

## **Instructions for filling out FORM ITR-2**

These instructions are guidelines for filling the particulars in Income-tax Return Form-2 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

### **1. Assessment Year for which this Return Form is applicable**

This Return Form is applicable for assessment year 2021-22 only, i.e., it relates to income earned in Financial Year 2020-21.

### **2. Who is eligible to use this Return Form?**

This Return Form is to be used by an individual or a Hindu Undivided Family (HUF) who is not eligible to file Form ITR-1 (Sahaj) and who is not having any income under the head "Profits or gains of business or profession".

### **3. Who is not eligible to use this Return Form?**

This Return Form should not be used by an individual whose total income for the Assessment Year 2021-22 includes Income under the head "Profits or Gains of Business or Profession".

### **4. Manner of filing and verification of this Return Form**

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) [[www.incometax.gov.in](http://www.incometax.gov.in) from 7-June-2021] and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –  
"Centralized Processing Centre,  
Income Tax Department,  
Bengaluru— 560500,  
Karnataka".

The Form ITR-V – Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-filing account.

### **5. Key changes (as compared to ITR for AY 2020-21)**

- Option to avail benefit u/s 115BAC is provided in ITRs
- For assessee opting under 115BAC are not eligible for certain deductions and allowances as mentioned below :
  - Loss under the head House Property is not allowed to be set off

- Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office,
  - Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC)
  - Deductions u/s 16 (Standard Deduction ,Entertainment allowance and Professional tax)
  - Interest payable on borrowed capital for self-occupied property
  - Standard Deduction in case of family pension
  - Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2))
- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- In Schedule CG, the allowable difference between full value of consideration u/s. 50 C and value of property as per stamp authority has been increased from 1.05 times to 1.10 times
- In schedule OS,
- (i) The existing drop related to “Dividend income” is bifurcated into 2 parts i.e “Dividend income [other than (ii)]” and “Dividend income u/s 2(22)(e)” and respective changes are done in sl.no.2e \_DTAA field and in sl.no.10(i)\_Quarterly breakup of Dividend income.
  - (ii) Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3.
  - (iii) The existing drop down at Sl. No. 2d “115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section115AB)” bifurcated into 2 drop downs as under:-
    - ❖ 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section115AB) @20%
    - ❖ 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section115AB) @20%
  - (iv) Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e wrt “Interest referred to in section 194LC(1)” and Distributed income being Dividend referred to in section 194LBA
  - (v) Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2c, 2d and 2e of schedule OS and respective changes are done in sl.no.10(i)\_Quarterly breakup of Dividend income.
  - (vi) In existing Sl. No. 10 “Information about accrual/receipt of income from Other Sources”
    - ❖ Field “Dividend Income u/s 115BBDA” is changed to “Dividend income” due to finance Act changes
    - ❖ New line item is inserted to capture the quarter wise break up of “**Dividend income which is taxable at DTAA Rates**”. This information will be used to calculate interest u/s 234C.
- In Schedule CFL, the bifurcation of PTI loss and other than PTI loss has been removed from “HP loss”, “Short term capital loss” and “Long term capital Loss”
- In Schedule 80GGA, w.e.f. 01.06.2020, the eligible limit of Donation in cash is changed

- from Rs. 10,000 to Rs. 2,000. Hence date field is inserted to capture date of donation in cash
- In Schedule EI, field for “Dividend Income” is removed from exempt income as for AY 2021-22 onwards dividend income will be taxable in the hands of shareholders . Similarly corresponding Changes are also made in schedule OS , schedule Pass Through Income (PTI) to remove reference of section 115O
  - Schedule DI (Details of Investment) has been removed as it was relevant only for AY 20-21
  - 
  - Sl.No. 8 “**Gross tax payable (higher of 1d and 7)**” of Schedule Part B TTI has been bifurcated in below two fields  
Sl.No. 8a – “**Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC ( Schedule Salary)**”  
Sl.No. 8b – “**Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC**”  
Tax on ESOP received from eligible start-up will be deferred and is payable by the assessee within fourteen days—
    - (i) after the expiry of forty-eight months from the end of the relevant assessment year; or
    - (ii) from the date of the sale of such specified security or sweat equity share by the assessee; or
    - (iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share, whichever is the earliest.
  - Now, assessee needs to disclose surcharge before “Marginal Relief” and after “Marginal relief” in Schedule Part BTTI.
  - In Schedule TDS, earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N.
  - Upload level validations table is modified wrt mapping changes and new rules.

## **6. Filling out the ITR V-Income Tax Return Verification Form**

Where the Return Form is furnished in the manner mentioned at 4(iv), the assessee should print out Form ITR-V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form, duly signed by the assessee, has to be sent by ordinary post or speed post only to Centralized Processing Centre, Income Tax Department, Bengaluru-560500 (Karnataka)

## **6. Obligation to file return**

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount not chargeable to income-tax for Assessment Year 2021-22, in case of different categories of individuals and HUF is as under:-

<b>(Applicable if New Tax Regime u/s 115BAC is not opted)</b>		
<b>S. No.</b>	<b>Category</b>	<b>Amount (in Rs.)</b>
i.	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	<b>2,50,000</b>
ii.	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2020-21 but below the age of 80 years.	<b>3,00,000</b>
iii.	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2020-21.	<b>5,00,000</b>

<b>(Applicable if New Tax Regime is opted u/s 115BAC)</b>		
<b>Sl. No.</b>	<b>Category</b>	<b>Amount (in ₹)</b>
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	2,50,000
(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	2,50,000

If a person whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceed the maximum amount which is not chargeable to income-tax but fulfils one or more conditions mentioned below is obligated to furnish his return of income. In case of any doubt, please refer to relevant provisions of the Income-tax Act.

- Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts;
- Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person;
- Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

### **Item by Item Instructions to fill up the Return Form**

#### **Part-A – General Information**

<b>Field Name</b>	<b>Instruction</b>
<b>PERSONAL INFORMATION</b>	
<b>First Name</b>	Enter the First Name as per PAN card
<b>Middle Name</b>	Enter the Middle Name as per PAN card
<b>Last Name</b>	Enter the Last Name as per PAN card
<b>PAN</b>	Enter the PAN as in PAN card
<b>Flat/ Door/ Block No.</b>	Enter the Flat or House Number
<b>Name of Premises/ Building / Village</b>	Enter the name of the Premises or Building or Apartment or Village

<b>Status</b>	Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF)
<b>Road/ Street/Post Office</b>	Enter the name of the Post office or Road or Street in which the house is situated
<b>Date of Birth</b>	Enter the Date of Birth as per the PAN card
<b>Area/ Locality</b>	Enter the name of area or locality in which the house is situated
<b>Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)</b>	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
<b>Town/ City/ District</b>	Enter the name of town or City or District in which the house is situated
<b>State</b>	Select the name of State from the dropdown
<b>Country</b>	Select the name of Country from the dropdown.
<b>PIN Code/ Zip Code</b>	Enter the PIN Code/ Zip Code of the Post Office
<b>Residential/ Office Phone Number with STD code/ Mobile No.1</b>	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
<b>Mobile No.2</b>	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.
<b>Email Address (Self)</b>	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
<b>Email Address-2</b>	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
<b>FILING STATUS</b>	
<b>Filed u/s</b>	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
<b>If revised/ defective/ modified then enter Receipt No. and Date of filing original return</b>	If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
<b>Or Filed in response to notice u/s</b>	In case the return is being filed in response to a statutory notice, please tick the applicable check box - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148'
<b>If filed in response to notice/ order, please enter Unique</b>	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b)

<p><b>Number/ Document Identification Number &amp; Date of such Notice or Order</b></p>	<p>condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/ Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).</p>
<p><b>Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No</b></p>	<p>In case new tax regime is being opted, please select checkbox as 'Yes'.</p> <p>If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed</p> <p>1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC)</p> <p>2)Deductions u/s 16 (Standard Deduction ,Entertainment allowance and Professional tax)</p> <p>3)Interest payable on borrowed capital for self occupied property</p> <p>4)Standard Deduction in case of family pension</p> <p>5)Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2))</p> <p>NOTE :</p> <p>1. Option for new tax regime u/s 115BAC will be available only till due date of filing of return u/s 139(1)</p> <p>2. Taxpayer can opt in or withdraw from new tax regime u/s 115BAC in revised return if it is filed with in due date as per section 139(1)</p>
<p><b>Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</b></p> <p><b>If yes, please furnish following information</b></p> <p><b>[Note: To be filled only if a</b></p>	<p>In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) does not exceeds the maximum amount which is not chargeable to income-tax, tick 'Yes':</p> <p>Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts;</p> <p>Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person;</p>

<p><b>person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</b></p>	<p>Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.</p> <p>Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) exceeds the maximum amount which is not chargeable to income-tax.</p>
<p><b>Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)</b></p>	<p>Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No'</p> <p>Please enter amount / aggregate amount deposited if 'Yes' is ticked.</p>
<p><b>Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)</b></p>	<p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No'</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.</p>
<p><b>Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)</b></p>	<p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No'.</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked</p>
<p><b>Residential Status in India (for individuals) (Tick applicable option)</b></p>	<p>If you are an individual, please specify your residential status in the given list:</p> <p>A. Resident. B. Resident but not Ordinarily resident (RNOR) C. Non-resident</p> <p>In case you are a resident/RNOR, please also indicate the basis for claiming status of resident/RNOR by checking the applicable box against these categories.</p> <p>In case you are a non-resident, please specify the jurisdiction of residence during the previous year and your Taxpayer Identification Number (TIN) in that jurisdiction.</p> <p>In case you are a non-resident, but a citizen of India or person of Indian origin, please specify the total number of days for which you stayed in India during the previous year, and during the four preceding years.</p>

	<p>In case TIN has not been allotted in the jurisdiction of residence, the passport number should be mentioned instead of TIN. Name of the country in which the passport was issued should be mentioned in the column “jurisdiction of residence”.</p>
<p><b>Residential Status in India (for HUF)</b> <b>(Tick applicable option)</b></p>	<p>If you are a HUF, please specify your residential status by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Resident.</p> <p><input type="checkbox"/> Resident but not Ordinarily resident (RNOR)</p> <p><input type="checkbox"/> Non-resident</p>
<p><b>Do you want to claim the benefit u/s 115H</b> <b>(Applicable in case of Resident)</b></p>	<p>If you were NRI in earlier years, but are a resident in India for this year, please specify whether you want to claim benefit of special provisions under Chapter XII-A in respect of investment income from any foreign exchange asset, by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p><b>Are you governed by Portuguese Civil Code as per section 5A?</b></p>	<p>If you are governed by the system of community of property under the Portuguese Civil Code 1860, please tick ‘Yes’ and fill up the information necessary for apportionment of income between husband and wife in Schedule 5A. Else, tick ‘No’.</p>
<p><b>Whether this return is being filed by a Representative Assessee</b></p>	<p>Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:-</p> <p>(a) Name of the Representative</p> <p>(b) Capacity of the Representative (select from drop down list)</p> <p>(c) Address of the Representative</p> <p>(d) PAN/ Aadhaar No. of the Representative</p>
<p><b>Whether you were Director in a company at any time during the previous year?</b></p>	<p>If you are an individual and were Director in a company at any time during the previous year, please tick ‘Yes’ and provide information about name, type &amp; PAN of the company, your DIN and indicate whether, or not, shares of the company are listed on a recognised stock exchange. Else, tick ‘No’.</p> <p>Please note that furnishing of PAN and DIN is not mandatory in case of a foreign company.</p> <p>a) In case you are a director of a Foreign Company which does not have PAN. You should choose “foreign company” in the drop-down provided for “type of company”. In such case, PAN is not mandatory. However, PAN should be mentioned, if such foreign company has been allotted a PAN.</p> <p>b) A non-resident taxpayer who is Director only in a foreign company, which does not have any income</p>



	<p>received in India, or accruing or arising in India, should answer the relevant question in the negative, whereupon he would not be required to disclose details of such foreign company.</p> <p>c) A non-resident taxpayer, who is Director in a domestic company and also in a foreign company, which does not have any income received in India, or accruing or arising in India, should answer the relevant question in the affirmative, and provide details of directorship in the domestic company only.</p> <p>d) A resident taxpayer is required to disclose details of directorship in any company, including foreign company, in the relevant column.</p>
<p><b>Whether you have held unlisted equity shares at any time during the previous year?</b></p>	<p>If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type &amp; PAN of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick 'No'.</p> <p>a) If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India. You may select "No" here and you are not required to report the requisite details here</p> <p>b) In case have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted. In such cases PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN, as "NNNNN0000N".</p> <p>c) In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., In such cases You may enter zero or the appropriate value against "cost of acquisition" or "sale consideration" in such cases. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability</p> <p>d) Even in case where you have held shares in an</p>

	<p>unlisted foreign company which has been duly reported in the Schedule FA. You are required to report the same again in this clause.</p> <p>e) Even in case where you have held unlisted equity shares as stock-in-trade of business during the previous year you are required to report the same in this clause.</p> <p>f) In case you are holding equity shares of a Co-operative Bank or Credit Societies, which are unlisted, only the details of equity shareholding in any entity which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.</p>
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**Schedule S- Details of Income from Salary**

Field Name		Instruction
<b>Name of employer</b>		Enter the name of the Employer.
<b>Nature of Employer</b>		<p>In case of individuals, please tick the applicable check box-</p> <p>(a) If you are a Central Government Employee, tick 'Central Government'</p> <p>(b) If you are a State Government Employee, tick 'State Government'</p> <p>(c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking'</p> <p>(d) If you are drawing pension, tick 'Pensioners'</p> <p>(e) If you are an employee of Private Sector concern, tick 'Others'</p>
<b>TAN of Employer (mandatory if tax is deducted)</b>		Please enter the Tax deduction Account Number (TAN) of the Employer as mentioned in Form-16.
<b>Address of employer</b>		Please enter the complete address of the employer including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list.
<b>Town/City</b>		
<b>State</b>		
<b>Pin code/ Zip code</b>		
<b>1</b>	<b>Gross Salary</b>	This is an auto-populated field representing aggregate of the amounts entered at fields (1a), (1b) and (1c) below.
<b>1a</b>	<b>Salary as per section 17(1)</b>	<p>Please select the type of salary payments from the given list and enter the amount. In case more than one type of salary payment has been received during the year, please report each type of payment as separate line item.</p> <p><u>List of types of salary payment :-</u></p> <p>1. Basic Salary</p>

		<ol style="list-style-type: none"> <li>2. Dearness Allowance (DA)</li> <li>3. Conveyance Allowance</li> <li>4. House Rent Allowance (HRA)</li> <li>5. Leave Travel Allowance (LTA)</li> <li>6. Children Education Allowance (CEA)</li> <li>7. Other Allowance</li> <li>8. The Contribution made by the employer towards pension scheme as referred under section 80CCD</li> <li>9. Amount deemed to be income under rule 6 of Part-A of Fourth Schedule</li> <li>10. Amount deemed to be income under rule 11(4) of Part-A of Fourth Schedule</li> <li>11. Annuity or pension</li> <li>12. Commuted Pension</li> <li>13. Gratuity</li> <li>14. Fees/ commission</li> <li>15. Advance of salary</li> <li>16. Leave Encashment</li> <li>17. Others (<i>please enter the details in the text box</i>)</li> </ol>
<p><b>1b</b></p>	<p><b>Value of perquisites as per section 17(2)</b></p>	<p>Please select the type of perquisites from the given list and enter the value thereof. In case more than one type of perquisite has been received during the year, please report each type of perquisite as separate line item.</p> <p><u>List of types of perquisite:-</u></p> <ol style="list-style-type: none"> <li>1. Accommodation</li> <li>2. Cars / Other Automotive</li> <li>3. Sweeper, gardener, watchman or personal attendant</li> <li>4. Gas, electricity, water</li> <li>5. Interest free or concessional loans</li> <li>6. Holiday expenses</li> <li>7. Free or concessional travel</li> <li>8. Free meals</li> <li>9. Free education</li> <li>10. Gifts, vouchers, etc.</li> <li>11. Credit card expenses</li> <li>12. Club expenses</li> <li>13. Use of movable assets by employees</li> <li>14. Transfer of assets to employee</li> <li>15. Value of any other benefit/ amenity/ service/ privilege</li> <li>16. Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC</li> <li>17. Stock options (non-qualified options) other than ESOP in col 16 above</li> <li>18. Contribution by employer to fund and scheme taxable under section 17(2)(vii)</li> <li>19. Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in section 17(2)(vii) and taxable under section 17(2)(viii)</li> </ol>

		20. Other benefits or amenities ( <i>please enter the details in a separate text box</i> ).
<b>1c</b>	<b>Profits in lieu of salary as per section 17(3)</b>	<p>Please select the nature of profits in lieu of salary from the given list and enter the value thereof. In case more than one profit in lieu of salary has been received during the year, please report each as a separate line item.</p> <p><u>List of types of profits in lieu of salary:-</u></p> <ol style="list-style-type: none"> <li>1. Any compensation due or received by an assessee from an employer or former employer in connection with the termination of his employment or modification thereto.</li> <li>2. Any payment due or received by an assessee from an employer or former employer, or from a provident or other fund, sum received under Keyman Insurance Policy, including bonus on such policy.</li> <li>3. Any amount due or received by an assessee from any person before joining any employment with that person, or after cessation of his employment with that person.</li> <li>4. Any other (<i>please enter the details in a separate text box</i>).</li> </ol>
<p>In case you are employed with more than one employer during the year, please provide details of Gross Salary at column (1), as also break-up thereof at columns (1a), (1b) and (1c), separately for each employer, by adding multiple rows as necessary.</p>		
<b>2</b>	<b>Total Gross Salary</b>	Please enter the aggregate amount of gross salary received from all employers during the year.
<b>3</b>	<b>Less allowances to the extent exempt u/s 10 (Note: Ensure that it is included in Total Gross salary in (2) above )</b>	<p>Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.</p> <p><u>List of allowances:-</u></p>
		Sec 10(5)- Travel concession/assistance received (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death–cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First proviso-Compensation limit notified by CG in the Official Gazette
		Sec 10(10B) Second proviso-Compensation under scheme approved by the Central Government

		<p>Sec 10(10C)- Amount received on voluntary retirement or termination of service</p> <p>Sec 10(10CC)- Tax paid by employer on non-monetary perquisite</p> <p>Sec 10(13A)- Allowance to meet expenditure incurred on house rent (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)</p> <p>Sec 10(14)(i)- Allowances or benefits, not in the nature of perquisite, specifically granted and incurred in the performance of the duties of an office or employment(This allowance cannot be claimed if new tax regime u/s 115BAC is opted)</p> <p>Sec10(14)(ii)-Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment. (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)</p> <p>Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB  (This allowance can be claimed only if new tax regime u/s 115BAC is opted)</p> <p>Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee  (This allowance can be claimed only if new tax regime u/s 115BAC is opted)</p> <p>Any Other - In case of any other allowances enter the details in a text box provided.</p>
<b>4</b>	<b>Net Salary (2 – 3)</b>	This is an auto-populated field representing the net amount, after deducting the exempt allowances [3] from the Gross Salary [2].
<b>5</b>	<b>Deductions u/s 16 (5a + 5b + 5c)</b>	This is an auto-populated field representing aggregate of the amounts entered at fields (5a), (5b) and (5c) below.
<b>5a</b>	<b>Standard Deduction u/s 16(ia)</b>	This is an auto-populated field as lower of 4 (Net Salary) or Rs. 50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
<b>5b</b>	<b>Entertainment allowance u/s 16(ii)</b>	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) ( <i>as per Part B of Form 16</i> ) (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
<b>5c</b>	<b>Professional tax u/s 16(iii)</b>	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) ( <i>as per Part B of Form 16</i> ) (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

<b>6</b>	<b>Income chargeable under the Head 'Salaries' (4 - 5)</b>	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [5] against the Net Salary [4].
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**Schedule HP- Details of Income from House Property**

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/Minor/Spouse/Others		
Field Name	Instruction	
<b>Address of property</b>	Please enter the complete address of the property including name of town or city, State, Country and Pin code/Zip code. The name of State and Country has to be selected from the drop down list.	
<b>Town/City</b>		
<b>State</b>		
<b>Country</b>		
<b>Pin code/ Zip code</b>		
<b>Owner of the property</b>	Please select the owner of the property from the dropdown menu: Self Minor Spouse Others	
<b>Is the property co-owned</b>	Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Your percentage of share in the Property</b>	If yes, please specify your percentage share in the property in the given box.	
<b>Name of Co-owners</b>	If yes, please specify the name, PAN/ Aadhaar No. and respective percentage shares of other co-owners of the property. Please add rows as necessary.	
<b>PAN/ Aadhaar No. of Co-owner(s)</b>		
<b>Percentage share of the co-owners in property</b>		
<b>Type of House property</b>	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.	
<b>Name(s) of Tenant</b>	If the property was actually let out during the year or part of the year, please mention name, PAN/ Aadhaar No. and TAN of the tenant(s). Furnishing of PAN/ Aadhaar No. of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.	
<b>PAN/ Aadhaar No. of Tenant(s)</b>		
<b>PAN/TAN/ Aadhaar No. of Tenant(s)</b>		
<b>1a</b>	<b>Gross rent received/</b>	If the house property is actually let out, please enter the

	<b>receivable/ letable value during the year</b>	amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
<b>1b</b>	<b>The amount of rent which cannot be realised</b>	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
<b>1c</b>	<b>Tax paid to local authorities</b>	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
<b>1d</b>	<b>Total (1b + 1c)</b>	This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .
<b>1e</b>	<b>Annual Value (1a–1d)</b>	This is an auto-populated field representing the amount of Gross rent <i>[1a]</i> as reduced by amounts deductible therefrom for computing annual value <i>[1d]</i> . In case of self-occupied property, this field shall be taken as 'Nil'.
<b>1f</b>	<b>Annual value of the property owned</b>	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
<b>1g</b>	<b>30% of 1f</b>	Please enter 30% of Annual Value of your share of your property.
<b>1h</b>	<b>Interest payable on borrowed capital</b>	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital.  In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.  In case the house property is 'self-occupied' and new tax regime u/s 115BAC is opted, interest payable on borrowed capital cannot be claimed
<b>1i</b>	<b>Total (1g + 1h)</b>	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value <i>[1g]</i> and interest payable on borrowed capital <i>[1h]</i> .
<b>1j</b>	<b>Arrears/Unrealized Rent received during the year Less 30%</b>	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealised rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
<b>1k</b>	<b>Income from house property 1 (1f-1i+1j)</b>	This is an auto-populated field representing the net income from house property which is computed as annual

		value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
<b>2</b>	<b>Income from house property 2 (2f-2i+2j)</b>	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
<b>3</b>	<b>Pass through income/ loss, if any</b>	The details of pass through income/ loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.  If any amount of pass through income/ loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.
<b>4</b>	<b>Income under the head "Income from house property"</b>	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + .....] and also the pass through income/ loss of the nature of house property [3]. In case new tax regime u/s 115BAC is opted and net computation under the head 'House Property' is a loss, the same cannot be set-off against income under any other head

### **Schedule CG – Capital Gains**

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type except for following:

- a. In case of Long Term/ Short Term Capital Gain arising on sale of Immovable property i.e A1 and B1 where capital gains are required to be computed separately for each property, and
- b. In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B4 or item No. B7. Please note that separate computation of capital gains should be made for scrip or units of mutual fund sold during the year as per Schedule 112A and 115AD(1)(b)(iii) proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains should be aggregated and will be auto populated to B4a and B7a of Schedule CG. Thereafter, tax shall be charged at a flat rate of 10% in Schedule SI on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation after giving benefit of Rs. 1 Lakh each u/s 112A and 115AD(1)(b)(iii). This benefit of Rs.1 Lakh will be given in Schedule SI.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A3 and A4 are applicable only for non-residents.



Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B5, B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN/ Aadhaar No. of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- a) If you have sold land and building. Quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- b) If you are a resident and have sold land and building situated outside India. The details of property and name of buyer should invariably be mentioned. However, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A7 of this Schedule. Further, in case any amount of pass through income reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Amount of STCG/ LTCG on assets referred in A1-A7/ B1- B11 which is chargeable at special rates or not chargeable to tax in India in accordance with the relevant article of Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item no. A8/ B12.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at Column (6), rate as per Income Tax Act at Column (9) and the applicable rate, which is lower of the two rates, at Column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column (7). This column is applicable only in case of Non-Residents. Please note, if TRC Flag is 'No', income will be chargeable as per the applicable rates specified in Part A/B.

Part C of this Schedule computes the total of short-term capital gain (*item No. A9*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as 'Nil' and only the figure of item No. A9 should be taken as item C.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54 or 54B or 54EC or 54F or 54GB or 115F. Deductions under sections 54 or 54EC or 54F or 54GB or 115F are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax. The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable. The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A2e\*+A3a\*+A7a\*) is addition of short-term capital gains reported at items Nos. A2e, A3a and A7a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if (A2e\* + A3a\* + A7a\*) represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 3 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148

10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
<b>19.</b>	<b>2019-20</b>	<b>289</b>
<b>20</b>	<b>2020-21</b>	<b>301</b>

### **Schedule 112A & Schedule 115AD(1)(b)(iii)-Proviso**

In Schedule 112-A - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, units of an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non-residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, units of an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added was required
1a	Share/Unit acquired	Please select one of the following options based on the acquiring date of share/unit: On or before 31st January, 2018 After 31st January, 2018
2	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box. Note: In case the security or share does not have an ISIN Code, then use "INNOTAVAILAB" as ISIN Code. If dropdown is selected as "After 31st January, 2018", ISIN code will be auto-populated as "INNOTREQUIRD"
3	Name of the Share/Unit	Please enter the name of share/unit in the given box If dropdown is selected as "After 31st January, 2018", this field will be auto-populated as "CONSOLIDATED"
4	No. of Shares/Units	Enter the number of shares/units sold in the given box. This field will not be applicable if dropdown is selected as

		"After 31st January, 2018"
5	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box. This field will not be applicable if dropdown is selected as "After 31st January, 2018"
6	Full value consideration If shares/units are acquired on or before 31st January, 2018 (Total Sale Value 4*5) or If shares/units are acquired after 31st January, 2018 - Please enter Full Value of Consideration	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) if dropdown is selected as "On or before 31st January, 2018" Please enter Full Value of Consideration if dropdown is selected as "After 31st January, 2018"
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January,2018	Enter the fair Market Value per share/unit as on 31st January,2018 in the text box. If shares/units are acquired after 31 January 2018 then please mention zero.
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10.
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column7+ Column 12
14	Long term capital Gain Balance (6–13) Item B4 of LTCG Schedule of CG Item B7 of LTCG Schedule CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

**Schedule-OS - Income from other sources**

S. No.	Field Name	Instruction
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<b>1</b>	<b>Gross income chargeable to tax at normal applicable rates</b>	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
<b>1a</b>	<b>Dividends, Gross</b>	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii)
i	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
<b>1b</b>	<b>Interest, Gross</b>	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/ loss in the nature of interest or any other interest income.
<b>1c</b>	<b>Rental income from machinery, plants, buildings etc., Gross</b>	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
<b>1d</b>	<b>Income of the nature referred to in section 56(2)(x) which is chargeable to tax</b>	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
<b>1di</b>	<b>Aggregate value of sum of money received without consideration</b>	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
<b>1dii</b>	<b>In case immovable property is received without consideration, stamp duty value of property</b>	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
<b>1diii</b>	<b>In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration</b>	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 10% of the consideration as adjusted as per section 56(2)(x), whichever is higher. Safe harbour has been increased from 10% to

		20% under section 43CA of the Act for the period from 12th November, 2020 to 30th June, 2021 in respect of only primary sale of residential units of value up to Rs. 2 crore. Consequential relief by increasing the safe harbour from 10% to 20% shall also be allowed to buyers of these residential units under section 56(2)(x) of the Act for the said period.
<b>1div</b>	<b>In case any other property is received without consideration, fair market value of property</b>	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
<b>1dv</b>	<b>In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration</b>	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
<b>1e</b>	<b>Any other income (please specify nature)</b>	Please enter any other income chargeable under the head 'income from other sources', at normal rates. If any other income is in the nature of Family Pension, mention the amount in the field provided. For others, please specify nature and amount of such income.
<b>2</b>	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f elements relating to S.No. 1)</b>	<p>Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, 2e and 2f below. Please note, for Non-residents elements relating to S.No. 1 will be added only if TRC Flag is Y at Column No. 7 of S.No. 2f.</p> <p>Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.</p>
<b>2a</b>	<b>Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</b>	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
<b>2b</b>	<b>Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)</b>	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures

		reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
<b>2bi</b>	<b>Cash credits u/s 68</b>	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
<b>2bii</b>	<b>Unexplained investments u/s 69</b>	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
<b>2biii</b>	<b>Unexplained money etc. u/s 69A</b>	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
<b>2biv</b>	<b>Undisclosed investments etc. u/s 69B</b>	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
<b>2bv</b>	<b>Unexplained expenditure etc. u/s 69C</b>	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
<b>2bvi</b>	<b>Amount borrowed or repaid on hundi u/s 69D</b>	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
<b>2c</b>	<b>Accumulated balance of recognized provident fund taxable u/s 111</b>	In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned.
<b>2d</b>	<b>Any other income chargeable at special rate (total of di to dxviii)</b>	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	<b>List of types of income chargeable at special rate</b>	(i) Dividends received by non-resident (not being company) or foreign company

		chargeable u/s 115A(1)(a)(i)
		(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)
		(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)
		(iv) Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa)
		(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)
		(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)
		(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)
		(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)
		(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC
		(x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA
		(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
		(xii) Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
		(xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)
		(xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
		(xv) Anonymous Donations in certain cases chargeable u/s 115BBC
		(xvi) Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%



		(xvii) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
		(xviii) Income by way of transfer of carbon credits - chargeable u/s 115BBG
		(xix) Investment Income of a Non-Resident Indian - chargeable u/s 115E
		(xx) Distributed income being Dividend referred to in section 194LBA - chargeable @10% u/s 115A(1)(a)(iiac)
<b>2e</b>	<b>Pass through income in the nature of income from other sources chargeable at special rates</b>	<p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p>
	<b>List of types of pass through income chargeable at special rates</b>	<p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC(1)</p> <p>PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD</p> <p>PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA</p> <p>PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency</p> <p>PTI-115A(1)(b)(A)- Income from royalty &amp; technical services</p> <p>PTI-115A(1)(b)(B) Income from royalty &amp; technical services</p> <p>PTI-115AC(1)(a &amp; b) - Income from bonds or GDR purchased in foreign currency - non-resident</p> <p>PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident</p>

		<p>PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB)</p> <p>PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)</p> <p>PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD</p> <p>PTI-115BBA - Income of non-residents sportsmen or sports associations PTI-115BBC - Anonymous donations</p> <p>PTI - Income received by non-resident as referred in proviso to section 194LC(1)</p> <p>PTI-115BBF - Income from patent</p> <p>PTI-115BBG - Income from transfer of carbon credits</p> <p>PTI-115E(a) - Investment income</p> <p>PTI - Distributed income being Dividend referred to in section 194LBA</p>
<b>2f</b>	<b>Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)</b>	<p>Please report in this column any income under the head ‘income from other sources’ which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes.</p> <p>In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only.</p> <p>Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income.</p> <p>Please note that DTAA can’t be claimed from “Dividend income u/s 2(22)( e)”</p>
<b>3</b>	<b>Deductions under section 57:- (other than those relating to income chargeable at special rates under 2a,</b>	Any claim of deduction u/s 57 relating to income under the head ‘income from other sources’ chargeable at normal applicable rates

	<p><b>2b &amp; 2d)</b></p>	<p>should be mentioned here.</p> <p>Deduction under column Family Pension will be available only if income is offered in column 1e (This deduction u/s 57(iia) cannot be claimed if new tax regime u/s 115BAC is opted)</p> <p>Deduction under column “depreciation” will be available only if income is offered in column 1c</p> <p>Deduction under column “interest expenditure u/s57(1) will be available only if income is offered in column 1a and the deduction will be restricted to 20% of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c(i) where as “Eligible Interest Expenditure u/s 57(i)” can be entered in sl.no.3c(ii). So two fields will be there for “Interest expenditure u/s 57(i)”.</p> <p>(Please refer Annexure 2)</p>
<p><b>4</b></p>	<p><b>Amounts not deductible u/s 58</b></p>	<p>Any amount which is not deductible in computing income chargeable under the head ‘income from other sources’ by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.</p>
<p><b>5</b></p>	<p><b>Profits chargeable to tax u/s 59</b></p>	<p>Any profit which is chargeable to tax under the head ‘income from other sources’ by virtue of section 59 read with section 41 should be reported in this column.</p>
<p><b>6</b></p>	<p><b>Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2f relating to 1) (If negative take the figure to 3i of Schedule CYLA)</b></p>	<p>Please enter the net amount of income under the head ‘income from other sources’ which is chargeable to tax at normal applicable rates.</p> <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3]&amp; income chargeable at special rates specified in item 2f (related to item 1) and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].</p>
<p><b>7</b></p>	<p><b>Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative)</b></p>	<p>Please enter the aggregate of incomes chargeable under the head ‘income from other sources’, excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal</p>

		applicable rates [item 6].
<b>8</b>	<b>Income from the activity of owning and maintaining race horses</b>	<p>Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of gross receipts at item 8a, deductions in relation to such activity at item 8b, amounts not deductible as per section 58 relating to this activity at item 8c, profit chargeable to tax as per section 59 relating to this activity at item 8d and compute the net income at item 8e accordingly.</p> <p>In case the net income computed at item 8e is negative, take this figure to item 6xi of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.</p>
<b>9</b>	<b>Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative)</b>	<p>Please compute in this column the aggregate income chargeable under head ‘income from other sources’.</p> <p>This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.</p>
<b>10</b>	<b>Information about accrual/receipt of income from Other Sources</b>	<p>Please report the period-wise details of accrual or receipt of incomes under the head ‘income from other sources’ in the table given at this column.</p> <p>The details have to be furnished separately for dividend income and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) and Dividend income chargeable at DTAA rates ( Refer Annexure 2&amp;3 for clarification on how to disclose at sl.no.10(i) and 10(iii)”) (Please refer Annexure 3 for bifurcation of Eligible amount of interest expenditure)</p>

**Schedule-CYLA - Details of Income after set-off of current year losses**

If the net result of computation under the head ‘income from house property’, and ‘income from other sources chargeable at normal applicable rates’ is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from activity of owning and maintaining horse races and loss from long term or short term capital gain

cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head “income from house property”, such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh. In case the new tax regime u/s 115BAC has been opted, loss under the head House property cannot be set off against income under any other head.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2 and 3, in the relevant rows.

In column (4), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xiii), please mention the total of current year losses set off out of the columns (2) and (3).

In row (xiv), please mention the remaining loss under various heads i.e. house property loss at column (2) and loss from other sources at column (3). In case the for new tax regime u/s 115BAC has been opted, loss under the head House property remaining after setoff should be zero.

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL for carry forward to future years.

#### **Schedule-BFLA- Details of Income after Set off of Brought Forward Losses of earlier years**

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row. Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains. Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.

In column (3), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (3) should be captured in row (xiii) thereof which should be the figure of

Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads set-off against positive income of the current year should be mentioned in row (xii) of column (2).

**Schedule-CFL - Details of Losses to be carried forward to future years**

Please enter the assessment year-wise details of losses brought forward from earlier years in the first eight rows [row (i) to row (viii)] under various heads of income at respective columns [column (3) to column (6)].

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (ix).

In row (x), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row (xi), please enter the amount of remaining losses of current year under various heads in the respective column. The head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule CG and Schedule OS as indicated below:

Sr. No.	The fields in row no. xi “2021-22(Current year losses)”	Source of Auto-population
1	House property loss (3)	(2xiv of schedule CYLA)
2	Short-term capital loss (4)	(2x+3x+4x+5x) of item E of schedule CG
3	Long-term capital loss (5)	(6x+7x+8x) of item E of schedule CG
4	Loss from owning and maintaining race horses (6)	(8e of schedule OS, if -ve)

In row (xii), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

The losses under the head “house property”, or ‘capital gains’, are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses can be carried forward only for 4 assessment years. In case the for new tax regime u/s 115BAC has been opted, loss under the head House property cannot be carried forward.

**Schedule-VIA - Deductions under Chapter VI-A**

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.

Table 1. Part B- Deduction in respect of certain payments			
Column No.	Section	Nature of deduction	Instruction

<p>(Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21)</p>			
<b>1a</b>	<b>80C</b>	<b>Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.</b>	<p>Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs.1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1b</b>	<b>80CCC</b>	<b>Deduction in respect of contribution to certain Pension Funds</b>	<p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs. 1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1c</b>	<b>80CCD(1)</b>	<b>Deduction in respect of contribution to pension scheme of Central Government</b>	<p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The deduction u/s 80CCD(1) is restricted to upper limit of 10% of salary, in the case of an employee, and 20% of gross total income, in any other case.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be further restricted to maximum limit of Rs. 1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>

1d	80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
1e	80CCD(2)	Deduction in respect of employer to pension scheme of Central Government	<p>Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD.</p> <p>The amount eligible is subject to maximum limit of 10% of salary in case the nature of employer selected is other than Central Government.</p> <p>In case the nature of employer selected is Central Government, the amount eligible is subject to maximum limit of 14% of Salary.</p>
1f	80D	Deduction in respect of health insurance premia	<p>This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
1g	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	<p>Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.</p> <ol style="list-style-type: none"> <li>1. Dependent person with disability</li> <li>2. Dependent person with severe disability</li> </ol> <p>The amount eligible for deduction should be equal to ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>



<b>1h</b>	<b>80DDB</b>	<b>Deduction in respect of medical treatment etc.</b>	<p>Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount.</p> <p>1. Self or Dependent 2. Senior Citizen – Self or Dependent</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1i</b>	<b>80E</b>	<b>Deduction in respect of interest on loan taken for higher education</b>	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1j</b>	<b>80EE</b>	<b>Deduction in respect of interest on loan taken for residential house property</b>	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/ 80EE. The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1k</b>	<b>80EEA</b>	<b>Deduction in respect of interest on loan taken for certain house property</b>	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2020 to 31 March 2021 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA.</p> <p>In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed.</p> <p>(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1l</b>	<b>80EEB</b>	<b>Deduction in respect of purchase of</b>	<p>Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle</p>

		<b>electric vehicle.</b>	<p>from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year.</p> <p>(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1m</b>	<b>80G</b>	<b>Deduction in respect of donations to certain funds, charitable institutions, etc.</b>	<p>Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G.</p> <p>Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.</p> <p>(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1n</b>	<b>80GG</b>	<b>Deduction in respect of rents paid</b>	<p>Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.</p> <p>(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1o</b>	<b>80GGA</b>	<b>Deduction in respect of donation for scientific research or rural development</b>	<p>Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA.</p> <p>Please fill up details of donations in Schedule 80GGA.</p> <p>Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/ Rs. 2000, as the case maybe, unless such sum is paid by any mode other than cash.</p> <p>(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>1p</b>	<b>80GGC</b>	<b>Deduction in respect of contributions given by any person to</b>	<p>Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.</p> <p>This deduction is not admissible for any sum contributed</p>

		<b>Political parties</b>	by way of cash. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
<b>Table 2. Part C, CA and D – Deduction in respect of other incomes/other deduction</b>			
<b>2q</b>	<b>80QQB</b>	<b>Deduction in respect of royalty income, etc., of authors of certain books other than textbooks.</b>	<p>Please enter the eligible amount of deduction in respect of income by way of royalty or copyright fees for any book of literary, artistic or scientific nature u/s 80QQB.</p> <p>Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakh.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the head 'income from other sources' in Schedule OS. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>2r</b>	<b>80RRB</b>	<b>Deduction in respect of royalty on patents.</b>	<p>Please enter the eligible amount of deduction in respect of income by way of royalty in respect of patents registered under the Patents Act, 1970.</p> <p>Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakh.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the head 'income from other sources' in Schedule OS. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>2s</b>	<b>80TTA</b>	<b>Deduction in respect of interest on deposits in savings account</b>	<p>In case you are an individual, not being a '<i>resident senior citizen</i>', or HUF, and your gross total income includes income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTA in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)</p>
<b>2t</b>	<b>80TTB</b>	<b>Deduction in respect of interest on deposits in case of senior citizens</b>	<p>In case you are a '<i>resident senior citizen</i>', and your gross total income includes income by way of interest on deposits with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTB in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.</p>

			'Senior citizen' means an individual resident in India who is of the age of 60 years or more at any time during the previous year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
<b>2u</b>	<b>80U</b>	<b>Deduction in case of a person with disability</b>	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability.  If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
<b>2v</b>		<b>Total Deductions</b>	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated filled representing the aggregate of total deduction claimed under part B ( <i>item 1</i> ) and total deduction claimed under part C, part CA and part D ( <i>item 2</i> ).

**Schedule- 80G - Details of donations entitled for deduction u/s 80G**

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule:-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that the total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.

**Schedule- 80GGA- Details of donations for scientific research or rural development**

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

1. Relevant clause under which deduction is claimed
2. Name and address of donee
3. PAN of donee
4. Total amount of donation – give break-up of amount paid in cash/other mode
5. Date of donation in cash
6. Amount which is eligible for deduction

Please note that no deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 10,000/- if the donation is made before 01<sup>st</sup> June, 2020 and no deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 2,000/- if the donation is made on or after 01<sup>st</sup> June, 2020

**Schedule 80D - Deduction in respect of health insurance premia**

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Sl no.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'
1a	Self & Family	This field will be available if 'No' is ticked in S.No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S.No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.

(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S.No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S.No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
<b>Note : The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.</b>		

**Schedule AMT – Computation of Alternate Minimum Tax payable under section 115JC**

(This schedule will not be applicable if new tax regime u/s 115BAC is opted)

In this Schedule, the assessee is required to fill the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable under the section shall be 18.5 percent of the adjusted total income computed under the said section 115JC. The computation of adjusted total income and alternate minimum tax under this schedule should be based on the audit report in Form No.29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

**Schedule AMTC- Computation of tax credit under section 115JD**

Credit for AMT paid in assessment year 2013-14 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year. However, the amount of credit is restricted to the extent of normal tax liability for the current assessment year exceeding the AMT liability for the current assessment year.

Please note if taxation under section 115BAC is opted, then assessee is not eligible to take credit of taxes paid under AMT as per section 115JD.

**Schedule SPI - Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64**

In this Schedule, please furnish the details of income of specified persons (spouse, minor child, etc.), which is required to be clubbed with your income in accordance with the provisions of Chapter V of the Income-tax Act.

Please note that the income of specified persons reported in this Schedule should also be mentioned in the relevant Schedule so that the same is included in the head-wise computation of income.

Section 10(32) provides exemption to extent of Rs.1,500/- in respect of income of each minor child which is required to be clubbed. Therefore, exclude Rs.1,500/- from the income of each minor while clubbing the income of the minor in the respective head. However, if income of the minor is to be clubbed in various heads, total exclusion should not exceed Rs. 1,500/-.

**Schedule-SI – Income chargeable to tax at special rates**

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule OS or Schedule BFLA, as indicated against each type of income.

**Schedule-EI – Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)**

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax.

Field	Field Name	Instruction
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No.		
1	<b>Interest income</b>	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2i	<b>Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)</b>	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the rule 7A ( <i>income from manufacture of rubber</i> ), rule 7B ( <i>income from manufacture from coffee</i> ) or rule 8 ( <i>income from manufacture from tea</i> ) of the Income-tax Rules should not be included in the gross agricultural receipts here.
2ii	<b>Expenditure incurred on agriculture</b>	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income.  Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
2iii	<b>Unabsorbed agricultural loss of previous eight assessment years</b>	
2iv	<b>Net Agricultural income for the year (i – ii – iii) (enter nil if loss)</b>	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
2v	<b>In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details</b>	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
3	<b>Other exempt income, (including exempt income of minor child)</b>	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
4	<b>Income not chargeable to tax as per DTAA</b>	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.  In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been



		obtained from the jurisdiction of residence.
<b>5</b>	<b>Pass through income not chargeable to tax (Schedule PTI)</b>	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
<b>6</b>	<b>Total (1 + 2 + 3+ 4 + 5)</b>	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year.  This is an auto-populated figure representing the sum of figures computed as interest income at column [1], net agricultural income at column [2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [4] and pass through income not chargeable to tax at column [5].

**Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA, 115UB**

In this Schedule, please report the details of pass through income/ loss as per Form 64B or Form 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

<b>Field Name</b>	<b>Instruction</b>
<b>Investment entity covered by section 115UA/115UB</b>	Please select the section under which Business Trust/ Investment fund is covered from dropdown menu:- Section 115UA Section 115UB
<b>Name of business trust/ investment fund</b>	Enter the name the name of business trust/ investment fund in column no 3 .
<b>PAN of the business trust/ investment fund</b>	Enter the PAN of the business trust /investment fund in the text box in column no 4.
<b>Head of Income &amp; Current year income</b>	Please enter the amount of current year income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)
<b>Share of current year loss distributed by Investment fund</b>	Enter the amount of current year loss distributed by the investment fund in Column no 8.
<b>Net Income/ Loss</b>	Please enter the aggregate amount of net

<b>(7-8)</b>	income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
<b>TDS on such amount, if any</b>	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income

### **Schedule FSI - Details of Income from outside India and tax relief**

Schedule FSI is applicable for the taxpayer who is resident in India.

In this Schedule, please report the details of income, which is accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income are reported in Form 67 in order to claim credit.

### **Schedule TR - Summary of tax relief claimed for taxes paid outside India**

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available which will be the total tax relief available

under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

### **Schedule FA - Details of Foreign Assets and Income from any source outside India**

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the individual providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means an individual who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the

accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not
- (2) the owner of record or holder of title is one of the following:-
  - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
  - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
  - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
  - (iv) a trust of which the resident assessee has beneficial or ownership interest.
  - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1<sup>st</sup> January, 2020 to 31<sup>st</sup> December, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1<sup>st</sup> April, 2020, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a

foreigncurrency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

If you have held foreign assets during the previous year which have been duly reported in the Schedule FA. Even then you are required to report such foreign asset again in the Schedule AL (if applicable)

**Schedule 5A- Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

In case you are governed by the system of community of property under the Portuguese Civil Code 1860, please furnish the information necessary for apportionment of income between husband and wife in this Schedule.

In columns (ii) and (iv), please provide head-wise break-up of amount of income received and TDS deducted on such income.

In columns (iii) and (iv), please specify the head-wise break-up of amount of income, and TDS thereon, to be apportioned in the hands of spouse.

Please provide name and PAN/ Aadhaar No. of spouse in whose hands income has to be apportioned. The income so apportioned should be reflected in the return of income of the spouse.

**Schedule AL - Assets and Liabilities at the end of the year**

In case your total income exceeds Rs. 50 lakh, it is mandatory to disclose the details of movable and immovable assets etc. in this Schedule along with liabilities incurred in relation to such assets.

The assets required to be reported in this Schedule include immovable assets viz. land and building ; financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand, movable assets viz. jewellery, bullion, vehicles, yachts, boats, aircraft etc.

If you are a non-resident or 'resident but not ordinarily resident', only the details of assets located in India are to be mentioned.

For the purpose of this Schedule, "jewellery" includes.-

- (a) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel;
- (b) precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

For the purposes of this Schedule, the amount in respect of assets to be reported will be:-

- (a) the cost price of such asset to the assessee; or
- (b) where wealth-tax return was filed by the assessee and the asset was forming part of the wealth-tax return, the value of such asset as per the latest wealth-tax return in which it was disclosed as increased by the cost of improvement incurred after such date, if any.

In case the asset became the property of the assessee under a gift, will or any mode specified in section 49(1) and not covered by (v) above:-

- (a) the cost of such asset to be reported will be the cost for which the previous owner of the asset acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or.
- (b) in case where the cost at which the asset was acquired by the previous owner is not ascertainable and no wealth-tax return was filed in respect of such asset, the value may be estimated at the circle rate or bullion rate, as the case may be, on the date of acquisition by the assessee as increased by cost of improvement, if any, or 31<sup>st</sup> day of March, 2020:

Previous owner shall have the meaning as provided in Explanation to section 49(1) of the Act.

**Part B – TI -Computation of total income**

<p>Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘Salary’, ‘Income from house property’, ‘Capital gains’ and ‘Income from other sources’. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (<i>intra-head set-off</i>). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (<i>inter-head set-off</i>). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.</p>		
Field No.	Field Name	Instruction
<b>1</b>	<b>Salaries</b>	Please enter net income chargeable under the head ‘salaries’ as computed at item No. 6 of Schedule S.
<b>2</b>	<b>Income from house property</b>	<p>Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP.</p> <p>In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure</p>

		<p>should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case the new tax regime u/s 115BAC has been opted, loss under the head House property cannot be set off against income under any other head and cannot be carried forward to subsequent years.</p>
<b>3</b>	<b>Capital gains</b>	<p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p> <p>In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should instead be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).</p>
<b>4</b>	<b>Income from other sources</b>	<p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively.</p> <p>In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity</p>



		of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.
<b>5</b>	<b>Total of head wise income</b>	<p>Please enter the aggregate of incomes computed under various heads in this column.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [column (1+2+3c+4d)]</p>
<b>6</b>	<b>Losses of current year to be set off against 5</b>	<p>Please enter the aggregate of losses computed under the heads of house property and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2) and (3) of Schedule CYLA.</p>
<b>7</b>	<b>Balance after set off current year losses (5-6)</b>	<p>Please enter remaining current year income after inter-head set-off of current year losses.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [column (5)] as reduced by current year losses allowed to be set-off [column (6)].</p>
<b>8</b>	<b>Brought forward losses to be set off against 7</b>	<p>Please enter the aggregate of losses brought forward from earlier years under the heads of house property, capital loss, loss from horse races to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA.</p> <p>This figure should be computed as total of brought forward losses set-off with current year income as per columns (2) of Schedule BFLA.</p>
<b>9</b>	<b>Gross Total income (7-8)</b>	<p>Please enter remaining current year income after allowing for adjustment of brought forward losses</p> <p>This is an auto-populated figure taken as balance of current year income [column (7)] as reduced by brought forward losses allowed to be set-off against such income [column (8)].</p>
<b>10</b>	<b>Income chargeable to tax at</b>	Please report in this column aggregate of

	<b>special rate under section 111A, 112, 112A etc. included in 9</b>	<p>incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
<b>11</b>	<b>Deductions under Chapter VI-A</b>	<p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>The total claim of deductions under Chapter VI-A should be limited upto the amount of Gross Total Income [<i>column (9)</i>] as reduced by income chargeable at special rates [<i>column (10)</i>].</p>
<b>12</b>	<b>Total income</b>	<p>Please enter the amount of total income chargeable to tax for the previous year at this column.</p> <p>This is an auto-populated figure taken as Gross Total Income [<i>column (9)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 11</i>].</p>
<b>13</b>	<b>Income which is included in 12 and chargeable to tax at special rates</b>	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income computed at column (12).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
<b>14</b>	<b>Net agricultural income/ any other income for rate purpose</b>	<p>Please report in this column net agricultural income or any other income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.</p> <p>Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.</p>
<b>15</b>	<b>Aggregate income (12 - 13 + 14)</b>	<p>Please compute aggregate income in this column as Total Income [<i>column (12)</i>] reduced by the income chargeable at special rates [<i>column (13)</i>] and increased by the amount of net agricultural income [<i>column (14)</i>] for rate purposes.</p>
<b>16</b>	<b>Losses of current year to be carried forward</b>	<p>Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.</p>

		This figure should be taken head-wise total of row (xii) of Schedule CFL.
<b>17</b>	<b>Deemed income under section 115JC</b>	<p>Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year.</p> <p>Please ensure to fill up Schedule AMT of this ITR form.</p>

**Part B – TTI - Computation of tax liability on total income**

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

<b>Field No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>1</b>	<b>Tax payable on deemed income under section 115JC</b>	<p>In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT.</p> <p>Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively.</p> <p>In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p>
<b>2</b>	<b>Tax payable on total income</b>	<p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 15 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c).</p>

		In column 2(d), please compute the tax payable on total income, as indicated therein.
<b>3</b>	<b>Rebate under section 87A</b>	Please enter the amount of tax rebate admissible u/s 87A, if any.
<b>4</b>	<b>Tax payable after rebate</b>	Please compute the net tax payable after rebate in this column.
<b>5</b>	<b>Surcharge</b>	Please compute surcharge leviable on net tax liability before and after marginal relief in this column. (Please refer Annexure 5)
<b>6</b>	<b>Health and Education Cess @ 4%</b>	Please compute health and education cess leviable@ 4% on net tax payable and surcharge.
<b>7</b>	<b>Gross tax liability</b>	Please compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 4, 5 and 6 respectively.
<b>8</b>	<b>Gross tax payable</b>	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross AMT liability [ <i>column 1(d)</i> ] and gross tax payable as per normal provisions [ <i>column 7</i> ].
<b>8a</b>	<b>Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC ( Schedule Salary)</b>	This field will be auto-populated as difference between Gross tax payable (8) and Tax deferred on ESOP income (8b)
<b>8b</b>	<b>Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC</b>	<p>The income-tax on ESOP income (Income received in assessment year beginning on or after 1st April,2021) is payable by the assessee within fourteen days—</p> <ul style="list-style-type: none"> <li>(i) after the expiry of forty-eight months from the end of the relevant assessment year; or</li> <li>(ii) from the date of the sale of such specified security or sweat equity share by the assessee; or</li> <li>(iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share, whichever is the earliest.</li> </ul> <p>Deferred Tax (including surcharge and Health and Education cess) on ESOP income will be</p>

		<p>computed as below (a-b+c+d):</p> <ol style="list-style-type: none"> <li>a. Deferred Tax on ESOP income will be computed by proportionating Tax on normal income into ESOP income and total normal income</li> <li>b. Rebate on agriculture income w.r.t. deferred tax will be computed by proportionating Rebate on agriculture income into deferred tax and total normal tax</li> <li>c. Surcharge on Deferred Tax will be computed by proportionating total surcharge except 115BBE into deferred tax and total tax other than 115BBE.</li> <li>d. Cess @ 4% will be calculated on deferred tax (reduced by rebate on agriculture income) and surcharge on deferred tax (a-b+c)</li> </ol>
<b>9</b>	<b>Credit u/s 115JD of tax paid in earlier years</b>	<p>In case the gross AMT payable is higher than the gross tax payable as per normal provisions, please enter in this column AMT credit of earlier years utilised against the gross AMT payable for this year.</p> <p>The figure of AMT credit utilised should be taken as per Schedule AMTC.</p>
<b>10</b>	<b>Tax payable after credit u/s 115JD</b>	<p>Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable).</p>
<b>11</b>	<b>Tax relief</b>	<p>In column 11(a), please enter the amount of tax relief admissible in respect of arrears or advance of salary received during the year computed as per section 89.</p> <p>In column 11(b), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A.</p> <p>In column 11(c), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 11(d), please compute the aggregate of claims of tax relief in the above columns.</p>
<b>12</b>	<b>Net tax liability (10 - 11d)</b>	<p>In this column, please compute net tax liability</p>

		payable for the year after allowing the tax relief admissible.
<b>13</b>	<b>Interest and fee payable</b>	<p>In column 13(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 13(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 13(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. (Please refer Annexure 4 for note on 234C)</p> <p>In column 13(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31<sup>st</sup> December, 2021..</p> <p>However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-.</p> <p>In column 13(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p>
<b>14</b>	<b>Aggregate liability (12 + 13e)</b>	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
<b>15</b>	<b>Taxes Paid</b>	<p>In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.</p> <p>The details of these tax payments should be mentioned at column 20 of Part B-TTI.</p>
<b>16</b>	<b>Amount payable</b>	In case the aggregate amount payable [ <i>column (14)</i> ] is higher than the taxes paid for the year [ <i>column (15e)</i> ], please compute the net amount payable after claiming credit of taxes paid.
<b>17</b>	<b>Refund</b>	In case the taxes paid for the year [ <i>column (15e)</i> ] is higher than the aggregate amount payable [ <i>column (14)</i> ], please compute the net amount refundable.
<b>18</b>		Please provide the details of all the savings

	<p><b>Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)</b></p> <p><b>Select Yes or No</b></p>	<p>accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.</p> <p>If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'</p>
	<b>IFS Code of the bank (SWIFT code in case of foreign bank)</b>	Please enter the IFS Code of the Bank (11 digits) or SWIFT Code in case of foreign bank account.
	<b>Name of the Bank</b>	Please enter name of the Bank
	<b>Account Number (IBAN in case of foreign Bank Accounts)</b>	Please enter account number of the Bank
	<b>Country of Location</b>	In case of non-resident, please provide country of location of bank
	<b>IBAN</b>	In case of non-resident, please provide IBAN
<b>19</b>	<p><b>Do you at any time during the previous year,-</b></p> <p><b>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or</b></p> <p><b>(ii) have signing authority in any account located outside India; or</b></p> <p><b>(iii) have income from any source outside India?</b></p>	<p>In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA.</p> <p>Else tick 'No'.</p>

Note: Enhanced surcharge is applicable to tax payer having status as Individual, HUF. The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD (1)(b). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A. **The Finance Act, 2021 has been amended to relax the enhanced surcharge on "Dividend income" chargeable at normal rates and Dividend income u/s 115AD(i).**

Please Note: The withdrawal of enhanced surcharge on the income of the nature referred to in

clause (b) of sub-section (1) of section 115AD of the Income-tax Act shall not be available to HUF

### **TRP Details**

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

### **Item No.20 - Tax payments**

#### **Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

#### **Part- B - Details of Tax Deducted at Source from Salary**

Please enter the relevant details of taxes deducted at source from salary as appearing in Form 16 issued by the employer		
Column No.	Field Name	Instruction
2	TAN of the Employer	Please enter the Tax Deduction Account Number (TAN) of the Employer.
3	Name of the Employer	Please enter the name of the Employer.
4	Income chargeable under salaries	Please enter the gross amount of salary in respect of which tax has been deducted at source.
5	Total tax deducted	Please enter the amount of total tax which has been deducted at source.

#### **Part- C - Details of Tax Deducted at Source (TDS) on Income**

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person[Spouse as per section 5A/Other person as per Rule 37BA(2)]	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list: a) Self b) Other Person



3	<b>PAN/ Aadhaar No. of other person</b> <i>(if TDS credit related to other person)</i>	In case TDS credit relates to other person [ <i>as specified in column (2)</i> ], please enter PAN/ Aadhaar No. of the other person.
4	<b>TAN of the Deductor/PAN/ Aadhaar No. of Tenant/Buyer</b>	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/ Aadhaar No. of the tenant or the buyer.
5 & 6	<b>Unclaimed TDS brought forward (b/f)</b>	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows
7 & 8	<b>TDS of the current financial year (TDS deducted during FY 2020-21)</b>	Please enter the amount of total tax deducted at source for the current financial year.  Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
9 & 10	<b>TDS credit being claimed this year</b> <i>(only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)</i>	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.  Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
11 & 12	<b>Corresponding receipt/ Withdrawal offered</b>	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year.  Please enter the gross amount of receipt and head of income under which income is offered in column 11 and column 12 respectively.  In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "in own hands" for the current year. If this is done, the column "Corresponding receipt offered" is greyed-off and is not required to be filled up.

		Please Note : Select drop down as 'Not applicable (only in case TDS is deducted u/s 194N)' in column no 8 if TDS is claimed u/s 194N of the Act
<b>13</b>	<b>TDS credit being carried forward</b>	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

**Part- D – Details of Tax Collected at Source (TCS)**

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
<b>Column No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>2</b>	<b>Tax deduction and Tax Collection Account Number of the Collector</b>	Please enter the TAN of the Collector.
<b>3</b>	<b>Name of the Collector</b>	Please enter the name of the Collector.
<b>4</b>	<b>Tax collected</b>	Please enter the total amount of tax collected at source (TCS) during the year.
<b>5</b>	<b>Amount out of (4) being claimed</b>	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head of income.
<b>6</b>	<b>Amount out of (4)being claimed in the hands of spouse, if section 5A is applicable</b>	Please enter the amount of TCS credit which is being claimed in the hands of spouse, in case section 5A is applicable.

**Verification:**

In verification part, please enter the name, father’s name and PAN of the person who is filing the return.

Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

**Tax Computation Table**

(i) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2020-21) or HUF –

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC -

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC-

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

(iv) In case of individual or HUF opting for new tax regime u/s 115BAC

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000
4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

- **Surcharge:**

- 10% of income tax where total income exceeds ₹50,00,000 but up to ₹1,00,00,000.
- 15% of income tax where total income exceeds ₹1,00,00,000 but up to ₹2,00,00,000.
- 25% of income tax where total income exceeds ₹2,00,00,000 but up to ₹5,00,00,000.
- 37% of income tax where total income exceeds ₹5,00,00,000

The Tax liability computed as per the above table should be further increased by the applicable surcharge and health & education cess @ 4%.

**Note:** The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD(1)(b) (only in case of individuals). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A.

Please note, the withdrawal of enhanced surcharge on the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income Tax Act shall not be available to HUF.

\*\*\*\*\*

### Annexure 1

#### Important points to remember while filing return of income in ITR utility (online or offline)

##### Validation Rules

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Rules for ITR 2 are as below:

Sl. No.	Category	Description of Rules	Mapping
1	A	Assessee should enter valid Mobile Number	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits.  Please note that mobile no starting with zero is not valid.
2	A	HUF cannot claim relief u/s 89	In Filing status assessee is HUF, Sl. No.11a in Part B-TTI cannot be claimed ie., 11a > 0
3	A	"Name" should match with the "Name" as per the PAN database.	The name as entered by you in the return does not match with the name as per the PAN date base
4	A	Date of birth should match with PAN database.	The Date of Birth mentioned in Part A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base/ Aadhaar Database <b>Note: This rule is applicable only if</b>

			<b>status of assessee is individual</b>
5	A	If original return is filed under section 142(1) then revised return cannot be filed	If original return is filed under section 142(1) then revised return cannot be filed
6	A	If "Whether you have held unlisted equity shares at any time during the previous year?" is selected as Yes, then the details should be filled.	Taxpayer has mentioned "Y" for Whether you have held unlisted equity shares at any time during the previous year but has not provided the relevant details <b>Following condition to be factored: If any field &gt; 0 then rule is not applicable i.e ignore this rule i.e. If all the fields in is 0 only then trigger this rule</b>
7	A	In Filing status, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as Yes then Schedule 5A should be mandatory.	In Filing status 5A Flag is Y but details in schedule 5A are not filled
8	A	"Whether this return is being filed by a representative assessee?" is selected as Yes then details should be provided.	In Filing status 'Whether this return is being filed by a representative assessee?' Flag is Y then details should be provided
9	A	In Part A General, If Return is being filed by Representative Assessee then the PAN quoted in representative assessee field should be same as the PAN who is trying to upload the return.	In Part A General, Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.
10	A	In Verification part, if representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in Part - A General must be filled.	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled.
11	A	In Part A General, "Are you filing return of income under Seventh proviso to Section 139(1) " is selected as Yes then the details should be filled.	In Part A General, "Are you filing return of income under Seventh proviso to Section 139(1) " Flag is Y but details are not filled
12	A	"Whether you were Director in a company at any time during the previous year?" is selected as Yes then the details should be filled.	Taxpayer has mentioned "Y" for Whether you were Director in a company at any time during the previous year? but has not provided the

			relevant details
13	A	Being Resident or Resident but not Ordinarily resident Individual question "Please select whether you want to claim the benefit u/s 115H or not" should be answered.	B61iii>0 and resident status is "RES or NOR" and 115H is "No"
14	A	If Taxpayer is claiming benefit of senior citizen or super senior-citizen then date of birth shall match with the PAN database	Upload Level Check <b>Note: This rule is applicable only if status of assessee is individual</b>
15	A	In Schedule 80G, Donee PAN can not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G ( if filled ) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part.
16	A	If the assessee is governed by Portuguese Code, then "PAN of Spouse" should be provided.	If section 5A flag in Schedule General Information is "Y" then PAN of the spouse is mandatory.
17	A	In Schedule 5A, Sl. No. 4 total should be equal to sum of Sl. No. (1+2+3) for all the columns.	In Schedule 5A, Sl. No. 4 Total should be equal to sum of Sl. No. (1+2+3) Note : check for all 4 column
18	A	In Schedule EI Sl.no. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI	If in Schedule EI Sl. No. 6 is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund
19	A	In "Schedule EI", in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns.	In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in individual columns.
20	A	In "Schedule EI", "Total income not chargeable to tax as per DTAA" should be equal to the total of amount entered in "Amount of Income"	In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income"
21	A	In Schedule EI Sl.no. 6 should be equal to sum of Sl.no 1+2+3+4+5	Schedule EI Sl.no. 6 is not equal to sum of Sl.no 1+2+3+4+5
22	A	In "Schedule EI" in the Net Agricultural income for the year should be equal to (Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) – Expenditure incurred on agriculture –Unabsorbed agricultural loss of previous eight assessment years)	Schedule EI Sl.no. 2iv is not equal to Sl.no i-ii-ii  Note: This rule will be applicable only when output of Sl. No. i-ii-iii is positive

23	D	It is mandatory to file Form 29C-Report under section 115JC of the Income-tax Act, 1961 if AMT tax is more than Normal Tax.	When Sl. No. 8 of Part BTTI is equal to Sl. No. 1d of Part BTTI and Form 29C is not filed  Note: This rule shall not be applicable if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'
24	A	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.	The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT
25	A	In Schedule Part BTTI, Credit under section 115JD of tax paid in earlier years should be equal to the Sl. No. 5 of Schedule AMTC.	In Part B TTI, the value in pt. 9 -Credit under section 115JD of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch AMTC
26	A	Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMT, Sl.No. 1 should be equal to Sl.no 12 of Part BTI.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule AMT, Sl.no. 1 is not equal to Sl. No. 12 Total Income of Part BTI.
27	A	In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1 + 2a.	In Schedule AMT, Sl.no. 3 is not equal to sum of Sl. No. 1 + 2a
28	A	Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMT, Sl.No. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA.	If No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule AMT, Sl.no. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA.
29	A	In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part BTTI	In Schedule AMTC, Sl.No. 1 is not equal to Sl.no 1d of Part BTTI
30	A	Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 7 of Part BTTI.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' And In Schedule AMTC, Sl.No. 2 is not equal to Sl. No. 7 gross tax liability of Part BTTI
31	A	In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1	In Schedule AMTC, Sl.no. 3 is not equal to Sl.no. 2-1 if 2 is greater than 1
32	A	In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1	In Schedule AMTC, Sl.no. 3 should be equal to zero when sl no 2 is less than or equal to 1
33	A	If No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] should be equal to Total of item No. 4c	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' And In Schedule AMTC, Sl.no. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] is not equal to Total of item no. 4C

34	A	If No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] should be equal to Total of item No. 4D.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule AMTC, Sl.no. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] is not equal to Total of item no. 4D.
35	D	If total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000, surcharge cannot be entered in Schedule B-TTI.	In schedule B TTI, sl no 1b is greater than zero and sl no 3 of schedule AMT is less than or equal to Rs. 5000000
36	A	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?', Deemed Income in schedule AMT and tax as per AMT should not be computed in Schedule Part B-TTI.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And Part B TTI Sl. No. 1a is not consistent with sl. No. 4 of Schedule AMT
37	A	In Schedule AMT, Sl.No. 4 tax payable under section 115JC should be equal to 18.5% of Sl.No. 3, if Sl.No. 3 is greater than 20 Lakh.	Sl no 4 of AMT should be greater than zero when sl no 3 is exceeding 20 Lakhs and Sl no 2a is greater than zero  (i.e., Sl.no.4 of AMT > 0 but value in sl.no.3 <= 20 lakhs and sl.no.2a <0)
38	A	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2
39	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Balance AMT Credit Carried Forward should be equal to the sum of (Balance brought forward to the current assessment year) - (AMT Credit Utilized during the Current Assessment Year) In "Schedule AMTC"	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ? and In "Schedule AMTC" Col. D Balance AMT Credit Carried Forward is not equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year)  Note:This rule is not applicable for total column. It is applicable for each individual AY
40	A	In Schedule AMTC, Set off in earlier assessment years cannot be claimed for AY 2021-22	In schedule AMTC sl no 4(B2) for AY 2021-22 is greater than zero
41	A	In schedule SI, sl no i1 should be equal to Sl no 2c of schedule OS	In schedule SI, Sl.No. i1-"111 accumulated PF (column - Income(i))" is not equal to sl no 2c (Income benefit) of schedule OS
42	A	In schedule SI, sl no ii1 should be equal to Sl no 2civ of schedule OS	In schedule SI, sl no ii1-"111 accumulated PF (column - Tax



			benefit(ii))" is not equal to sl no 2civ (tax benefit) of schedule OS
43	A	If no special Income shown then tax at special rates should not be computed.	Part B TTI Sl. No. 2b is not equal (consistent) with total of Tax thereon (ii) (Col.(ii)) of Schedule SI
44	A	Special income offered in schedule OS Sl.No. 2d should be equal to corresponding income in schedule SI	<p>Amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS sl no 2d is not equal</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>
45	A	Special income offered in schedule OS Sl.No. 2e should be equal to corresponding income in schedule SI	<p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS sl no 2e is not equal</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>

46	A	<p>Special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule OS Sl.No. 2a should be equal to corresponding income in schedule SI</p>	<p>amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in sl no 2a of schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>
47	A	<p>Special income u/s115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule OS Sl.No. 2b is not equal to corresponding income in schedule SI</p>	<p>Amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in sl no 2b of schedule OS</p>
48	A	<p>Income from other sources chargeable at special rates in India as per DTAA should be equal to Sl.No. 2f in schedule OS</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>	<p>Amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no 2f of schedule OS</p>
49	A	<p>In Schedule SI, amount at column (ii) Tax thereon should be equal to taxable income (*) special rate</p>	<p>If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate</p> <p>excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA</p>

			Note : Round off +1 and -1. (i.e, if the value in XML is between +1 and -1 of temporary calculated value, don't restrict the xml )
50	A	In Schedule SI, tax computed can not be null if income is greater than zero	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG DTAA
51	A	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10 should be consistent with all the special incomes of Schedule SI	In Schedule B TI, SI no 10 is not equal to total of column (income (i)) of schedule SI
52	A	Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income as per schedule BFLA	Total of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to sl no 3iii of schedule BFLA
53	A	Sum of income u/s 115AD (STCG for FIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to corresponding income as per schedule BFLA	Total of income u/s 115AD (STCG for FIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI is not equal to sl no 3iv of schedule BFLA
54	A	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to corresponding income as per schedule BFLA	Total of income u/s 112 (LTCG on others) , 115E(a) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SI is not equal to sl no 3viii of schedule BFLA

55	A	Sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should be equal to corresponding income as per schedule BFLA	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A is not equal to sl no 3vii of schedule BFLA  Note:- Threshold limit of +5 and -5 to be added
56	A	Total of all special incomes at (i) should match with total income in schedule SI	Total of all special incomes at (i) should match with total income in schedule SI
57	A	In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns	Total of all tax on special incomes at (ii) should match with total tax in schedule SI
58	A	Deduction u/s 80CCD(1) is not applicable to HUF .	If Status is other than "individual" and value at field 80ccd(1)-Field (c) of schedule VIA is more than "Zero"
59	A	Deduction u/s 80CCD(1B) is not allowed to HUF.	If Status is other than "individual" and value at field 80ccd(1b) - Field (d) of schedule VIA is more than "Zero"
60	A	Deduction u/s 80CCD(2) is not allowed to HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80CCD(2)" - <b>(e)</b> in schedule VIA is greater than zero.
61	A	Deduction u/s 80E is not allowed to HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80E" <b>(i)</b> in schedule VIA is greater than zero.
62	A	Deduction u/s 80EE is not allowed to HUF.	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EE" <b>(j)</b> in schedule VIA is greater than zero.

63	A	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In "Part-A General" if Date of Birth is on or before 01.04.1961 and the value in system calculated field 80TTA is more than Zero and Residential status is resident Note: This rule will not be applicable if HUF is selected under status.  Note: RES includes NOR
64	A	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen. Deduction is available only if not opted for new tax regime u/s 115BAC.	In "Part-A General" if date of birth is on or after 02.04.1961 and the value in system calculated field 80TTB is more than Zero.
65	A	Deduction u/s 80U is not allowed to HUF.	If status is selected as "HUF" "Personal info" And value in field (u) "80U" in schedule VIA in greater than zero.
66	A	Deduction u/s 80EEA is not allowed to HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEA" <b>(k)</b> in schedule VIA is greater than zero.
67	A	Deduction u/s 80EEB is not allowed to HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEB" <b>(l)</b> in schedule VIA is greater than zero.
68	A	Deduction u/s 80DD is not allowed to Non Resident.	Residential Status selected as "Non Resident" but Sl.No.(g): 80DD in Schedule VI-A is greater than ZERO.  Note :Check only for individual status
69	A	Deduction u/s 80DDB is claimed by Non resident.	Residential Status selected as "Non Resident" but Sl.No.(h): 80DDB in Schedule VI-A is greater than ZERO.  Note :Check only for individual status
70	A	Deduction u/s 80U is claimed by Non resident.	Residential Status as "Non resident" but Sl.No.2(u): 80U in Schedule VI-A is greater than ZERO.  Note :Check only for individual status
71	A	Deductions claimed under Chapter VI-A should not be greater than	In Chapter VI A (Field reference v) of system calculated claim shall not exceed

		"Gross Total Income"	the 'Gross Total Income' (Field reference 9).
72	A	In Schedule VIA, amount claimed in deduction u/s 80GGA should not be different from the amount claimed in Schedule 80GGA	In chapter VIA part B value at field 'o' system calculated is not consistent with total eligible amount of donation Schedule 80GGA .
73	A	In Schedule Part BTI- Deduction under Chapter VI-A should be consistent with the total of all deductions in Schedule VI-A	In Schedule VI A, sum of Sl.no 1a to 2 u is not consistent with total deduction sl. no. 2v limited to Sl. No. (9-10)
74	A	Deduction u/s 80QQB is not applicable to Non resident individuals.	Residential Status as "Non resident" but Sl.No. 2(q): 80QQB in Schedule VI-A is greater than ZERO.
75	A	Deduction u/s 80QQB is not applicable to HUF.	Status is selected "HUF" but Sl.No. 2(q): 80QQB in Schedule VI-A is greater than ZERO.
76	A	Deduction u/s 80RRB is not applicable to Non resident individuals.	Residential Status as "Non resident" but Sl.No.2r: 80RRB in Schedule VI-A is greater than ZERO.
77	A	Deduction u/s 80RRB is not applicable to HUF.	Status is selected "HUF" but Sl.No.2(r): 80RRB in Schedule VI-A is greater than ZERO.
78	A	In Schedule VIA, deduction u/s 80RRB plus 80QQB claimed cannot be more than the income entered at Sl.No. 1e in Schedule OS	Value at field 'q+r' under Part C deduction is greater than sum of Schedule OS Sl.no 1e
79	A	"Losses of current year to be carried forward" at "Part B TI" should be equal to "Total of Current Year Losses" of Schedule CFL.	In Part B TI, the value in Pt 16-Losses of current year to be carried forward (total of row xi of Schedule CFL) should be equal to total of row xi of Sch CFL
80	A	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of ((2x +3x+4x+5x) of item E of schedule CG in the field 4xi of Short Term Capital Loss in Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
81	A	Long Term Capital Loss at Schedule CFL is not equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of ((6x+7x+8x) of item E of schedule CG in the field 5xi of Short Term Capital Loss in Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
82	A	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".	Enter the value mentioned at 2xiv of schedule CYLA in the field 3xi of schedule CFL
83	A	In Schedule BFLA, Sl.No. 2(xi)	Schedule BFLA Sl no <b>2(xi)</b> should be

		should be equal to Sl.No. 6(x) of CFL	equal to sl no 6(x) of CFL
84	A	In Schedule BFLA, Sl.No. <b>2(ii)</b> <b>should be</b> equal to Sl.No. 3c(x) of CFL	Schedule BFLA Sl no <b>2(ii)</b> should be equal to sl no 3x of CFL
85	A	In "Schedule BFLA 2xii Total of brought forward loss set off should be equal to sum of (2ii+ 2iii+2iv + 2v+ 2vi + 2vii + 2viii + 2ix + 2xi)	Schedule BFLA Sl no <b>2xii</b> should be equal to sum of Sl no (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2ix+2x+2xi )
86	A	In Schedule PTI Col. 9 should be equal to output of Col 7-8	In schedule PTI Col. 9 is not equal to ouput of Col. 7-8
87	A	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
88	A	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
89	A	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
90	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c+....
91	A	In schedule FSI total of column e "Tax relief available in India(e)= (c) or (d) whichever is lower" should match with e(i) + e(ii) + e(iii) + e(iv) i.e Salary + House Property + Capital Gains + Other Sources.	In schedule FSI, column e is not lower of column c or column d
92	A	Schedule FSI is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
93	A	In schedule FSI total of column b "Income from outside India (included in PART B-TI) should match with b(i) + b(ii) + b(iii) + b(iv) i.e Salary + House Property + Capital Gains + Other Sources.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)
94	A	In schedule TR field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e ) field is selected as Section 90/90A	In Schedule TR, sl no 2 is not equal to sum of col no 1d if col no e is 90/90A

