Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 7 – 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 7 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.	In Schedule Part A General, Section 139(4A) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is other than Section 11.
2.	In Schedule Part A General, Section 139(4B) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is neither Section 13A nor 13B.
3.	In Schedule Part A General, Section 139(4C) is selected under filing status - "Return furnished under section" and "Section under which the exemption is claimed" is not any one of the Sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).
4.	In Schedule Part A General, "Others" is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is not any one of the Sections 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44).
5.	In "Schedule I", at column 'Balance amount available for application', value at total field should be equal to the sum of values at fields sl.no.1 to Sl.no.6
6.	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Amount of Investment" should be equal to the sum of the values entered in rows added.
7.	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Maturity amount" should be equal to the sum of the values entered in rows added.

8.	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.
9.	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.
10.	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.
11.	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.
12.	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.
13.	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.
14.	In Schedule Part A General, Filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC
15.	In "Schedule VC", value at field 'Voluntary contribution local: A(iii)' should be equal to the sum of values at Ai + Aiie.
16.	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.
17.	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the sum of values at Di - Dii.
18.	In "Schedule AI", value at field "Total (9a+9b+9c+9d)" of point '9' should be equal to the sum of values at (9a+9b+9c+9d)
19.	In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9)
20.	In "Schedule ER", value at field "Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' should be equal to the sum of values at (15a + 15b + 15c + 15d)
21.	In "Schedule ER", value at field "Total (sum of A1 to A15)" of point 16 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15)
22.	In "Schedule ER", value at field "Disallowable expenditure (C1+C2+C3+C4)" of point C should be equal to the sum of values of (C1+C2+C3+C4)
23.	In "Schedule ER", value at field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D should be equal to the sum of values of (A16+B10+C)
24.	In "Schedule EC", value at "Total expenses" field at point 4 should be equal to the sum of the values entered in number of rows added.
25.	In "Schedule EC", value at field "Total capital expenses (1+2+3+4)" of point 5 should be equal to the sum of values of (1+2+3+4)
26.	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)
27.	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)
28.	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)
29.	In "Schedule HP" , value at field 3 "Income under the head "Income from house property" (1j + 2j + 3)" should be equal to the sum of (1j + 2j +…….+ 3)
30.	In schedule CG, Sl. No. A2(biv) should be equal to sum of A2(bi+bii+biii)
31.	In "Schedule CG", Sl. No. A2(c) of STCG Balance should be equal to (2aiii-biv)
32.	In "Schedule CG", Sl.no. A2(e) of STCG should be the sum of (2c+2d)
33.	In "Schedule CG", value at field 'A5' "Total short term capital gain" should be equal to the sum of (A1e + A2e + A3 + A4)

34.	In "Schedule CG", value at field 'B1(aiii)' "Total" should be equal to the sum of (ic+ii)
35.	In "Schedule CG", value at field 'B1(biv)' "Total" should be equal to the sum of B1(bi+bii+biii)
36.	In "Schedule CG", value at field 'B2(biv)' "Total" should be equal to the sum of B2(bi+bii+biii)
37.	In "Schedule CG", value at field 'B2(c)' "Balance" should be equal to the sum of (2a - biv)
38.	In "Schedule CG", value at field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" should be equal to the sum of (B3a + B3b)
39.	In "Schedule CG" value at field 'B4' "Total long term capital gain" should be equal to the sum of (B1d + B2d + B3)
40.	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)
41.	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/Loss+ Others)
42.	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
43.	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered
44.	In "Schedule OS", amount of "Any other income chargeable at special rate" in Sr.no. 2c should be equal to the sum of individual values entered in amount col.
45.	In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sr.no. 2d should be equal to the sum of individual values entered in amount col.
46.	In "Schedule OS", Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"
47.	In "Schedule OS", 3c should be equal to 3a+3b
48.	In "Schedule OS", value at field " Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) - 3+4+ 5)
49.	In "Schedule OS", Sr.no. 8(e) Balance should be equal to the sum of (Receipts - Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)
50.	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)
51.	In "Schedule BP", in 'A5(d)' " Total exempt income" should be equal to the sum of A5a + A5b + A5c
52.	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2 - 3 - 4 - 5d)
53.	In "Schedule BP", in A9 "Total (7 + 8)" should be equal to the sum of (7 + 8)
54.	In "Schedule BP", in A10 "Adjusted profit or loss (6+9)" should be equal to sum of (6+9)
55.	In "Schedule BP", in A14 "Total (10 +11+12+13)" should be equal to sum of 10 + 11 + 12 + 13.
56.	In "Schedule BP", in A17 "Total (15 +16)" should be equal to sum of 15 + 16
57.	In "Schedule BP", in A18 "Income (14 - 17)" should be equal to the sum of (14-17)
58.	In "Schedule BP", in A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" should be equal to sum of (18 + 19iv)
59.	In "Schedule BP", in B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" should be equal to sum of (24 + 25 - 26)

