Instructions for filling out Form ITR-7

These instructions are guidelines for filling the particulars in Income-tax Return Form-7fortheAssessmentYear2021-22relatingtotheFinancialYear2020-21.Incase 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 isapplicable

ThisReturnFormisapplicableforassessmentyear2021-22onlyi.e.,itrelatesto income earned in Financial Year2020-21.

2. Who is eligible to use this ReturnForm?

ThisReturnFormcanbeusedbypersonsincludingcompanieswhoarerequired tofurnishreturnundersection139(4A)orsection139(4B)orsection139(4C)orsection 139(4D).

The category of persons whose income is unconditionally exempt under various clausesofsection10,andwhoarenotmandatorilyrequiredtofurnishtheirreturnofincome undertheprovisionsofsection139,mayusethisformforfilingreturn.Anindicativelistof such persons is givenbelow:-

Sl.no	Category of persons	Exempt under section
1	Local authority	Section 10(20)
2	Regimental Fund or Non-public Fund established by the Armed forces of the Union	Section 10(23AA)
3	Fund, by whatever name called, set up by the Life Insurance Corporation (LIC) of India on or after 1st August, 1996, or by any other insurer	Section 10(23AAB)
4	Authority (whether known as the Khadi and Village Industries Board or by any other name)	Section 10(23BB)
5	Body or Authority	Section 10(23BBA)
6	SAARC Fund for Regional Projects set up by Colombo Declaration	Section 10(23BBC)
7	Insurance Regulatory and DevelopmentAuthority (IRDA)	Section 10(23BBE)
8	Central Electricity Regulatory Commission	Section 10(23BBG)
9	Prasar Bharati	Section 10(23BBH)
10	Prime Minister's National Relief Fund	Section 10(23C)(i)
11	Prime Minister's Fund (Promotion of Folk Art)	Section 10(23C)(ii)
12	Prime Minister's Aid to Students Fund	Section 10(23C)(iii)
13	National Foundation for Communal Harmony	Section 10(23C)(iiia)
14	Swachh Bharat Kosh	Section 10(23C)(iiiaa)
15	Clean Ganga Fund	Section 10(23C)(iiiaaa)

16	Provident fund to which the Provident Funds Act,1925 applies	Section 10(25)(i)
17	Recognized Provident Fund	Section 10(25)(ii)
18	Approved Superannuation Funds	Section 10(25)(iii)
19	Approved Gratuity Fund	Section 10(25)(iv)
20	Other funds referred to in sub-clause (v) of section10(25)	Section 10(25)(v)
21	Employees' State Insurance Fund	Section 10(25A)
22	Agricultural Produce Marketing Committee	Section 10(26AAB)
23	Corporation, body, institution or association established for promoting interests of members of ScheduledCastesorScheduledTribesorbackward Classes	Section 10(26B)
24	Corporation established for promoting interests of members of a minority community	Section 10(26BB)
25	Corporation established for welfare and economic upliftment of ex-servicemen	Section 10(26BBB)
26	New Pension System (NPS) Trust	Section 10(44)

3. Manner of filing this ReturnForm

ThisReturnFormcanbefiledwiththeIncome-taxDepartmentelectronicallyonthe e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [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) AadhaarOTP

(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.

However, a political party shall compulsorily furnish the return in the manner mentioned at (i) above.

In case an assessee is required to furnish a report of audit under sections 10(23C)(iv),10(23C)(v),10(23C)(vi),10(23C)(via),12A(1)(b),92Eheshallfilesuchreport electronicallyonorbeforethedateoffilingthereturnofincome.

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

➢ In Part A General - Details of registration or approval under Income Tax Act (Mandatory if required to be registered)- Section 12AB has been inserted in the dropdown (Application for registration is made as per new provisions)

➢ In schedule BP, Income/ receipts credited to profit and loss account considered under head "other sources" has been bifurcated into 2 parts as "Dividend income" and "Other than dividend income"

➢ 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)"
  (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. 2d and 2e of schedule OS
  (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
    ➢ one more 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 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. Also, the label is amended to include form 16D for the claim of TDS

➢ **Annexure 1**: Upload level validations table is modified wrt mapping changes and new rules

➢ **Annexure 2:** Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS

➢ **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

➢ **Annexure 4:** Determining income for calculation of 234C

5. Filling out the ITR-V - Income Tax Return VerificationForm

WheretheReturnFormisfurnishedinthemannermentionedat3(iv),theassessee shouldprintFormITR-V-IncomeTaxReturnVerificationForm.ITR-V-IncomeTaxReturn VerificationFormdulysignedbytheassessee,hastobesentbyordinarypostorspeed postonlytoCentralizedProcessingCentre,IncomeTaxDepartment,Bengaluru–560500 (Karnataka).

General guidance

In part A General, please furnish the information relating to identity of assessee, details of any project or institution run by the assessee during the year, section under which return is filed and section under which exemption has been claimed etc.

Certain schedules to this return form are mandatorily required to be filled up by assessees which are claiming exemption under specific provisions, as per the following list:-

Exemption claimed under section	Schedule required to be filled up
Political party claiming exemption u/s 13A	Schedule LA
Electoral Trust claiming exemption u/s 13B	Schedule ET
Trust/institutionclaimingexemptionu/s11and/or10(23C)(iv)or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)	Schedule AI
Assessee claiming exemption under any of the clauses ofsection10(21), 10(22B),10(23AAA), 10(23B),10(23FB), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE),10(29A), 10(46), 10(47) and persons whose income is unconditionally exemptundervariousclausesofsection10*(referthelistabove at S. No. 2)*	Schedule IE 1
Assessee claiming exemption under sections 10(23A), 10(24)	Schedule IE 2
Assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)	Schedule IE 3
Assessee claiming exemption under sections 10(23C)(iiiad) or 10(23C)(iiiae)	Schedule IE 4

This ITR form is applicable for assessee to claim exemption u/s 11, 10(23C), clauses of section 10, 13A or 13B. If exemption is not applicable to the assessee,relevant ITR form as per rule 12 may be used.

WhereTDShasbeenclaimedensurethatcorrespondingreceiptsaredisclosed in the applicable schedules. For example schedule AI has to be filled by personregistered under section 12A/12AA or approved under section 10(23C)(iv to via). ScheduleIE1toIE4hastobefilledbythepersonclaimingexemptionunderclausesof section10.Headsofincomeisrequiredtobefilledonlyifassesseehastaxableincome. Ifassesseehasclaimedexemptincomeu/s10inschedulePartB-TIandithasbeen

allowed,thenthereceiptsdisclosedinrelevantscheduleIEwillbetreatedasreceipts for the purpose of Rule37BA.

Incaseexemptionu/s10isnotallowedduetonon-complianceoftheprovisions oftheAct,thenthereceiptsmentionedinScheduleIEwillbeconsideredasincomein Schedule OS and will betaxed.

Whereaninstitutionisregisteredu/s12A/12AAorapprovedu/s10(23C)(iv)or 10(23C)(v)or10(23C)(vi)or10(23C)(via)noexemptionunderotherclausesofsection 10 is allowable except for section10(1).

Auditreportinform10B/10BBhastobee-filedatleastonemonthpriortodue date for filing of return u/s139(1).

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
Name	Enter the Name of the trust or institution or any other entity as per the deed of creation or establishing or incorporation or formation, as the case may be.
PAN	Enter the PAN as in PAN card
Flat/ Door/ Block No.	Enter the Flat or House Number
Name of Premises/ Building / Village	EnterthenameofthePremisesorBuildingorApartment orVillage
Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
Area/ Locality	Enterthenameofareaorlocalityinwhichthehouseis situated
Town/ City/ District	EnterthenameoftownorCityorDistrictinwhichthe house issituated
State	Select the name of State from the dropdown
PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Date of formation/ incorporation (DD/MM/YYYY)	Please enter the Date of Formation or incorporation, as mentioned in the application for allotment of PAN.
Status	Pleasetricktheapplicablecheckbox,indicatingthestatus underwhichthereturnisbeingfiled,andalsochoosethe applicable sub-status from the drop-downmenu-

Code	Status	Sub-status
1.	Local authority	

	2.	AOP/BOI	Society registered under Society Registration Act, 1860 or any other Law corresponding to that State Public CharitableTrust Any otherAOP/BOI
	3.	Artificial Juridical Person (AJP)	
	4.	Domestic Company	

Office Phone Number with STD code/ Mobile No.1	EntertheofficelandlinenumberwithSTDcode,orenter PANholder'smobilenumber.Thiswillbeusedforofficial communication with the PANholder.
Mobile No.2	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
Please specify the section under which the exemption is claimed	Please select the section under which exemption is claimed from the dropdown list as given below:-

Return required to be furnished u/s	Exemption claimed u/s
Section 139(4A)	Section 11
Section 139(4B)	Section 13A Section 13B
Section 139(4C)	Section 10(21) Section 10(22B) Section 10(23A) Section 10(23B) Section 10(23C)(iiiab) Section 10(23C)(iiiac) Section 10(23C)(iiiad) Section 10(23C)(iiiae) Section 10(23C)(iv) Section 10(23C)(v) Section 10(23C)(vi) Section 10(23C)(via) Section 10(23D) Section 10(23DA) Section 10(23FB) Section 10(24) Section 10(46) Section 10(47)

		Section 10((23AAA)
		Section 10(23EC)
		Section 10(23ED)
		Section 10(23EE)
		Section 10(29A)
	Section 139(4D)	Section 10(21) read with section 35(1)
	Others	Section 10(20)
		Section 10(23AA)
		Section 10(23AAB)
		Section 10(23BB)
		Section 10(23BBA)
		Section 10(23BBC)
		Section 10(23BBE)
		Section 10(23BBG)
		Section 10(23BBH)
		Section 10(23C)(i)
		Section 10(23C)(ii)
		Section 10(23C)(iii)
		Section 10(23C)(iiia)
		Section 10(23C)(iiiaa)
		Section 10(23C)(iiiaaa)
		Section 10(23C)(iiiaaaa)
		Section 10(25)(i)
		Section 10(25)(ii)
		Section 10(25)(iii)
		Section 10(25)(iv)
		Section 10(25)(v)
		Section 10(25A)
		Section 10(26AAB)
		Section 10(26B)
		Section 10(26BB)
		Section 10(26BBB)
		Section 10(44)

DETExTxILS OF THE PROJECTS/INSTITUTIONS	
Please fill up the details of the projects or institutions run by the assessee during the year in these columns.	

Whether any project/ institution is run by the assessee?	Pleaseindicatewhetheranyprojectorinstitutionisbeing run by the assessee during the year by ticking the applicable checkbox.
	  Yes
	  No

Name of the project/institution	If yes, please fill up the name of the school/ college/university/hospital/researchinstitutionwhichis beingrun duringtheyear.Incasemorethanoneprojectsetc.are being run by the assessee, please mention name ofall

	such projects in separate rows as indicated.
Nature of activity **Classification**	Please select nature of activity and classification thereof from the dropdown list as given below:-

Nature of activity		Classification
Charitable & religious	A	Relief of the poor
	B	Education
	C	Medical relief
	D	Preservation of environment (including watersheds, forests and wildlife)
	E	Preservation of monuments or places or objects of artistic or historic interest
	F	Object of general public utility
	G	Yoga
	H	Religious
Research	A	Scientific Research
	B	Social Research
	C	Statistical research
	D	Any other research
News Agency		News Agency
Professional Bodies	A	Law
	B	Medicine
	C	Accountancy
	D	Engineering
	E	Architecture
	F	Company secretaries
	G	Chemistry
	H	Materials management
	I	Town planning
	J	Any other profession
Trade union		Trade union
Political		Political party
Electoral trust		Electoral trust
Others	A	Specified income arising to a body/ authority/ Board/ Trust/ Commission u/s 10(46)
	B	Infrastructure Debt fund u/s 10(47)

		C	Any other

Details of registration or approval under the Income-tax Act	
Pleasefillupthecompleteandcorrectdetailsrelatingtoregistrationorapprovalunder the Income-tax Act. In case the assessee is registered or approved under more than one section, then assessee has to indicate the registration section against which exemptionisclaimedinthereturn.Anymistakeinsuchdetailsmayleadtodenialof claim of exemption, if any.	
Section under which registered or approved	Enter the Section under which registered or approved under the Income Tax Act Pleasenotethatthiscolumnistobefilledupmandatorily, ifexemptionisbeingclaimedu/s11,orsub-clauses(iv), (v),(vi)or(via)of10(23C),10(23AAA)or13Bor35.
Indicatetheregistration sectionbasedonwhich exemptionisclaimedin the return	Selecttheregistrationsectionbasedonwhichexemption is claimed in thereturn. Assessee can select only one option ofregistration section. This is a mandatory field.
Date of registration or approval	Enter the date of registration or approval in this field.
Approval/ Notification/ Registration No.	Enter the Approval/Notification/Registration No. in this field
Approving/ registering Authority	Enter the approving/registering authority in this field
Whether Application for registration is made as per new provisions	Please indicate whether application for registration is madeasperthenewprovisionsbytickingtheapplicable checkbox. Yes No
Section under which the registration is applied	If Yes, enter the section under which the registration is applied from the below drop downs 1. 12A/12AA/12AB 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 10(46) This is a mandatory field to avail the exemption benefit for above mentioned sections.
Date on which the application for registration/approval as per new provisions is made	Enter the date on which the applicationfor registration/approvalaspkrthenewprovisionsismade. Note: Form 10A for registration under section 12AB to be filed from 1st April 2021 to 30th June 2021. Application number for registration may accepted.

Section of exemption opted for under the new provisions	Please enter the section of exemption opted for under the new provisions from the below dropdowns: 1. 11 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 10(46)
Details of registration or approval under any law other than Income-tax Act	
Please fill up the complete and correct details relating to registration or approval under any other law other than Income Tax Act. Any mistake in such details may lead to denial of claim of exemption, if any.	
Law under which registered	In case a registration or approval is required under any other law (other than Income-tax Act), please fill up the details of such law under which registered.
Date of registration or approval	Enter the date of registration or approval in this field.
Approval/ Notification/ Registration No.	Enter the Approval/Notification/Registration No. in this field
Approving/ registering Authority	Enter the approving/registering authority in this field
FILING STATUS	
Filed u/s	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)'

Return required to be furnished u/s	Please indicate the section as per which return is required to be furnished by the assessee, by tickingthe applicablecheckbox.
	  139(4A)
	  139(4B)
	  139(4C)
	  139(4D)
	   Others
	Pleasenotethatthesectionselectedshouldbebasedon theregistrationsectionindicatedinthetable"**Detailsof registration or approval under the Income-taxAct"**
	  1. If section 12A/12AA is selected, then the return furnishedundersectionshouldbeselectedeither 139(4A) or139(4C)
	  2. IfSection10(23C)(iv)/(v)/(vi)/(via)or10(23AAA)is selected then the return furnished under section should be selected as139(4C)
	  3. IfSection13Bisselectedthenthereturnfurnished undersectionshouldbeselectedas139(4B)
	  4. IfSection35isselectedthenthereturnfurnished under section should be selected as 139(4D) or 139(4C)

Please specify the section under which the exemption is claimed	Please select the section under which exemption is claimed from the dropdown list as given below:- {{TABLE}}

Return required to be furnished u/s	Exemption claimed u/s
Section 139(4A)	Section 11
Section 139(4B)	Section 13A
	Section 13B
Section 139(4C)	Section 10(21)
	Section 10(22B)
	Section 10(23A)
	Section 10(23B)
	Section 10(23C)(iiiab)
	Section 10(23C)(iiiac)
	Section 10(23C)(iiiad)
	Section 10(23C)(iiiae)
	Section 10(23C)(iv)
	Section 10(23C)(v)
	Section 10(23C)(vi)
	Section 10(23C)(via)
	Section 10(23D)
	Section 10(23DA)
	Section 10(23FB)
	Section 10(24)
	Section 10(46)
	Section 10(47)
	Section 10((23AAA)
	Section 10(23EC)
	Section 10(23ED)
	Section 10(23EE)

		Section 10(29A)
	Section 139(4D)	Section 10(21) read with section 35(1)
	Others	Section 10(20)
		Section 10(23AA)
		Section 10(23AAB)
		Section 10(23BB)
		Section 10(23BBA)
		Section 10(23BBC)
		Section 10(23BBE)
		Section 10(23BBG)
		Section 10(23BBH)
		Section 10(23C)(i)
		Section 10(23C)(ii)
		Section 10(23C)(iii)
		Section 10(23C)(iiia)
		Section 10(23C)(iiiaa)
		Section 10(23C)(iiiaaa)
		Section 10(23C)(iiiaaaa)
		Section 10(25)(i)
		Section 10(25)(ii)
		Section 10(25)(iii)
		Section 10(25)(iv)
		Section 10(25)(v)
		Section 10(25A)
		Section 10(26AAB)
		Section 10(26B)
		Section 10(26BB)
		Section 10(26BBB)
		Section 10(44)

If revised/ defective/ modified then enter Receipt No. and Date of filing original return	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.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox-
	(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'
If filed in response to notice/order, please enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/Document Identification Number (DIN) and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (*as applicable*).
Residential Status in India (Tick applicable option)	Please specify your residential status in India by ticking the applicable checkbox: Resident. NonResident

Whether any income included in total income for which claim under section 90/90A/91 has been made?	Please indicate whether any foreign source income is includedintotalincomeinrespectofwhichrelieffortaxes paidoutsideIndiahasbeenclaimedu/s90or91or90A, by ticking the applicablecheckbox:- Yes No If yes, please fill up the details of such income and tax relief claimed in Schedule FSI and Schedule TR respectively.
Whether this return is being filed by a representative assessee?	Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of therepresentative (b) Capacityoftherepresentative(*selectfromdropdown list*) (c) Address of therepresentative (d) PAN/Aadhaar Number of therepresentative
Whether you are Partner in a firm?	If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provideinformation about name & PAN of thefirm. Else, tick 'No'.
Whether you have held unlisted equity shares at any time during the previous year?	Ifyouhaveheldinvestmentinanyunlistedequityshares atanytimeduringthepreviousyear,pleasetick'Yes'and furnishinformationaboutname,type&PANofcompany, openingbalance,sharesacquired/transferredduringthe year and closing balance, in the giventable. Else, tick 'No'. • If you have held shares of a company during the previousyear,whicharelistedinarecognizedstock exchangeoutsideIndia,youarenotrequiredtoreport therequisitedetailsagainstcolumn"Whetheryou

	have held unlisted equity shares at any time during the previous year?" • If you have held equity shares of a company which werepreviouslylistedinarecognizedstockexchange butdelistedsubsequently,andbecameunlisted,then insuchcases,PANofthecompanymaybefurnished if it is available. In case PAN of delisted company cannotbeobtained,youmayenteradefaultvaluein place of PAN as"NNNNN0000N". • In case unlisted equity shares are acquired or transferredbywayofgift,will,amalgamation,merger, demerger, or bonus issue etc., in such cases, you mayenterzeroortheappropriatevalueagainst"cost of acquisition" or "sale consideration". Please note that the details of unlisted equity shares held during theyeararerequiredonlyforthepurposeofreporting. Thequantitativedetailsenteredinthiscolumnarenot relevant for the purpose of computation of total income or taxliability • In case you have held shares in an unlisted foreign company,youarerequiredtoreportthesameinthis table, even though the same is duly reported in ScheduleFA. • Incaseyouhaveheldunlistedequitysharesasstock- in-tradeofbusinessduringthepreviousyear,youare required to report the same in thistable. • Thedetailsofequityshareholdinginanyentity,which is registered under the Companies Act, and is not listed on any recognized stock exchange, is only required to bereported.

Schedule PI – Other details **A. Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then:-**
Incasethenatureofactivitymentionedinanyoftheprojectsorinstitutionsrunbythe assessee is mentioned as "charitable and religious" under the classification "object of generalpublicutility",pleasereporttheextentofanyactivityinthenatureoftrade, commerce or business included therein in the following columns.

Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)	Please indicate whether there was any activity in thenature of trade, commerce or business as referred toin proviso to section 2(15), by ticking the applicablecheck box:- Yes No
If yes, then percentage of receipt from such activity vis-à-vis total receipts	Ifyes,pleasementionthereceiptfromsuchactivityasa percentage of totalreceipts.
Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?	Please indicate whether there was any activity of rendering service in relation to any trade, commerce or businessforanyconsideration,asreferredtoinproviso tosection2(15),bytickingtheapplicablecheckbox:- Yes No Ifyes,pleasementionthereceiptfromsuchactivityasa percentage of totalreceipts.
If yes, then percentage of receipt from such activity vis-à-vis total receipts	
If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution	Incaseanswertoanyoftheaboveisyes,pleasemention theamountofannualreceiptsfromsuchactivitiesalong withnameoftheproject/institutioninthegiventable.
B. Whether approval obtained u/s 80G?	Please indicate whether the trust/institution/fund is establishedinIndiaforacharitablepurposeandisforthe timebeingapprovedundersection80G(5),bytickingthe applicable checkbox:- Yes No If yes, please mention the date and number of suchapproval.
If yes, then enter Approval No.	
Date of Approval	
C. Is there any change in the objects/ activities during the Year on the basis of which approval/ registration was granted	Please indicate whether there was any change in the objects/activitiesofthetrust/institutionduringtheyearo n thebasisofwhichapproval/registrationwasgranted,by ticking the applicable checkbox:- Yes No
If yes, please furnish following information?	
In case there was a change in objects/activities during the year, please furnish theinformationinthefollowingcolumnsandalsofillupthedetailsofaccretedincomeunde r section 115TD, as per the Schedule 115TD (if applicable).	
Date of such change	Please mention the date on which change in the object/activity has occurred.

Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty daysasperClause(ab)of sub-section(1)ofsection 12A?	Pleaseindicatewhetherapplicationforfreshregistration has been made (*due to change in object*) by ticking the applicable checkbox:-
	   Yes
	   No

Whether fresh registration has been granted under section 12AA	Please indicate whether fresh registration has beengranted on such application, by ticking the applicable check box:-
	   Yes
	   No

Date of such fresh registration (DD/MM/YYYY)	Ifyes,pleasementionthedateonwhichfreshregistration wasgranted.

D. Whether registered under Foreign Contribution (Regulation) Act, 2010 (FCRA)?	Please indicate whether the trust/institution/fund is registered for the purposes of FCRA to receive foreign donations, by ticking the applicable check box:-
	   Yes
	   No

If yes, then enter Registration No.	If yes, then please mention the date and number of registration allotted by the FCRA division.
Date of Registration (DD/MM/YYYY)	
Total amount of foreign contribution received during the year, if any	Please mention the amount of foreign contribution received during the year, if any.
Specify the purpose for which the above contribution is received	Please mention the purpose for which the foreign contribution was received.
E. Whether a business trust registered with SEBI?	BusinesstrustisnotrequiredtofilereturninITR-7.This item should not be filled up by theassessee.
If yes, then enter Registration No.	
Date of Registration (DD/MM/YYYY)	

F. Whether liable to tax at maximum marginal rate under section 164? [If disallowable u/s 13(1)(c) and/or 13(1)(d)]?	In case any disallowance is called for under section 13(1)(c)or13(1)(d)inyourcase,pleaseindicatewhether you are liable to tax at maximum marginal rate under section164,bytickingtheapplicablecheckbox:-
	   Yes
	   No

G. Is this your first return	Pleaseindicatewhetherthisisyourfirstreturn,byticking the applicable checkbox:-
	   Yes
	   No

AUDIT INFORMATION	

H. Are you liable for Audit under the Income-tax Act?	Pleaseindicatewhetheryouareliabletogetyourbooks ofaccountsauditedinaccordancewiththeprovisionsof theIncome-taxActbytickingtheapplicablecheckbox:
	   Yes
	   No

Section under which you areliableforaudit(specify section). Please mention date of auditreport.	If yes, please mention the specific provision of the Income-tax Act under which you are liable to get your accounts audited. Listofsomeoftheprovisionsmandatingauditreport:- 1.10(23C)(iv), 2.10(23C)(v), 3.10(23C)(vi), 4.10(23C)(via) 5. 12A(1)(b) 6. 92E 7. Others (*please specify*) Please furnish the following details of such audit- (1) Nameoftheauditorsigningthetaxauditreport (2) Membership No. of theauditor (3) Name of the auditor (proprietorship/firm) (4) Proprietorship/firm registrationnumber (5) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/firm (6) Date of report of theaudit (7) Date of furnishing of the auditreport Please ensure that Form 10B or Form 10BB or Form 3CEB is e-filed at least one month prior to due date for filing of return u/s 139(1).
Whether the accounts have been audited by an accountant?	
Name of the auditor signing the tax audit report	
Membership No. of the auditor	
Name of the auditor (proprietorship/ firm)	
Permanent Account Number (PAN) of the proprietorship/ firm	
Date of audit report	
Date of furnishing of the audit report	