95	A	In schedule TR field 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e ) field is selected as Section 91.	In Schedule TR, sl no 3 is not equal to sum of col no 1d if col no e is 91
96	A	Schedule TR is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule TR
97	A	In schedule TR field "Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)" should match with total of column "Tax paid outside India" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".	In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country
98	A	In schedule TR field "Total tax relief available (total of (e) of Schedule FSI in respect of each country" should match with total of column "Tax relief available in India (e) = (c) or (d) whichever is lower" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
99	A	Schedule AL should be filled if total Income is greater than 50 Lakhs.	when Total Income (Pt No. 12 in Part B TI) is greater than 50,00,000 and any/all ( Amount (cost related fields )of the fields in Schedule AL is NULL.
100	A	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 schedule "Verification" Verification capacity is selected as "Representative" from drop down	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled though in schedule "Verification" Verification capacity is selected as "Representative" from drop down
101	A	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".	If in "Schedule TCS" Sl.no 5 is more than TOTAL OF Sl.no 4
102	A	In "Schedule Part B TTI" 15d Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT and date of deposit should be after 31/03/2021 for A.Y	In "Schedule Part B TTI" 15d Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date date of deposit is after 31/03/2021 for A.Y 2021-22



		2021-22.	
103	A	In "Schedule Part B TTI" point 15a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT and date of deposit should be between 01/04/2020 and 31/03/2021 for A.Y 2021-22.	In "Schedule Part B TTI" point 15a "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021
104	A	In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column	Total is not equal to sum of individual values mentioned in column 5
105	A	In "Schedule Part B-TTI" in 15( c) of TCS should be equal to the value entered in total of column 5 of 22D	In "Schedule Part B-TTI" in 15( c) of TCS should be equal to the value entered in total of column 5 of 22D
106	A	In Schedule TCS, Total TCS claimed should be equal to sum of individual values	In schedule TCS -Total of column TCS claimed is not equal to Sum of individual values of column
107	A	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus, please ensure that the schedules contain the details of the receipts and are not left blank. (category – A) Further, ensure that all the receipts / income on which credit is claimed as per 26AS is appearing in the return. (category – D)	Sum of Schedule HP- Sr.no {1a+(1j*100/70)} (based on the no. of house properties ) Annual let able value or rent received or receivable and Arrears/Unrealized rent received during the year after factoring for the 30% deducted in the return is EQUAL TO ZERO or Null + Schedule CG- SUM of row no. Total of all Sl.no. A(1)(a)(i) , A(2)(a),A(3)(a) (only if positive),A(3)(b)(only if positive),A(4)(aia),A(5)(aia), A7, {Total of all Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(ii)(a), B(4)(a), B6(i)a, B6(ii)(a),B6(iii)(a) ,B8a,B8d, B9a, B(10)(aia),B(10)(aia)} + Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null + Schedule OS- Sl.no 1a+1b+1c+1e+2a+2c+2d+2e+5+8a+8d is EQUAL TO ZERO or Null + Schedule EI- Sl.no 1+2i+3+4+5 is EQUAL TO ZERO or Null And Sum of "TDS claimed in own hands" from schedule "TDS on Income" (TDS2)

			IS MORE THAN 100 OR sum of "TDS in claimed in own hand" from schedule "TDS on sale of immovable property" (TDS3) IS MORE THAN 100
108	A	TAN of employer in Schedule TDS on Salary should match with TAN of Employer in Details of salary	TAN of employer in Schedule TDS on Salary is not matching with TAN of Employer in Details of salary
109	A	In Schedule TDS2 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2"	If Col 6 : "Amount b/f" & Col 7 "Amount deducted" of Schedule TDS2 (Other than salary) are filled in the same row.
110	A	In schedule TDS As per Form 16C, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS as per Form 16C
111	A	In schedule TDS Other than Salary, TDS claimed cannot be more than Gross income disclosed	TDS -2 & 3, Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS other than Salary
112	A	Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 9 of TDS2.	If in schedule "TDS other than salary, TDS is claimed in column "Claimed in own hands" AND in Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.

113	A	Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 6 of TDS3.	If in schedule "TDS as per Form 16C", TDS is claimed in claimed in own hands AND in Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
114	A	In TDS2, In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted".	If in Schedule TDSC(1) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
115	A	In TDS3, In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted".	If in Schedule TDSC(2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
116	A	HUF cannot have TDS on salary.	Assessee is "HUF" or and amount in schedule TDS on salary is more than zero
117	A	In Schedule TDS (2)/(3), TDS credit relating to other person is selected than the PAN of other person should be provided. Also ensure that the other person from whom credit for TDS is claimed files the return of income and gives away the TDS in his/ her return in favour of the Tax payer.	In Schedule TDS Other than Salary and TDS as per Form 16C, dropdown is selected as "other person" in column 2 but PAN is not provided.
118	A	In Schedule TDS (2)/(3), TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.	If Schedule TDS Other than Salary and TDS as per Form 16C, Any dropdown is selected in column 2 but TAN of deductor or PAN of buyer is not provided.
119	A	In Schedule TDS from salary, "Total tax deducted" cannot be more than "Income chargeable under the head Salary".	In Schedule TDS from salary, "Total tax deducted" cannot be more than "Income chargeable under the head Salary".
120	A	In Schedule TDS Other than Salary and TDS as per Form 16C, claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" and "TDS deducted".	In Col No.9 "Claimed in own hands" amount entered is more than sum of amount filled in col.no 6 "TDS b/f" plus Col no. 7 "TDS Deducted" plus Col no. 8 "TDS deducted in the hands of spouse or

			other person".
121	A	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0.	In "Part B TI" schedule, all fields from "Salaries" to "Gross Total Income" should be ZERO or NULL ( Field reference 1 to 9) AND "Adjusted Total Income under section 115JC(1)" should be ZERO or NULL (Field No. 3 of Schedule AMT) AND In "Part B TTI" schedule, any field from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" ( Field reference 1 to 7 ) is greater than ZERO.
122	A	The value in pt.3av -"Total Short term " in Part B TI should be equal to total of pt. (3ai + 3aii + 3aiii +3aiv)	In schedule -Part B TI the value in pt. 3av -"Total Short term " IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv)
123	A	The value in pt.3biv -"Total Long term" in Part B TI should be equal to total of pt. (3bi+3bii+3biii)	In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii)
124	A	In Schedule Part BTI, the amount of "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".	In schedule -Part B TI the value in pt. 3c - "Total Capital gains " IS NOT EQUAL TO total of pt. (3av + 3biv)
125	A	"Total Income from other sources" at Schedule B TI is different with the sum of "Individual incomes from Other Sources head".	In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c)
126	A	The Total income from all heads of income should be equal to sum of individual heads of income.	In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2 + 3c+ 4d)

127	A	Tax Payments claimed in "Part B-TTI" should be equal to claims made in Schedule TDS/TCS/Schedule IT.	<p>If Total of pt15a (Advance Tax ) &amp; 15d( Self-Assessment Tax ) i.e. pt15a+pt15d is NOT EQUAL TO the amount total field (5) in "pt. 20A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 15b is NOT EQUAL TO sum of Total value of col 5( Total tax deducted) in pt. 20B (TDS from salary) Total value of col 9 (Amount claimed in own hands) in pt. 20C</p> <p>OR</p> <p>If value in pt. 15c is NOT EQUAL TO sum of Total value of col 5 (Amount claimed in own hands) in pt. 20D</p>
128	A	Schedule Salary is mandatory to be filled if Income disclosed under the head Salaries in Part B-TI.	<p>In Part B TI ,the value in Pt1 -"Salaries" is greater than zero AND this value is NOT EQUAL TO "Income chargeable under the Head 'Salaries' " field of Schedule Salary (Total field Includes salary from all employers)(All the fields of schedule salary are blank)</p>
129	A	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.	<p>In Part B TI , the value in Pt2 -"Income from house property" &gt;0 AND this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties)</p>
130	A	Income disclosed in STCG chargeable @15%, "Table E in Schedule CG" should be filled.	<p>In Part B TI , the value in Pt3ai -"Short term chargeable @15% &gt;0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG</p>
131	A	Income disclosed in STCG chargeable @30%, then "Table E in Schedule CG" should be filled.	<p>In Part B TI , the value in Pt3aii -"Short term chargeable @30% &gt;0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG</p>

132	A	Income disclosed in STCG chargeable at applicable rate, then "Table E in Schedule CG" should be filled	In Part B TI , the value in Pt3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
133	A	Income disclosed under the head Short-term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG	In Part B TI , the value in Pt3aiv -"Short term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG"
134	A	Income disclosed in LTCG chargeable @10%, then "Table E in Schedule CG" should be filled	In Part B TI , the value in Pt3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
135	A	Income disclosed in LTCG chargeable @20%, then "Table E in Schedule CG" should be filled	In Part B TI , the value in Pt3bi -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
136	A	Income disclosed under the head Long term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG	In Part B TI , the value in Pt3biii -"Long term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG"
137	A	"Income from sources other than from owning Race Horses & Income chargeable at special rate" is disclosed at Schedule Part B TI, then Sch OS should be filled.	In Part B TI , the value in Pt4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS
138	A	"Income chargeable to tax at special rate" is disclosed at Schedule Part B TI, then "Schedule OS" should be filled	In Part B TI , the value in Pt4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS
139	A	"Income from the activity of owning and maintaining race horses" is disclosed at Schedule Part B TI, then "Schedule OS" should be filled	In Part B TI , the value in Pt4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS
140	A	"Losses of current year set off against income from all the heads" should be equal to "Total losses set off" at Schedule CYLA.	The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xiii" and "3xiii " and Schedule CYLA
141	A	Brought forward losses set off against Balance Income should be equal to "Total of brought forward	The value in Pt 8- Brought forward losses set off against 7 (2xii of Schedule BFLA) of Part B TI is not equal to 2xii of

		losses set off" at Schedule BFLA.	Schedule BFLA
142	A	Gross Total Income should be equal to sum of the Incomes individually offered.	In part B ,TI ,the value of GTI(pt9) is not equal to pt. 5( Total)- pt. 6(Losses of current year set off against 5 )-pt. 8(Brought forward losses set off against 7 )  Note : If result is -ve, restrict to Zero.
143	A	In Part B TI, the value in Pt 16 - Losses of current year to be carried forward (total of row xi of Schedule CFL) should flow from Sch CFL and should be consistent with the same.	The value in pt. 16 Losses of current year to be carried forward ) of Part B TI is not equal to total of xi of Schedule CFL.
144	A	"Total Income" should be equal to "Gross Total Income minus Chapter VI-A deductions after considering rounding-off".	In Part B TI, the value in field 12(Total Income) should be value of pt.9-11 "ROUNDING OFF +5 or -5 as per Sec 288 DONE In Total Income field" Note - Dont restrict upload if variation is upto +100 and -100
145	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC, In Schedule Part BTTI, SL.no 1d Total tax payable on deemed total income (1a+1b+1c) should be equal to sum of Sl.no. 1a+1b+1c	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c)
146	A	"Tax Payable on Total Income" should be equal to Normal Tax plus Special Tax minus Rebate on Agricultural Income.	In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c)
147	A	The amount at "Tax payable" should be equal to the amount of Tax Payable on Total Income minus Rebate u/s 87A.	In Part B TTI, the value in pt. 4 is not equal to value (2d -3)
148	A	The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess)	In Part B TTI, the value in pt. 7 is not equal to total of (4 + 5iv +6)
149	A	"Relief claimed under section 90/90A in Part B TTI" should be equal to "Amount entered in Schedule TR"	In Part B TTI, the value in field pt. 11b is not equal to value in pt. 2 of Schedule TR
150	A	"Relief claimed under section 91 in Part B TTI" should be equal to "Amount entered in Schedule TR"	In Part B TTI, the value in field pt. 11c is not equal to value in pt. 3 of Schedule TR

151	A	"Total Tax Relief" should be equal to the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).	In Part B TTI, the value in pt. 11d is not equal to total of (11a + 11b +11c)
152	A	"Total Interest and Fee Payable" should be equal to "Interest u/s 234A + 234B + 234C+ Fee payable u/s 234F"	In Part B TTI , the value in pt. 13e is not equal to total of (13a + 13b + 13c+13d) .
153	A	"Aggregate liability" should be equal to the sum of "Net tax liability plus Total Interest Payable"	In Part B TTI, the value in pt. 14 is not equal to the total of (12 + 13e)
154	A	"Total Taxes Paid" should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"	In Part B TTI, the value in point 10e is not equal to (15a+15b+15c+15d).
155	A	IFSC under "Bank Details" should match with the RBI database	IFSC provided under "BANK ACCOUNT" at Sl.No.18 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at Sl.No.18 of Part B-TTI is not matching with the RBI database.
156	A	Rebate u/s 87A is not allowed to Non resident.	Residential Status selected as "Non Resident" but Sl.No.3: 87A in Part B - TTI is greater than ZERO.
157	A	Rebate u/s 87A is not allowed to HUF.	Status selected as "HUF" but Sl.No.3: 87A in Part B - TTI is greater than ZERO.
158	A	Rebate u/s 87A cannot be claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs. 5 lakhs.	In Part B TI: SL No. 14: Total Income is more than 5 Lakh but Sl.No.3: 87A in Part B - TTI is greater than ZERO.  Note: The rule is applicable where the assessee is 'Resident or Resident but not Ordinarily Resident 'under Residential Status in India (for Individual)
159	A	If deductions claimed at "Part B TI", then "Schedule VI-A" should be filled.	In Part B TI, value in Pt.11 Deduction under Chapter VI-A is greater than zero AND In field (2v) of "Sch VI A ",is" "Zero" or "NULL".
160	A	Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest payable".	If in Schedule Part-B TTI, Sl.no 17 is not equal to the sum of Sl.no 15e- 14 (only if the difference is positive) Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml )



161	A	Tax payable Amount should match with the difference of "Total Tax and "Interest payable" and "Total Taxes Paid".	If in Schedule Part-B TTI, Sl.no 16 is not equal to the sum of Sl.no 14- 15e (only if the difference is positive) Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml ).
162	A	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed.	In Schedule "Salaries" SUM of row nos.(1a , 1b , 1c) of all employers is EQUAL TO ZERO or Null AND In Schedule "House Property (HP)" SUM of( row no. 1(a) + Arrears/unrealized rent i sl.no.1(j) of properties) + sl.no.2 is EQUAL TO ZERO or Null + Schedule CG- SUM of row no. Total of all Sl.no. A(1)(a)(i) , A(2)(a),A(3)(a) (only if positive),A(3)(b)(only if positive),A(4)(aia),A(4)(aia),A(5)(aia), A(5)(aia), A7 (only if positive), {Total of all Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(ii)(a), B5a, B6(i)(a)(ia), B6(i)(aia), B6(ii)(a)(ia), B6(ii)(aia),B6(iii)(a)(ia), B6(iii)(aia), B8a, B8d, B9(a)(ia), B9(aia), B11 (only if positive) is equal to Zero or Null + Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null + In Schedule "Other Source" SUM of row no. 1(a),1(b),1(c),1(d),1(e),2(a),2(c),2(d) ,2(e) and 8(a) is EQUAL TO ZERO or Null AND In Schedule "Exempt income" SUM of row no. 1,2(i),3 and 5 is EQUAL TO ZERO or Null AND In "Part B TTI" schedule, all fields from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" ( Field reference 1 to 7) is ZERO or NULL AND In "Part B TTI" schedule, ANY of the fields from "Advance tax paid" to "Total Taxes Paid" is greater than ZERO ( Field reference 15a, 15b, 15c, 15e)

			Note : The field reference 15d "Self-Assessment Tax" is excluded from above rule [Because individual having beneficiary interest outside India have to mandatorily file return before due date even if taxable income is < Basic exemption limit and 234F is levied if filed after due date.]
163	A	In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in Sl. No. 2 of Schedule EI	If value at field 14 of part B TI is not equal to sum of sl no 2 & 3 of EI
164	A	In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A should be equal to the value entered in "v" of Schedule VIA or (9-10) of PART-BTI, whichever is lower.	In schedule B TI, sl no 11 is not equal to sl no 2v of schedule VI-A  Note : This check will be limited to 9-10 of Part BTI
165	A	In "Schedule Part B-TI", at Sl.No. '7' Balance after set off current year losses should be equal to value of Sl.No. 5 - Sl.No. 6 of Schedule Part BTI	The value in pt 7 of Part BTI is not equal to pt. 5-6
166	A	In Part BTI, Sl.No. 17 Deemed income under section 115JC should be equal to Sl.No. 3 of Schedule AMT	The value in pt 17 of Part BTI is not equal to pt.3 of Schedule AMT
167	A	In "Schedule Part B-TI", Sl.No. '15' Aggregate income should be equal to the sum of 12-13+14	Sl.No. 15 of schedule B TI is not equal to sl no 12-13+14  Note : This rule depends on "total income" +Status+ Residential status + Date of birth + 115BAC  Note: This rule is not required to be implemented if this condition is satisfied (i)Individual + 02.04.1961 onwards including 2nd April + Resident + 115BAC is No and amount sl. No.12-Sl. No. 13 less than or equal to 250000 (ii)Individual + Non Resident + 115BAC is no and amount sl. No.12-Sl. No. 13 less than or equal to 250000 (iii)Individual + less than 02.04.1961 but more than 01.04.1940. +Resident + 115BAC is no and amount sl. No.12-Sl. No. 13 less than or equal to 300000 (iv)Individual + less than 02.04.1941

			including 2nd April +Resident + 115BAC is no and amount sl. No.12-Sl. No. 13 less than or equal to 500000 (v)HUF and amount sl. No.12- Sl. No. 13 less than or equal to 250000 (vi) Individual + 115BAC is Yes and amount sl. No.12-Sl. No. 13 less than or equal to 250000
168	A	In "Schedule Part B-TTI", Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability.	If Sl.no.8 is not equal to Sl.no1d or 7 whichever is higher
169	A	In Schedule Part BTTI, Sl.No. 10 Tax payable after credit u/s 115JD should be equal to sum of Sl.No. 8a -9	Sl.no. 10 is not equal to sum of SL.no 8a -9 in Schedule Part BTTI Note: This rule is applicable if Sl No. 8a is higher than 9
170	A	In Schedule Part BTTI, Sl.No. 12 Net tax liability is should be equal to Sl.No. 10-11d	Sl.no. 12 is not equal to Sl.no. 10-11d Note: This rule is applicable if 10 is greater than 11d
171	A	Taxpayer can not offer income chargeable at special rates in Schedule Part B-TI without mentioning the same in respective schedules	In Part B-TI, Sl. No. 3.a.i STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income A2ie, A2iie, A3a, A7a (15% only) fields are zero/null OR In Part B-TI, Sl. No. 3.a.ii STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income A4e, A7b (30% only) fields are zero/null OR In Part B-TI, Sl No. 3.b.i LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income Sl. No. B3ie, B3iie, B4c, B6ie, B6iie, B6iiie, B7c, B8c, B11a1, B11a2 (10% only) fields are zero/null OR In Part B-TI, LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income Sl. No. B1e, B2e, B5c, B8f, B9e, B10, B11b (20% only) fields are zero/null OR In Part B-TI, Sl No. 4b OS special income is MORE THAN ZERO