60.	In "Schedule BP", in C33 "Profit or loss from specified business (31-32) (enter nil if loss)" should be equal to sum of (31-32)
61.	In "Schedule BP", in D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)" should be equal to sum of (A21 + B27 + C33)
62.	In "Schedule BP", under Sl.No.E the details of income chargeable to tax u/s 11(4) are not to be filled by the assessee. They have to be filled by the Assessing officer.
63.	In "Schedule CYLA", value at field ix "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii) of column 3.
64.	In "Schedule CYLA", value at field ix "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + viii) of column 4.
65.	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(ix).
66.	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to "Sl.no.3 of Schedule HP" if there is loss under head House Property.
67.	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to "Sl.no.6 of Schedule OS" if it is loss.
68.	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
69.	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD" should be equal to values at Sl.no. [3 – (4 – 5)]
70.	In "Schedule 115TD", value at field '12' "Net payable/refundable" should be equal to values at Sl.no. [10 – 11]
71.	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
72.	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)'
73.	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5
74.	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
75.	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
76.	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
77.	Sr. No.3 of Part BTI - "Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv),10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution" should be equal to Sr. No. 10 of Schedule AI.
78.	Income chargeable under section 11(3) at Sr. No. 5ii of Part BTI should be equal to Sum of column no. 8 of Schedule I
79.	In "Schedule Part B – TI", value at field '5vii' "Total" should be equal to the sum of values at Sl.no.5i + 5ii+5iiia+5iiib+5iv+5v + 5vi
80.	In Schedule IE4, value at Sr.no.3- "Gross annual Receipts" should not be less than the amount of "total voluntary contributions" mentioned in Sr.no. C of Schedule VC.
81.	Value in Sr. No. 11 in Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected
82.	Value in Sr. No. 12a in Part BTI is entered but Section 13A is not selected under filing status - 'section under which exemption is claimed'
83.	Value in Sr. No. 12b in Part BTI is entered but Section 13B is not selected under filing status - 'section under which exemption is claimed'
84.	In "Schedule Part B – TI", value at field '13v' "Total" should be equal to the sum of values at Sl.no.13i + 13ii + 13iiic + 13iv

85.	In "Schedule Part B – TI", value at field '16' "Total" should be equal to the sum of values at Sl.no.14 - 15
86.	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"
87.	In "Schedule Part B – TTI", value in field '2(iii)', "Total" should be equal to the sum of 2(i) +2(ii).
88.	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3"
89.	In "Schedule Part B – TTI", value in field '5b' , '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.
90.	In "Schedule Part B – TTI" value in field '5c' ,"Total" should be equal to the sum of "5a+5b"
91.	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d
92.	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e
93.	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"
94.	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.
95.	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e-Sl.no.8.
96.	In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.
97.	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS
98.	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7 of 15C)" should be equal to the value at Total of column 7 of Schedule TCS
99.	Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled.