in Sl.No.(10+11-12iii) are inconsistent
55.	In schedule BP, sl. No. A26 total (14+15+16+17+18+19+20+21+22+23+24+25) and the sum of amount entered in sl no A (14+15+16+17+18+19+20+21+22+23+24+25) are inconsistent.
56.	In Schedule BP, Sl.No.14 amount of expenditure disallowed and amount shown in "Total amount disallowable under section 36" in schedule OI. Are inconsistent
57.	In Schedule BP, Sl.No.15. Amounts debited to the profit and loss account, to the extent disallowable under section 37 and the sum of amount shown in Total amount disallowable under section 37 in schedule OI are inconsistent.
58.	In Schedule BP, Sl.No.16. Amounts debited to the profit and loss account, to the extent disallowable under section 40 and the sum of amount shown in "Total amount disallowable under section 40" in schedule OI are inconsistent
59.	The value at field (A17) of schedule BP should be equal to the value at SI.No. 9F of schedule Part A- OI.
60.	In Schedule BP, Sl.No.18. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in Sl.No.11h.Total amount disallowable under section 43B(total of 11a to 11g). Are inconsistent
61.	In Schedule BP, Sl.No.32 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year (10h of Part A-OI)" and the sum of amount shown in Sl.No.10.h."Total amount allowable under section 43B(total of 10a to 10g)" are inconsistent
62.	The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI.
63.	The value at sl.no. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl. no1Evi of Manufacturing account Ind AS+ Sl no.52of Part A P&L-Ind AS)
64.	Schedule BP, Sl no 5d should be equal to 5a+5b+5cn
65.	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI

66.	Part A OI, Sl no 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e
67.	In Schedule Part A-OI, Sl.No.7.Total amount disallowable under section 37 should be equal to sum of individual amounts at Sl. No 7.
68.	In Schedule Part A-OI, Sl.No.8A.j. Total amount disallowable under section 40 should be equal to sum of Sl.no.8A.a to Sl.No.8Ai
69.	In Schedule Part A-OI, Sl.No.9.Total amount disallowable under section 40A should be equal to sum of individual amounts at Sl.no.9
70.	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.
71.	In Schedule Part A-OI, Sl.No.11h.Total amount disallowable under section 43B and sum of Sl.no.11a to Sl.No.11g are inconsistent.
72.	In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h
73.	Schedule BFLA Sl no xvii should be equal to sum of Sl no (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
74.	In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off should be equal to total of Col. 7 of UD
75.	In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off Should be equal to total of Col. 4 of UD
76.	Schedule BFLA sl no 1i should be equal to sl no (5ii of schedule CYLA)
77.	Schedule BFLA sl no 1ii should be equal to sl no(5iii of schedule CYLA)
78.	Schedule BFLA sl no 1iii should be equal to sl no(5iv of schedule CYLA)
79.	Schedule BFLA sl no 1v should be equal to sl no(5vi of schedule CYLA)
80.	Schedule BFLA sl no 1vi should be equal to sl no(5vii of schedule CYLA)
81.	Schedule BFLA sl no 1vii should be equal to sl no(5viii of schedule CYLA)
82.	Schedule BFLA sl no 1viii should be equal to sl no(5ix of schedule CYLA)
83.	Schedule BFLA sl no 1ix should be equal to sl no(5x of schedule CYLA)
84.	Schedule BFLA sl no 1x should be equal to sl no(5xi of schedule CYLA)
85.	Schedule BFLA sl no 1xii should be equal to sl no(5xiii of schedule CYLA)
86.	Schedule BFLA sl no 1xiii should be equal to sl no(5xiv of schedule CYLA)
87.	Schedule BFLA sl no 1xiv should be equal to sl no(5xv of schedule CYLA)
88.	Schedule BFLA sl no 1xv should be equal to sl no(5xvi of schedule CYLA)
89.	In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000