			<p>AND in sch. OS, all relevant income Sl. No. 2 (OS special incomes only) and DTAA-OS fields are zero/null.</p> <p>AND In schedule SI, total of column i is less than to SUM of (STCG 30%, STCG 15%, LTCG 10%,LTCG 20% &amp; OS special income in schedule BTI) (Ignore +/- 100)</p> <p>(Defective rule should be triggered only when assessee has filled only Specific fields as mentioned in above condition in Schedule BTI and no other schedule is filled i.e Schedule SI, CG &amp; OS.)</p>
172	D	If assessee claiming relief u/s 90 & 91 then it is mandatory to file Form 67 within the due date allowed u/s 139(1)	If in B-TTI, Sr. No. 11b or 11c is greater than zero
173	A	In "Schedule BFLA" in 3(xiii) Current year's income remaining after set off Total should be equal to the sum of (3i + 3ii + 3iii + 3iv + 3v+ 3vi + 3vii + 3viii+ 3ix + 3x + 3xi)	Schedule BFLA Sl no <b>xiii</b> should be equal to sum of Sl no (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix +3x+ 3xi)
174	A	In Schedule BFLA, Col. 3 should be equal to Col. 1- Col. 2	<p>In Schedule BFLA, Col. 3 (Current year's income remaining after set off) should be equal to Col. 1 (Income after set off, if any, of current year's losses as per 4 of Schedule CYLA) - Col. 2 (Brought forward loss set off)</p> <p>if Col. 1- Col. 2 is negative then the value should be restricted to zero</p>
175	A	In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA	Schedule BFLA sl no 1i should be equal to sl no (4ii of schedule CYLA)
176	A	In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA	Schedule BFLA sl no 1ii should be equal to sl no(4iii of schedule CYLA)
177	A	In schedule BFLA 1(iii) "Short-term capital gain taxable @ 15%" should match with 4(iv) of schedule CYLA	Schedule BFLA sl no 1iii should be equal to sl no(4iv of schedule CYLA)
178	A	In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA	Schedule BFLA sl no 1iv should be equal to sl no(4v of schedule CYLA)
179	A	In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA	Schedule BFLA sl no 1v should be equal to sl no(4vi of schedule CYLA)

180	A	In schedule BFLA 1(vi) "Short-term capital gain taxable at special rates in India as per DTAA" should match with 4(vii) of schedule CYLA	Schedule BFLA sl no 1vi should be equal to sl no(4vii of schedule CYLA)
181	A	In schedule BFLA 1(vii) "Long-term capital gain taxable @ 10%" should match with 4(viii) of schedule CYLA	Schedule BFLA sl no 1vii should be equal to sl no(4viii of schedule CYLA)
182	A	In schedule BFLA 1(viii) "Long term capital gain taxable @ 20%" should match with 4(ix) of schedule CYLA	Schedule BFLA sl no 1viii should be equal to sl no(4ix of schedule CYLA)
183	A	In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 4x of schedule CYLA	Schedule BFLA sl no 1ix should be equal to sl no(4x of schedule CYLA)
184	A	In schedule BFLA 1(x) "Net income from other sources chargeable at normal applicable rates." should match with 4(xi) of schedule CYLA	Schedule BFLA sl no 1x should be equal to sl no(4xi of schedule CYLA)
185	A	In schedule BFLA 1(xi) "Profit from owning and maintaining race horses" should match with 4(xii) of schedule CYLA	Schedule BFLA sl no 1xi should be equal to sl no(4xii of schedule CYLA)
186	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA Sl. No. 2xiii should not be more than Rs. 200000	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule CYLA Sl. No. 2xiii cannot be more than Rs. 200000
187	A	"House property loss claimed at Schedule CYLA" should be equal to amount at "Schedule HP".	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[ (-1) value Multiplied by ( 4 of Schedule HP)].
188	A	"Other sources loss at Schedule CYLA" should be equal to amount at "Schedule OS".	If 3i of Schedule CYLA is more than Zero, AND Value in 3(i) of Schedule CYLA is not equal to[ (-1) value Multiplied by ( 6 of Schedule OS)].
189	A	In Schedule CYLA, Sl.no 2xiii Total loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii) should be equal to sum of 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii	In Schedule CYLA, Sl.no <b>2xiii</b> i.e Total loss set off should be equal to sum of( <b>2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii</b> )
190	A	In Schedule CYLA, Sl.no 3xiii Total loss set off (3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xi+3xii) should be equal to sum of 3ii + 3iii +	In Schedule CYLA, Sl.no <b>3xiii</b> i.e Total loss set off should be equal to sum of( <b>3ii + 3iii+ 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xii</b> )

		3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xii	
191	A	In Schedule CYLA, Sl.no 2xiv i.e Loss remaining after set-off should be equal to the output of Sl.no. 2i-2xiii	In Schedule CYLA, Sl.no 2xiv, Loss remaining after set-off is not equal to the output of Sl.no. 2i-2xiii  Note : if result is -ve, restrict to Zero
192	A	In Schedule CYLA, Sl.no 3xiv i.e. Loss remaining after set-off should be equal to the output of Sl.no. 3i-3xiii	In Schedule CYLA, Sl.no 3xiv, Loss remaining after set-off is not equal to the output of Sl.no. 3i-3xiii  Note : if result is -ve, restrict to Zero
193	A	In Schedule CYLA, Col No. 4 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3	In Schedule CYLA, Col No. 4 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3  Note : if result is -ve, restrict to Zero. Check for all rows.
194	A	In Schedule CYLA Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG	Value in 1iv of Schedule CYLA is not equal to Sl.no. 9ii of item E of schedule CG
195	A	In Schedule CYLA Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG	Value in 1v of Schedule CYLA is not equal to Sl.no. 9iii of item E of schedule CG
196	A	In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG	Value in 1vi of Schedule CYLA is not equal to Sl.no. 9iv of item E of schedule CG
197	A	In Schedule CYLA Short term capital gain taxable at DTAA rates should be equal to SL.no. 9v of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to Sl.no. 9v of item E of schedule CG
198	A	In Schedule CYLA Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to Sl.no. 9vi of item E of schedule CG
199	A	In Schedule CYLA Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to Sl.no. 9vii of item E of schedule CG
200	A	In Schedule CYLA Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to SL.no. 6 of Schedule OS	In Schedule CYLA, enter amount in 1xi equal to 6 of Schedule OS. (provided 6 is positive)

201	A	In Schedule CYLA Profit from owning and maintaining race horses should be equal to SL.no. 8e of Schedule OS	In Schedule CYLA, enter amount in 1xii equal to Sl. No. 8e of Schedule OS. (provided 8e is positive)
202	A	In Schedule CYLA Salary Income should be equal to SL.no. 6 of Schedule Salary	Value in 1ii of Schedule CYLA is not equal to 6 of Schedule S
203	A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 112A  Note : round of each field total for +100 or -100.
204	A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9  Note : Round off +2 and - 2 for Col 7 will be allowed
205	A	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 Note : Round off +2 and - 2 for Col 9 will be allowed
206	A	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10  Note : round of each field for +100 or -100.  This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 112A
207	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)  Note : round of each field for +100 or -100.
208	A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13  Note : round of each field for +100 or -

			100.
209	A	In Schedule 112A, Total should be equal to the sum of individual rows	In Schedule 112A, Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows  Note : round of each field total for +100 or -100.
210	A	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso  Note : round of each field for +100 or -100.
211	A	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
212	A	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11  Note:-Threshold limit of (+/-)Rs.10 has to be added for this rule
213	A	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso  Note : round of for +100 or -100.
214	A	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)  Note : round of each field for +100 or -100.



215	A	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13  Note : round of each field for +100 or -100.
216	A	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of individual rows	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of Sl. No. (1+2+3+4+.....)  Note : round of each field total for +100 or -100.
217	A	Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G ( if filled ) is equal to PAN entered in Part A General or as entered in verification part
218	A	In Schedule 80G, amount of deduction computed should not be more than the eligible amount	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
219	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No.A against one done PAN.	in Schedule 80G, sl no A , amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
220	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No.B against one done PAN.	in Schedule 80G, sl no B, amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
221	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one done PAN.	in Schedule 80G, sl no C, amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
222	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No.D against one done PAN.	in Schedule 80G, sl no D , amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
223	A	In Schedule 80G (A) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
224	A	In Schedule 80G (B) "Donations e "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode

225	A	In Schedule 80G (C) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode
226	A	In Schedule 80G (D) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode
227	A	In Schedule 80G(E) Donations should be equal to (A+B+C+D)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
228	A	In Schedule 80GGA, Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode
229	A	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)
230	A	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/- if date of donation is before 01.06.2020.	In Sch 80GGA, If Date of donation in cash is before 01.06.2020 and amount entered in donation in cash is more than 10,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation. Note : Limit has to be checked PAN wise.
231	A	Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA ( if filled ) is equal to PAN entered in Part A General or as entered in verification part
232	A	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f " in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note 2: Rounding off +2 and -2(i.e, if the value in XML is between +2 and -2 of temporary calculated value, don't restrict the xml ).
233	A	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.	In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%.

234	A	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties ).  Note:- Threshold limit of +5 and -5 to be added
235	A	Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero	In case the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero
236	A	Municipal tax is not allowed where Gross rent received/ receivable/ lettable value is zero or null	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null
237	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', Interest on borrowed capital from HP cannot be claimed more than 2 lakhs in case of self occupied property.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And If type of House property is selected as "SOP", and sum of value at field 1h, 2h....n..... of Schedule HP is greater than 2 lakh.
238	A	Value at field 4 should be equal to Sum of Sl.No. 1k+2K+3	If the value at field 4 is NOT Equal to Sum of Sl no. 1k+2K+...+3
239	A	In case of type of property is let out or deemed let out than Gross rent received/ receivable/ lettable value should be more than zero	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
240	A	In Schedule HP, Sl.no 1e - Annual Value should be output of SL.no (1a- 1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of SI no. (1a-1d)
241	A	In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of SI no. (1b+1c)
242	A	In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of SI no. (1g+1h)
243	A	In Schedule HP - Sl.no 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of SI no. (1f-1i+1j)
244	A	In Schedule HP, Sl.no 3 Pass through income should be equal to the amount of HP income mentioned in Schedule PTI	Schedule HP Sl. No. 3 is not equal to the sum of net income col. 9 of Sl. No. (i) of Sch PTI against all the Names of business trust / investment fund

245	A	In Schedule HP, more than two house is claimed to be self occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital cannot be claimed as deduction for more than two self occupied property	In Schedule HP, more than two house is claimed to be self occupied
246	A	Deduction under section 80D for Self and Family cannot be greater than 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1a is greater than 25000
247	A	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)  Note : This validation need to be checked if (i+ii) < 25000
248	A	Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
249	A	Deduction under section 80D for Self and Family (Senior Citizen) cannot be greater than 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1b is greater than 50000
250	A	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)  Note : This validation need to be checked if (i+ii+iii) < 50000
251	A	Deduction under section 80D for Parents cannot be greater than 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2a is greater than 25000

252	A	<p>In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?</p>	<p>If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)  Note: This validation to be checked if value at (i+ii) is less than 25000</p>
253	A	<p>Deduction under section 80D for Parents (Senior Citizen) cannot be greater than 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?</p>	<p>If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2b is greater than 50000</p>
254	A	<p>In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?</p>	<p>If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)  Note : This validation need to be checked if (i+ii+iii) &lt; 50000</p>
255	A	<p>Eligible amount of deduction under section 80D cannot be greater than 100000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?</p>	<p>If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000</p>
256	A	<p>In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?</p>	<p>If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI  Note: This validation to be checked if value at 1a+1b+2a+2b is less than 100000</p>
257	A	<p>In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?</p>	<p>If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule VI A , value in field 80G (Pt. m) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".</p>

258	A	In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule VI A , value in field 80GGA (Pt. o) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
259	A	Deduction under section 80D is claimed in Sch VI A then Schedule 80D must be filled	In Schedule VI A , value in field 80D (Pt. f) System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
260	A	80D claimed in Sch VI A should be equal to Eligible amount of deduction of Schedule 80D	In Schedule VI A , value in field 80D (Pt. f) is not equal to the field Sl. No. 3 "Eligible Amount of Deduction" of Schedule 80D subject to GTI
261	A	In Schedule S, Sl.No. 1 Gross Salary (1a + 1b + 1c) should be consistent with sum of Sl.No. 1a+1b+1c	In "Schedule S" if value at Sl.no1 is not equal to sum of Sl.no 1a+1b+1c  Note : This check also needs to be done when there are multiple employment details
262	A	In Schedule S, Sl.No. 2 Total Gross Salary (from all employers) should be sum of Sl.No. 1 +...n	In "Schedule S", Sl.no 2 Total Gross Salary should be sum of Sl.no1 +.... Of all employers.
263	A	In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns	In Schedule S, Sl.no 3 Allowanaces to the extent exempt u/s 10 should be sum of all the dropdowns
264	A	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.No. 2 - 3	In "Schedule S", if value at Sl.no.4 is not equal to difference of Sl.no 2-3 Note: This rule will be applicable if 2 is greater than 3
265	A	In Schedule S, Sl. No. 5 Deductions u/s 16 (5a+5b+5c) should be equal to sum of 5a+5b+5c	In "Schedule S" If value at Sl.no.5 is not equal to sum of Sl.n 5a+5b+5c
266	A	In Schedule S, Sl.No. 6 Income chargeable under Salaries should be output of Sl.No. 4-5	In "Schedule S" If value at 6 is not equal to difference of 4-5 Note: This rule will be applicable if 4 is greater than 5
267	A	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed Rs. 20 lakhs	Deduction under Sch S in 3 "Exemption u/s 10(10) for gratuity "is more than Sch S in (1a) "Gratuity" OR Deduction under Sch S -3 "Exemption u/s 10(10) for gratuity" is more than Rs.

			20 Lakhs.
268	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule S in Field 3 dropdown value of "Sec 10(13A)- Allowance to meet expenditure incurred on house rent " should not be more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.No. 1a of all employers of Sch S	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " is more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.no.1a of all employers of Sch S which ever is lower
269	A	In Sch S in Field 3 dropdown value of "Sec 10(10B) Second proviso - Compensation under scheme approved by the Central Government " should not be more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.No. 1c in Sch S or Rs. 500000/-	In Schedule Salary, Sl. No. 3 Exempt Allowance u/s 10(10B)(i)-Retrenchment Compensation received in respect of schemes not approved can not exceed Rs.500,000
270	A	In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Total of Gross Salary at Sl. No. 2 as reduced by House Rent Allowance (of all the employers)	In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Total of Gross Salary at Sl. No. 2 as reduced by House Rent Allowance (of all the employers)
271	A	Sum of Drop downs in Sl. No. 1a of Schedule S should be equal to Sl No. 1a	If 1a of Schedule S is not equal to sum of drop down of 1a
272	A	Sum of Drop downs in Sl. No. 1b of Schedule Should be equal to Sl No. 1b	if 1b of Schedule S is not equal to sum of drop down of 1b
273	A	Sum of Drop downs in Sl. No. 1c of Schedule S should be equal to Sl No. 1c	If 1c of Schedule S is not equal to sum of drop down of 1c
274	A	Entertainment allowance 16(ii) will not be allowed for employees other than government.	If Nature of Employer" is other than Central or State government or PSU and Value in field 5b is more than "Zero" Note: This rule shall be applicable only when none of the employer is Central or

			State Government or PSU.
275	A	In Schedule Salary, Entertainment allowance will be allowed only to the extent of Rs 5000 or 1/5 of salary whichever is less for Central Govt and State Government employees u/s 16(ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And if Nature of Employer" is Central or State government or PSU and Value in field 5b is more than 5000 or 1/5th of Basic Salary at 1a  Note : this rule is applicable only if one of the "nature of employer" is select as "Central gvnt" or "state gvnt" or PSU  Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml )
276	A	In Schedule Salary, at Sl.No. 1a- Gratuity shall not be allowed against more than one Employer.	Entry in Sch S - 1a- Sl. No.13 (Gratuity) shall not be allowed against more than one Employer.
277	A	In Schedule Salary, at Sl.No. 1a- Commuted pension shall not be allowed against more than one Employer.	Entry in Sch S - 1a- Sl. No.12(commuted pension) shall not be allowed against more than one Employer.
278	A	In schedule Salary, Standard deduction shall not be allowed more than the lower of Rs. 50,000 or Net Salary. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And and In Schedule Salary Sl no 5a should not exceed 50,000 or net salary as per sl no 4 whichever is less
279	A	In Schedule OS, Sl.no 1 Gross amount chargeable to tax at normal applicable rates should be equal to the sum of Sl.No. 1a+1b+1c+1d+1e	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to Sl.no.1
280	A	In Schedule OS, Sl.no 3d Deduction u/s 57 should be equal to the sum of Sl.No. 3a(i)+3a(ii)+3b+3c	In Schedule OS - Sum of 3a(i)+3a(ii)+3b is not equal to 3c)
281	A	In Schedule OS, Sl.No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null than Sl.No. 3b Depreciation cannot be claimed.	In Schedule OS - 1c is equal to zero or null and Sl.no 3b is greater than zero
282	A	In Schedule OS, Sl.no 7 Income from other sources (other than from owning race horses) should be	In Schedule OS - Sum of Sl.no 2+6(enter 0 if negative) is not equal to Sl.no. 7



		equal to sum of sl.no 2+6	
283	A	In Schedule OS, Sl.no 8 Income from the activity of owning and maintaining race horses should be equal to sum of sl.no 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to Sl.no. 8e
284	A	In Schedule OS, Sl.no 9 Income under the head" Income from Other Sources" should be equal to sum of sl.no (7 +8e)	In Schedule OS - Sum of 7 + 8e( take 8e is zero if negative) is not equal to Sl.no. 9 Note: This rule will be applicable only if 8e is zero or more than zero
285	A	In "Schedule OS" 2e should be equal to sum of all the drop downs	In "Schedule OS" if 2e is not equal to sum of all the drop downs
286	A	In Schedule OS, Sl.no 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) should be equal to sum of sl.no 1di+1dii+1diii+1div+1dv	value at Sl.no.1d is not equal to sum of SL.no. 1di+1dii+1diii+1div+1dv
287	A	A non-resident Taxpayer cannot disclose income under section 115BBF.	In Filing status Residential Status is "Non Resident" and Sl. No. 2dxvi-115BBF of Schedule OS is greater than Zero.
288	A	In Schedule OS -column 3 of table 2f, the sum of dropdown value of 1a should not exceed the field 1a "Dividend , Gross"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1a at column 3 of table 2f is more than value at field '1a' .
289	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1b should not exceed the field 1b "Interest, Gross"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1b at column 3 of table 2f is more than value at field '1b' .
290	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 1c at column 3 of table 2f is more than value at field '1c' .
291	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1d at column 3 of table 2f is more than value at field '1d' .
292	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 2a at column 3 of table 2f is more than value at field '2a' .

293	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2d should not exceed the field 2d "Any other income chargeable at special rate" above	In Schedule OS the sum of all the dropdown value of Col 2 of Amount of Income of 2d at column 3 of table 2f is more than value at field '2d' .
294	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2e at Col 2 Amount of Income should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates" above	In Schedule OS the sum of all the dropdown value of Col 2 of Amount of Income of 2e at column 3 of table 2f is more than value at field '2e' .
295	A	In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to (1 – 3 + 4 + 5-DTAA related to 1) i.e "Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) - Deductions under section 57 + Amounts not deductible u/s 58 + Profits chargeable to tax u/s 59 - DTAA related to 1 in table f".	In Schedule OS - Sum of Sl.no. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6  Note: For Non-Residents DTAA portion related to Sl. No. 1 to be reduced only when the TRC Flag for the respective income is Y. For Residents, always, reduce DTAA.
296	A	In schedule OS, Sl.No. 2f , column 10 is should be lower of column 6 and column 9.  Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes".  If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag.	In schedule OS, sl no 2f, column 10 is not lower of column 6 and column 9- For residents &  For Non residents - sl no 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
297	A	In Schedule OS, Sl.no 2 Income chargeable to tax at special rate should be equal to the sum of Sl.No. 2a+2b+2c+2d+2e+2f elements related to Sl. No. 1	In Schedule OS - Sum of 2a+2b+2c+2d+2e+2f elements related to Sl. No. 1 is not equal to SL.no.2  Note:-For Non-residents , elements related to Sl. No. 1 to be considered only where TRC Flag is Y
298	A	Deduction u/s 57(ia) can be claimed only if income is offered in Family Pension in Schedule OS	In Schedule OS, Deduction u/s 57(ia)shall be allowed only if income is offered in Family Pension in Sl. No. 1(e ) 1
299	A	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)

300	D	If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)	If Value entered at "S.No 2dxvi" of Schedule OS is more than ZERO but Form 3CFA is not filed for the AY 2021-22 or Form 3CFA is not filed within due time
301	A	In Schedule OS, Sl. No. 2c Accumulated balance of recognised provident fund taxable u/s 111 should be equal to sum of Col iii of Income Benefit	In Schedule OS, Sl. No. 2c Accumulated balance of recognised provident fund taxable u/s 111 should be equal to sum of Col iii of Income Benefit
302	A	In Schedule OS, Sl. No. 2c Total of tax benefit should be equal to individual amounts of col iv (Tax Benefit)	In Schedule OS, Sl. No. 2c Total of tax benefit should be equal to individual amounts of col iv (Tax Benefit)
303	A	The total of all the quarter of Income from Lottery should be equal to 2a of Schedule OS - DTAA 115BB respectively (Not applicable for Resident Senior Citizens).	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB - DTAA 115BB respectively  Note: This rule is Not applicable for Resident Senior Citizens  Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income
304	A	In Schedule CYLA Long term capital gain taxable at DTAA rates should be equal to SL.no. 9viii of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to Sl.no. 9viii of item E of schedule CG
305	A	Total of STCG should be equal to the individual breakup in Schedule CG	Value at field "A9 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+ A2e+ A3a+ A3b+ A4e+ A5e+A6+A7-A8a of Schedule CG .
306	A	Total of LTCCG should be equal to the individual breakup in Schedule CG	Value at field "B13" in "Schedule CG" is not equal to the sum of value (B1e of all the blocks +B2e+B3e+B4c+ B5c+B6e+B7c +B8c+B8f+ B9e+B10 + B11 - B12a) of Schedule CG .
307	A	In Schedule CG, SL.no. C Income chargeable under the head "Capital Gain" should be equal to the sum of Sl.No. A9+B13	Value at field "C " in "Schedule CG" is not equal to the sum of value A9+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.

308	A	In Schedule CG, Full Value of Consideration(Sl.No. A1a) is zero than expenses(Sl.No. A1b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A1a) is zero and expenses (sr no A1b(iv) are more than zero
309	A	In Schedule CG, Full Value of Consideration(Sl.No. A2a) is zero than expenses(Sl.No. A2b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A2a) is zero and expenses (sr no A2b(iv) are more than zero
310	A	In Schedule CG, Full Value of Consideration(Sl.No. A4a) is zero than expenses(Sl.No. A4b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A4a) is zero and expenses(sr no A4b(iv) are more than zero
311	A	In Schedule CG, Full Value of Consideration(Sl.No. A5a) is zero than expenses(Sl.No. A5b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A5a) is zero and expenses (sr no A5b(iv) are more than zero
312	A	In Schedule CG, Full Value of Consideration(Sl.No. B1a) is zero than expenses(Sl.No. B1b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B1a) is zero and expenses(sr no B1b(iv) are more than zero
313	A	In Schedule CG, Full Value of Consideration(Sl.No. B2a) is zero than expenses(Sl.No. B2b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B2a) is zero and expenses(sr no B2b(iv) are more than zero
314	A	In Schedule CG, Full Value of Consideration(Sl.No. B3a) is zero than expenses(Sl.No. B3b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B3a) is zero and expenses(sr no B3b(iv) are more than zero
315	A	In Schedule CG, Full Value of Consideration(Sl.No. B6a) is zero than expenses(Sl.No. B6b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B6a) is zero and expenses(sr no B6b(iv) are more than zero
316	A	In Schedule CG, Full Value of Consideration(Sl.No. B9a) is zero and expenses(Sl.No. B9b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B9a) is zero but expenses(sr no B9b(iv) are claimed
317	A	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG Sl. No. B11 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(b) of Sch PTI against all the Names of business trust / investment fund
318	A	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG Sl. No. A7 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(a)of Sch PTI against all the Names of business trust / investment fund
319	A	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)

320	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
321	A	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d) if (1c-1d) is negative then the value should be restricted to zero
322	A	In schedule CG, Sl. No. A2 biv of STCG Total should be equal to sum of A2(bi+bii+biii)	If in Sch CG A2(biv) is not equal to Sum of A2(bi+bii+biii)
323	A	In schedule CG, Sl. No. A2c of STCG Balance should be equal to A(2a-biv)	If in Sch CG A2c is not equal to A(2a-biv)
324	A	In Schedule CG Sl.no. A2e of STCG should be equal to the sum of A(2c+2d)	If in Sch CG A2e is not be equal to A(2c+2d)
325	A	In Schedule CG Sl.no. A4(a)(ic) should be higher of A4(a)(ia) or A4(a)(ib)	If In Schedule CG Sl.no. A4(a)(ic) is lower of A4(a)(ia) or A4(a)(ib)
326	A	In Schedule CG, Sl. No. A4(aiii) should be equal to sum of A4[(a)(ic)+(a)(ii)]	If in Sch CG Sl. No. A4(aiii) is not equal to sum of A4[(a)(ic)+(a)(ii)]
327	A	If in Sch CG A4(biv) is should be equal to Sum of A4(bi+bii+biii)	If in Sch CG A4(biv) is not equal to Sum of A4(bi+bii+biii)
328	A	In schedule CG, Sl. No. A4c Balance should be equal to A4(aiii-biv)	If in Sch CG A4c Balance is not equal to A4(aiii-biv)
329	A	In Schedule CG Sl.no. A4e of STCG should be equal to the sum of A(4c+4d)	If in Sch CG A4e is not equal to A(4c+4d)
330	A	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG Sl.no. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib)
331	A	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(a)(ii)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic)+(a)(ii)]
332	A	If in Sch CG A5(biv) should be equal to Sum of A5(bi+bii+biii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
333	A	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
334	A	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
335	A	In Schedule CG Sl.no. A6 of STCG should be equal to the sum of A(aXi + b)	If in Sch CG A6 is not equal to A(aXi + b)
336	A	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of (A7a + A7b + A7c)	If in Sch CG A7 is not equal to (A7a + A7b + A7c)

337	A	<p>In Schedule CG, Sl. No. A8 Col. 10 Applicable Rate should be equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)</p> <p>Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag.</p>	<p>In schedule CG, sl no A8 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no A8 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y.</p>
338	A	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii)	If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+biii)
339	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)	If in Sch CG B1c is not equal to B1(aiii-biv)
340	A	In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d)	If in Sch CG B1e is not equal to B(1c-1d)
341	A	In schedule CG, Sl. No. B2 biv of LTCG Total should be equal to sum of B2(bi+bii+biii)	If in Sch CG B2(biv) is not equal to Sum of B2(bi+bii+biii)
342	A	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-biv)	If in Sch CG B2c is not equal to B(2a-biv)
343	A	In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d)	<p>If in Sch CG B2e is not equal to B(2c-2d)</p> <p>Note:-if (2c-2d) is negative negative then the value should be restricted to zero</p>
344	A	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii)
345	A	In schedule CG, Sl.No. B3c of LTCG Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv)
346	A	In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d)	If in Sch CG B3e is not equal to B(3c-3d)
347	A	In Schedule CG, Sl. No. B4a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B4a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
348	A	In Schedule CG Sl.no. B4c of LTCG should be equal to B(4a-4b)	<p>If in Sch CG Sl.no. B4c is not equal to B(4a-4b)</p> <p>Note: This rule is applicable if 4a is greater than 4b</p>

349	A	In Schedule CG, Sl. No. B5c LTCG on share or debenture should be equal to B(5a-5b)	If in Sch CG Sl. No. B5c is not equal to (5a-5b) Note: This rule is applicable if 5a is greater than 5b
350	A	In Schedule CG Sl.no. B6(a)(ic) should be higher of B6(a)(ia) or B4(a)(ib)	If in Sch CG Sl.no. B6(a)(ic) is lower of B6(a)(ia) or B6(a)(ib)
351	A	In schedule CG, Sl. No. B6 aiii Total should be equal to sum of B6(a)(ic+ii)	If in Sch CG B6 aiii Total is not equal to sum of B6(a)(ic+ii)
352	A	In schedule CG, Sl. No. B6 biv Total should be equal to sum of B6(bi+bii+biii)	If in Sch CG Sl. No. B6 biv Total is not equal to sum of B6(bi+bii+biii)
353	A	In schedule CG, Sl. No. B6c Balance should be equal to B(6aiii-biv)	If in Sch CG Sl. No. B6c is not equal to B(6aiii-biv)
354	A	In Schedule CG Sl.No. B6e of LTCG should be equal to B(6c-6d)	If in Sch CG Sl.no. B6e is not equals to B(6c-6d) Note: This rule is applicble if 6c is greater than 6d
355	A	In Schedule CG, Sl. No. B7a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B7a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
356	A	In Schedule CG Sl.No. B7c of LTCG should be equal to B(7a-7b)	If in Sch CG Sl.no. B7c is not equal to B(7a-7b) Note: This rule is applicable if 7a is greater than 7b
357	A	In Schedule CG, Sl. No. B8c LTCG on share or debenture should be equal to B(8a-8b)	If in Sch CG Sl. No. B8c is not equal to B(8a-8b)  Note:-if B(8a-8b) is negative then the value should be restricted to zero
358	A	In Schedule CG, Sl.No. B8f of LTCG should be equal to B(8d-8e)	If in Sch CG Sl.no. B8f is not equal to B(8d-8e) Note: This rule is applicable if 8d is greater than 8e
359	A	In Schedule CG, Sl.No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is lower of B9(a)(ia) or B9(a)(ib)
360	A	In Schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)	If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii)
361	A	In Schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)	If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii)
362	A	In Schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)	If in Sch CG Sl. No. B9c Balance is not equal to B(9aiii-biv)
363	A	In Schedule CG Sl.No. B9e of LTCG should be equal to B(9c-9d)	If in Sch CG Sl.no. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is

			greater than 9d
364	A	In Schedule CG, Sl.No. B10 should be equal to $B10(aXi + aXii + b)$	If in Sch CG Sl. No. B10 is not equal to $B10(aXi + aXii + b)$
365	A	In Schedule CG, Sl.No. B11 should be equal to $B11a+B11b$	If in Sch CG Sl. No. B11 is not equals to $B11a1+B11a2+B11b$
366	A	In Schedule CG, Sl.No. B12 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act). Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag.	In schedule CG, sl no B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
367	A	In Schedule Capital Gain, Resident cannot claim tax benefit u/s 112(1)(c) at Sl.No. B6ie if he has not exercised option under 115H.	In schedule CG sl no B6ie [Section 112(1)(c )] is greater than zero and assessee is resident and flag of 115H is 'NO'
368	A	In Schedule OS, Resident cannot claim tax benefit u/s 115AC if he has not exercised option under 115H.	In schedule OS sl no 2dix (115AC) is greater than zero and assessee is resident and flag of 115H is 'NO'
369	A	In Schedule Capital Gain, Resident cannot claim tax benefit u/s 115AC at Sl.No. B6iie if he has not exercised option under 115H.	In schedule CG sl no B6iie (Section 115AC) is greater than zero and assessee is resident and flag of 115H is 'NO'
370	A	In Schedule CG, Sl.No. D1g should be equal to sum of $D(1a + 1b + 1c + 1d + 1e + 1f)$	If value at field D1g is not equal to the sum of sl no $D(1a + 1b + 1c + 1d + 1e + 1f)$
371	A	In Schedule CG, Sl.No. Eix should be equal to the sum of sl no $(ii + iii + iv + v + vi + vii+viii)$	If value at field Eix is not equal to the sum of sl no $(ii + iii + iv + v + vi + vii+viii)$  Note : check for all columns(i.e, 2 to 8)
372	A	In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)	If value at field Ex is not equal to the difference of sl no i-ix  <b>Note:-if (i-x) is negative treat it as zero</b>



373	A	<p>STCG chargeable at applicable rate in Sl.No. (A1e+A3b+ A5e+A6+ A7c) should be equal to Sl.No. iv of Col.No. 1 against applicable rate of Table E in Sch CG after DTAA.</p>	<p>Sum of (A1e*+A3b*+ A5e*+A6*+ A7c*) should be equal to SL. No. iv of Col. No. 1 against applicable rate of Table E in Sch CG</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.</p>
374	A	<p>LTCG chargeable at applicable rate in Sl.No. (B1e+B2e+ B5c+B8f+ B9e+B10+B11b) should be equal to SL. No. vii of Col. No. 1 against applicable rate of Table E in Sch CG after DTAA.</p>	<p>Sum of (B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+ B11b*) should be equal to SL. No. vii of Col. No. 1 against applicable rate of Table E in Sch CG</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.</p>
375	A	<p>In Schedule CG, Value at field Ei2 should be equal to the sum of Sl.No. (A2e+ A3a+ A7a)</p>	<p>If value at field Ei2 is not equal to the sum of sl no (A2e*+ A3a*+ A7a*)</p> <p>Note: This rule will be applicable only if the sum of sl no (A2e+ A3a+ A7a) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.</p>

376	A	In Schedule CG, Value at field Ei3 should be equal to the sum of Sl.No. (A4e+ A7b)	<p>If value at field Ei3 is not equal to the sum of sl no (A4e*+ A7b*)</p> <p>Note: This rule will be applicable only if the sum of sl no (A4e+ A7b) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.</p>
377	A	In Schedule CG, value at field Ei4 should be equal to the sum of Sl.No. (A1e+A3b+A5e+A6+A7c)	<p>If value at field Ei4 is not equal to the sum of sl no (A1e*+A3b*+A5e*+A6*+A7c*)</p> <p>Note: This rule will be applicable only if the sum of sl no (A1e+A3b+A5e+A6+A7c) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.</p>
378	A	In Schedule CG, Sl.No. Ei5 should be equal to Amount of income at sl no A8b.	<p>Value at field Ei5 is not equal to 2 Amount of income at sl no A8b</p> <p>Note: This rule will be applicable only if the Amount of income at sl no A8b is negative</p>

379	A	<p>In Sch CG, value at field Ei6 should be equal to the sum of Sl.No. (B3e+B4c+ B6e+B7c+ B8c+ B11a1+B11a2)</p>	<p>If value at field Ei6 is not equal to the sum of sl no (B3e*+B4c*+ B6e*+B7c*+ B8c*+ B11a1*+B11a2*)</p> <p>Note: This rule will be applicable only if the sum of sl no (B3e+B4c+ B6e+B7c+ B8c+ B11a1+B11a2) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.</p>
380	A	<p>In Sch CG, value at field Ei7 should be equal to the sum of Sl.No. (B1e+B2e+B5c+B8f+B9e+B10+B11b )</p>	<p>If value at field Ei7 is not equal to the sum of sl no (B1e*+B2e* +B5c*+B8f*+B9e*+B10*+B11b*)</p> <p>Note: This rule will be applicable only if the sum of sl no (B1e+B2e +B5c+B8f+B9e+B10+B11b) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.</p>
381	A	<p>In Schedule CG, Sl.No. Ei8 should be equal to Amount of income at Sl.No. B12b.</p>	<p>Value at field Ei8 is not equal to Amount of income at sl no B12b</p> <p>Note: This rule will be applicable only if the Amount of income at sl no B12b is negative</p>

382	A	In Schedule CG, value at field Eii should be equal to the sum of Sl.No. (A2e+A3a+A7a)	<p>If value at field Eii is not equal to the sum of sl no (A2e*+A3a*+A7a*)</p> <p>Note: This rule will be applicable only if the (A2e+A3a+A7a) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.</p>
383	A	In Sch CG, value at field Eiii should be equal to the sum of Sl.No. (A4e+A7b)	<p>If value at field Eiii is not equal to the sum of sl no (A4e*+A7b*)</p> <p>Note: This rule will be applicable only if the (A4e+A7b) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.</p>
384	A	In Sch CG, value at field Eiv should be equal to the sum of Sl.No. (A1e+A3b+A5e +A6+A7c)	<p>If value at field Eiv is not equal to the sum of sl no (A1e*+A3b*+A5e* +A6*+A7c*)</p> <p>Note: This rule will be applicable only if the (A1e+A3b+A5e +A6+A7c) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.</p>

385	A	In Schedule CG, Sl.No. Ev should be equal to Amount at income of Sl.No. A8b.	<p>Value at field Ev is not equal to Amount of income at sl no A8b</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of sl no A8b is positive</p>
386	A	In Sch CG, value at field Evi should be equal to the sum of Sl.No. (B3e+B4c+B6e+B7c+B8c+B11a1+B11a2)	<p>If value at field Evi is not equal to the sum of sl no (B3e*+B4c*+B6e*+B7c*+B8c*+B11a1*+B11a2*)</p> <p>Note: This rule will be applicable only if the (B3e+B4c+B6e+B7c+B8c+B11a1+B11a2) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.</p>
387	A	In Sch CG, value at field Evii should be equal to the sum of Sl.No. (B1e+B2e+B5c+B8f+B9e+B10+B11b)	<p>If value at field Evii is not equal to the sum of sl no (B1e+B2e+B5c+B8f+B9e+B10+B11b)</p> <p>Note: This rule will be applicable only if the (B1e+B2e+B5c+B8f+B9e+B10+B11b) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.</p>
388	A	In Schedule CG, Sl.No. Eviii should be equal to Amount of income at Sl.No. B12b.	<p>Value at field Eviii is not equal to Amount of income at sl no B12b</p> <p>Note: This rule will be applicable only if the Amount of income at sl no B12b is positive</p>

389	A	Total of deductions claimed under respective section in STCG and LTCG should match with Table D.	Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount calimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"
390	A	In Sch CG, value at field E9 should be equal to the Col no (1-2-3-4-5-6-7-8)	If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8)  Note : if result is negative, restrict to Zero.
391	A	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 3(iii) of schedule BFLA "Short-term capital gain taxable @ 15% (Not applicable for Resident Senior Citizens)"	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters is not equal to the value from item 3iii of schedule BFLA  Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
392	A	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 3(iv) of schedule BFLA "Short-term capital gain taxable @ 30%" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters is not equal to the value from item 3iv of schedule BFLA  Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
393	A	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 3(v) of schedule BFLA "Short-term capital gain taxable at applicable rates" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 3v of schedule BFLA  Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
394	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 3(vi) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters is not equal to the value from item 3vi of schedule BFLA  Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
395	A	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 3(vii) of schedule BFLA "Long-term capital gain taxable @ 10%" (Not	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters is not equal to the value from item 3vii of schedule BFLA  Note: This rule is not applicable for

		applicable for Resident Senior Citizens)	resident senior citizens(here resident includes not ordinary resident as well)
396	A	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" should match with field 3(viii) of schedule BFLA "Long term capital gain taxable @ 20%" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters is not equal to the value from item 3viii of schedule BFLA  Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
397	A	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 3(ix) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 3ix of schedule BFLA  Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
398	A	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners"	value at field "Deduction u/s 80CCD(2)" in sl no 1(e) of schedule VIA is more than zero and all employer category is selected as "Pensioners" in schedule Salary
399	A	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary if any of the employer is Central Government or more than 10% of salary in case of employer category selected other than "Pensioners & Central Government"	Any of the nature of Employer is Central Government & In schedule VI-A value mentioned at field sr no.1e is more than 14% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) <del>1-1b</del> of Sch Salary or Value mentioned in the field Sr. no 1e of Sch VI-A is more than 10% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) of Schedule Salary and Nature of Employer is other than "central goverment" & "Pensioner"  Note: If the GTI is less than or equal to zero, this rule will skipped  Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml )

400	A	Sec 10(5)-Leave Travel concession/assistance received cannot be more than "Leave Travel Allowance" under Salary as per section 17(1).	In sl no.3 if the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than the value of field 1a "Leave Travel Allowance" under salary as per section 17(1)
401	A	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary	In sl no.3 if the value of drop down "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." is more than the value of field "2" gross salary
402	A	Exempt allowance u/s 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	In sl no.3 if the value of drop down "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" is more than the value of field "2 " gross salary
403	A	Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per section 17(1)	In Schedule Salary, sl no 3 if the value of drop down "Sec 10(10A)-Commutated value of pension received" is more than the value of field 1a Salary as per Section 17(1)
404	A	Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1). Same cannot be more than Rs 3,00,000, employer category in none of the salary blocks is "Government" (category – D)	In schedule Salary, sl no 3 if the value of drop down "Sec 10(10AA)-Earned leave encashment on retirement "is more than the value of field "Salary as per section 17(1)"
405	A	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000	In Schedule salary value mentioned at sr no.3 if the value of drop down "Claim of Sec 10(10C)-Amount received on voluntary retirement or termination of service Amount received/receivable on voluntary retirement or termination of service" is more than the value of Rs. 5,00,000.
406	A	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed.	In Schedule salary value mentioned at sr no.3 if more than one drop down is selected from"Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)."  Note:-if more than one dropdown is selected but the values are zero then it should not get caught



407	A	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)	In Schedule Salary sl no.3 if the value of drop down "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite" is more than the value of field "1b" perquisites as per section 17(2)
408	A	In Schedule Salary, Section 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 be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)	In Salary, Sl no 3 if the value of drop down "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" is more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)
409	A	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 be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)	In Salary, Sl no 3 if the value of drop down "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" is more than the value of field Salary under "Other Allowance" & "Others" in Section 17(1)
410	A	In Schedule Salary, same exempt allowance cannot be selected more than once.	In Schedule Salary, at field 3 "Exempt allowance" no dropdown can be selected more than once
411	A	Relief u/s 89 cannot be claimed by taxpayer if details of salary or family pension are "zero"/ "blank"	Relief u/s 89 cannot be greater than zero if Taxable income under the head salary at Sr. no. 6 in Schedule Salary is "Zero"/"Blank" and in Schedule OS net income from family pension (.i.e family pension (at sr. no. ie) as reduced by deduction u/s. 57(iia) at Sr. no. 3a(ii)) is "Zero/Blank"
412	D	Form 10E is required to be filed to claim Relief u/s 89.	In Schedule Part BTTI Sl. No. 11a Tax Relief u/s 89 is greater than zero and Form 10E is not filed
413	A	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed for the period for which income of the nature of 10(13A) is received.	In Schedule Salary drop down in field exempt allowance is selected as 10(13A) > 100 and deduction in Schedule VI-A u/s. 80GG (1n) is claimed more than Rs. 55,000

414	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule VIA, if Resident assessee has claimed deduction u/s 80U for self with severe disability, then amount should be equal to Rs.125,000	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In the schedule VI-A value at 2u is selected as "self with severe disability" and the value at field 2u is less or more than 125,000 <b>subject to GTI</b>
415	A	In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with severe disability then amount should be equal to Rs.1,25,000.It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And drop down selected at sl no (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more Rs. 125000 subject to GTI
416	A	In Schedule VI-A, if assessee has claimed deduction u/s 80U for Self with disability then amount should be equal to Rs. 75,000.It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In the schedule VI-A, value at 2u is selected as "Self with disability" and the value at field 2u is less or more than 75,000 subject to GTI
417	D	Deduction u/s 80QQB cannot be claimed if return is not filed within the due date or extended due Date	In Schedule VI-A: Sl.No.2q: 80QQB is allowed if return is filed within due date and extended due date
418	D	Deduction u/s 80RRB cannot be claimed if return is not filed within the due date or extended due Date	In Schedule VI-A: Sl.No.2r: 80RRB is allowed if return is filed within due date and extended due date
419	D	Assessee Cannot claim deduction u/s 10(10AA) more than the maximum limit of Rs 300000/- for employer category other than "Central and State Government"	In Schedule S, employer category is other than "Central or State government" in all blocks AND TAN is not mentioned in Schedule TDS1 as per the sheet "TANs_of_BSNL,MTNL,TRAI" AND If none of the employment categories is not "Pensioner" in current AY and none of the employment categories is "Government" from the latest ITR available in CPC of immediate preceding AY  and the deduction u/s 10(10AA) is more than Rs. 300000

420	A	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 112A, Value at Column no.4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?".
421	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 115AD(1)(b)(iii), Value at Column no. 4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"
422	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than Zero
423	A	Schedule 80GGA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80GGA is filled
424	A	Schedule 80G should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80G is filled
425	A	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then following allowances cannot be claimed as exempt: "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "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" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "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" "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" is more than "0"

		employment or to compensate him for increased cost of living"	
426	A	New tax regime u/s 115BAC ? cannot be opted after due date of filing of return mentioned u/s 139(1)	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?' after due date of filing of return mentioned u/s 139(1)
427	A	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', following allowances cannot be claimed as exempt: "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"	Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" is more than "0"
428	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to [1ai (Dividend other than 2(22)(e)) - DTAA income of Dividend - System calculated value of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)]	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (i+ii+iii+iv+v) should be equal to Sl. No. 1a(i) - Dividends other than 2(22)(e) - DTAA of Dividend - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)]  Note: This rule is Not applicable for Resident Senior Citizens  Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income

429	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?, Deduction u/s 57(ia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000. Note : Rounding off +1 and -1 .	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule Income Details value at field 3a-iii - Deduction u/s 57(ia) is more than 15,000 or more than 1/3 rd. of value mentioned at field "family Pension"  Note : Rounding off +1 and -1
430	A	In Schedule 80GGA, If date of donation in cash is on or after 01.06.2020 then Deduction u/s 80GGA is not allowed for donation made in cash for above Rs. 2000.	In schedule 80GGA amount entered in donation in cash is more than 2,000/- and date of donation in cash is on or after 01.06.2020 and it is considered for calculation of Eligible amount of donation. Note : Limit has to be checked PAN wise.
431	A	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block
432	A	Once a proceeding is initiated u/s 148, 153A or 153C, no other return can be filed u/s 139	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, 153A or 153C for original return for the selected AY
433	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule Chapter VI-A, Deduction u/s 80C, 80CCC, 80CCD(1) , 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Chapter VI-A, Deduction at 1a, 1b, 1c, 1d, 1f, 1g, 1h, 1i, 1j, 1k, 1l, 1m, 1n, 1o, 1p, 2q, 2r, 2s, 2t, 2u is more than "0"
434	A	In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with severe disability, then amount should be equal to Rs.1,25,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And If drop down selected at sl no (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more Rs. 75000 subject to GTI
435	A	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically

		assessee" cannot exceed Rs 38,400	handicapped assessee" is more than Rs 38,400
436	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under house property cannot be allowed to set off at Sl. No. 2ii to 2xiii.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule CYLA Sl. No. 2ii to 2xiii cannot be more than Rs. zero
437	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Interest on borrowed capital cannot be claimed for "Self Occupied" house property.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And type of House property is selected as "SOP", and sum of value at field 1h, 2h.....n..... of Schedule HP is greater than zero.
438	A	Schedule 80D should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80D is filled
439	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Entertainment allowance u/s 16(ii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Entertainment allowance u/s 16(ii) is more than zero.
440	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Professional allowance u/s 16(iii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Professional allowance u/s 16(iii) is more than zero.
441	A	If 'Are you opting for new tax regime u/s 115BAC?', Standard allowance u/s 16(ia) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And standard allowance u/s 16(ia) is more than zero.
442	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Deduction u/s 57(ia) cannot be claimed"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule OS value at field 3aiii- Deduction u/s 57(ia) is more than "0" .
443	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under head house property cannot be carried forwarded at Sl. No. 2xiv.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? and In schedule CYLA Sl. No. 2xiv cannot be more than Rs. Zero
444	A	Schedule AMT should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule AMT is filled
445	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule Part B TTI, Sl.No. 1a to 1d should not be more than zero.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Part B TTI, Sl.No. 1a to 1d is more than zero.

446	A	In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.	In Schedule OS, Interest expenditure on dividend u/s 57(1) at Sl.No. 3c is more than 20% of Dividend income. Round off : +1 or -1
447	A	In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension).	In Schedule OS, Expenses / deductions (in case of other than family pension) is more than zero and income offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension) is zero or null.
448	A	In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.	In Schedule EI, If net agricultural income at Sl.No. 2v is more than Rs.5 lakh and details are not provided in name of district, PIN code, Measurement of agricultural land in Acre, Whether the agricultural land is owned or held on lease and Whether the agricultural land is irrigated or rain-fed.
449	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule AMTC, values at column C and column D should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and column C or/and column D is more than zero in Schedule AMTC.
450	A	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), or else value at A1(aiii) should be equal to A1(aii)	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
451	A	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii)	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
452	A	In Schedule Part B TTI, Sl.No. 8a + 8b should be equal to Sl.No.8.	In Schedule Part B TTI, Sl.No. 8a + 8b is not equal to Sl.No.8.
453	A	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3x of BFLA.	Amount entered at field 2(s) "80TTA" in schedule VIA is more than lower of amount entered at field 1b(i)-"Interest from savings Account" under "Income from Other Sources" in schedule OS and 3x of BFLA
454	A	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3x of BFLA.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Amount entered at field sl no 2(t) "80TTB" in schedule VIA is more than the lower of sum of values at field 1b of schedule OS -"Interest from savings Account" and "Interest from Deposits(Banks/Post

			office/Cooperative Society) under "Income from Other Sources" in schedule OS and 3x of BFLA
455	A	In Schedule BFLA, Sl.No. 2(iii+iv+v+vi+vii+viii+ix) should be equal to sl no 4(x)+5(x) of Schedule CFL	Schedule BFLA Sl no 2(iii+iv+v+vi+vii+viii+ix) should be equal to sl no 4(x)+5(x) of CFL
456	D	In Schedule OS, value at system calculated value at 3c should not be allowed more than 20% of Dividend income included in total income without deduction under this section.	System calculated Interest expenditure u/s 57(1) at Sl.No. 3c is more than zero.
457	A	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.	In Schedule OS, value at sl.no.1a is not equal to 1ai + 1aii.
458	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl.No. 2f of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income taxable at DTAA rates (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2f in Schedule OS  Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7 of sl no 2f
459	A	Relief u/s 89 cannot be claimed more than the tax on income chargeable under the head salary and net income from family pension.	Sl.No. 11a is more than Taxable Income chargeable under the head salary + Net income from family pension (i.e. family pension as reduced by deduction u/s 57(ia)) /Total normal income * Tax at normal rate

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

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### **Annexure 2**

#### **Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS**

- Amount of dividend which is included in the Temporary Total income\* will be computed in below manner:
- Take minimum of below :
  - Temporary calculated value at 3x of BFLA\*\*



- 1a of Schedule OS
  - Max(0, Temporary calculated values of Sl.no.12 - sl.no.13 of Part BTI)
  - Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
  - Then system calculated value "Eligible amount of interest expenditure" will be lower of
    - "20% of "A" or
    - user enter value in field 3c.
- \*Temporary Total Income means the total income calculated without considering "Interest expenditure u/s 57(1)".
- \*\* Temporary calculated value at 3x of BFLA means the Net OS income (3x of BFLA) calculated without considering "Interest expenditure u/s 57(1)".

### **Annexure 3**

#### **Note on "How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e ) and 1(ii) Dividend income u/s 2(22)(e) for 234C**

- Above calculated "**Eligible Interest Expenditure**" will be allocated to Dividend in below sequence for 234C calculation :
  - First Allocate expenditure to "Dividend income u/s 2(22)( e)"
  - Balance if any, allocate to "Dividend income other than 2(22)(e ).
- After reducing the allocated expenditure from "Dividend income other than 2(22)(e )", assessee will arrive "**Net Dividend income other than 2(22)( e)**".
- **Assessee has to provide the quarterly bifurcation of this "Net Dividend income other than 2(22)(e ) - DTAA portion of this dividend (subject to TRC and Resident condition # ) "** at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly break up of "DTAA dividend income which is reduced from "**Net Dividend income other than 2(22)(e )**" at sl.no.10(iii) of Schedule OS.

#### **Refer below example for clarification:**

Eg :	Dividend income u/s 2(22)( e)	= 500
	Dividend income Other than 2(22)( e)	= 2500
		-----
	Dividend income included in total income	= 3000
	Maximum Eligible Interest expenditure	= 600 (20% of 3000)

#### **After allocation of expenditure :**

Net Dividend income u/s 2(22)( e)	= 0 (500-500)
Net Dividend income Other than 2(22)( e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i). If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) "Dividend income chargeable under DTAA rates" in Schedule OS.

(# DTAA can be reduced only in case of "Resident" or "Non resident & TRC flag" is "Yes")

**Tax on Dividend income chargeable under DTAA :**

Tax on "Dividend income chargeable under DTAA" will be calculated as below :

1. Multiply "DTAA Dividend" declared at sl.no.2f in "Amount" column **with** "Applicable Rate" at col 10 for all the row in which section is selected as "56(1)(i) Dividend" is selected. DTAA tax for each row will be derived
2. Take the sum of all "DTAA tax" derived above and also take sum of "Dividend" income in 2f.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this "Average rate" for calculation of tax on DTAA Dividend.

**Determining income for calculation of 234C :**

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer **note** below)
  - Dividend income other than 2(22)(e )
  - Short term capital gain income chargeable at normal rates
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
  - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
  - Short term capital gain taxed @15% and 30% (from Sch CG table E)
  - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
  - Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

**Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:**

1. Dividend income other than 2(22)(e) : Lower of
  - a. "Total income chargeable at normal rates"
  - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
  - c. Net Other source income chargeable at normal rates from BFLA
2. Short term capital gain : Lower of
  - a. "Total income chargeable at normal rates-"Dividend income other than 2(22)( e)"
  - b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
  - c. Net STCG applicable rate income from BFLA
3. Income chargeable at normal rates from Quarter 1 =  
**"Total income chargeable at normal rates" – (value calculated at 1 +2 above)**

## **Annexure 4**

### **Calculation of 234C**

1. For the "Income which is chargeable at normal rates\*", tax in each quarter will be calculated as below:

Quarterly income which is chargeable at normal rates \* (Total Tax incl Surcharge & cess at normal rates) / (Total income chargeable at normal rates)

Note : "STCG App rate" and "Dividend income other than 2(22)( e)" has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For "Income chargeable at special rate from Quarter 1 other than 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
3. For "Income chargeable u/s 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
4. For "Income chargeable at special rate quarter wise", tax in each quarter will be calculated as below :

**a. for Capital gains :**

Quarterly income which is chargeable at special rates \* respective tax rate

**b. for OS dividend DTAA income :**

Quarterly income which is chargeable at special rates \* Average rate (defined above)

After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

**Note :** If "Dividend other than 2(22)( e) included in Total Income" determined above IS LESS THAN "Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS" given by assessee, then the above computed "dividend other than 2(22)(e) included in Total Income" shall be distributed among 5 quarters by giving preference to QTR 5 (16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee.

\* Income which is chargeable at normal rates includes ESOP income

234C will be calculated on slabbed tax on income chargeable at normal rates after reducing deferred tax on ESOP income and adding tax on special rate incomes.

## **Annexure 5**

### **Calculation of Surcharge**

For the purpose of calculation of Surcharge, income is required to be bifurcated as below :

1. Income taxable u/s 115BBE - Surcharge rate is 25%( from sch SI)
2. Income on which enhanced surcharge of 25% and 37% is applicable (Refer note below)

3. Income in which enhanced surcharge is not applicable.(Refer note below)

**Income in which enhanced surcharge is not applicable:**

- Capital gains taxable u/s 111A, 115AD and 112A ( from sch SI)
- Dividend income taxable u/s 115AD i.e., Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) ( take from sch OS both normal and PTI)
- Dividend income included in total income chargeable at normal rates.
  - ( i.e, lower of
    - Total income chargeable at normal rates as per part BTI **or**
    - Dividend income at sl.no.1a - 3c(ii) system calculated interest expenditure**or**
    - Net OS income chargeable at applicable rates in Sch BFLA)

**Income on which enhanced surcharge of 25% and 37% is applicable :**

Other than above income i.e., other special rate income and remaining normal rate income.

**Surcharge will be at below rates :**

- On 115BBE income, surcharge will be @25%
- On Other income as below :
  - If Total Income > 50L < 1Cr, surcharge will be @10%
  - If Total Income > 1cr < 2Cr, surcharge will be @15%
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] > 2Cr < 5Cr, surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 25% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] > 5Cr , surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 37% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] < 2Cr, then surcharge will be @15% on entire income except 115BBE income.
- Note : For calculating of Marginal relief also, same method will be used and for calculation of cut off income, "Dividend income chargeable at normal rates" will be given priority within normal rate.

**Calculation of Marginal Relief**

Step1. Tax and Surcharge will be computed on the total income.

Step2. Tax and surcharge will be computed on the cut-off income (50 Lakhs, 1 Crore, 2 Crores or 5 Crores, as the case maybe).

Step3. Income in excess of the cut-off income will be calculated as difference of total income and cut-off income.

Step4. Marginal relief will be calculated as difference of 'tax and surcharge on total income' and 'tax and surcharge on cut-off income plus income in excess of cut-off income' (1-2+3).

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