I. If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?	In case your accounts are required to be audited under anyotherlaw(*otherthanIncome-taxAct),*pleaseselect therelevantprovisionmandatingtheaudit,andmention the date of furnishing such auditreport. Listofotherlawsmandatingaudit:- 1 Banking Regulation Act,1949 2 Central ExciseAct,1944 3 Central Sales Tax Act,1956 4 CentralGoodsandServicesTaxAct,2017 5CharitableAndReligiousTrustsAct,1920 6 Companies Act,2013 7 Electricity Act,2003 8 EmployeesProvidentFundandMiscellaneous Provisions Act,1952 9 Foreign Exchange Management Act,1999 10 Government Superannuation Fund Act,1956 11 Indian Trusts Act,1882 12 IntegratedGoodsandServicesTaxAct,2017 13 Limited Liability Partnership Act,2008 14 Payment of Gratuity Act,1972 15 SEBI Act,1992 16 SecuritiesContract(Regulation)Act,1956 17StateGoodsandServicesTaxAct,2017 18UnionTerritoriesGoodsandServicesTaxAct,2017 19Anyotherlaw(*pleaseenterdetailsintextbox*)
Particulars of persons who were partners/ members in the AOP on 31stday of March, 2021 *(to be filled by venturecapital fund/investment fund)*	IfyouareanAOP,pleasefurnishthefollowingdetails,in respect of the partners/ members in the AOP as on31stMarch, 2021 or on date of dissolution, as per the given table:- 1. Name andaddress 2.Theirrespectivepercentageshare(*ifdeterminate*) 3. PAN 4. AadhaarNumber/EnrolmentId(*ifeligibleforAadhaar*) 5. Status These fields should be mandatorily filled by assessee claiming exemption under section 10(23FB).

Schedule-I - Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)

Under section 11(2) or under third proviso to section 10(23C), where 85% of the income is not applied or is not deemed to have been applied, to charitable or religious purposesinIndiaduringthepreviousyearbutisaccumulatedorsetapart,eitherinwhole or in

part, for application to such purposes of India, such income so accumulated or set apartshallnotbeincludedinthetotalincomeofthepreviousyear,ifcertainconditionsare satisfied. One of the conditions, *inter alia*, is that the accumulation cannot be carriedforward beyond fiveyears.

PleaseensurethatForm10andthereturnofincomehasbeenfiledwithintheduedatefor claim of amount accumulated u/s11(2).

In this Schedule, please furnish the year wise details of amounts accumulated, purposeofaccumulation,amountappliedforcharitable/religiouspurposesuptobeginning oftheyear,amountinvestedordepositedinspecifiedmodesu/s11(5),amountsapplied forcharitable/religiouspurposesduringtheyear,balanceamountavailableforapplication and amount deemed to be income u/s11(3).

Thetotalofcolumn8ofthisScheduleistheamountdeemedtobeincomeu/s11(3). Thistotalamountshouldbereportedasadditionsforthepurposeofcomputationoftotal income in schedule part B-TI. These amounts should be entered only if the amounts accumulatedinearlieryearshavenotbeenutilizedwithinthespecifiedtime.

Schedule-J-Statementshowingthefundsandinvestmentsasonthelastdayofthe previous year

Ifyouareatrustorinstitutionregisteredundersection12A/12AAorhaveobtained approvalforthepurposesofsub-clause(iv),(v),(vi)or(via)ofclause(23C)ofsection10, itismandatorytofillupthedetailsofinvestmentoffundsinthisSchedule.

In this Schedule, please mention the balances in the corpus fund and in the non-corpus fund as on the last day of the previous year in part A of the table.
InpartBofthetable,pleasefurnishdetailsofinvestmentsordepositsmadeinanyofthe modes specified u/s 11(5), out of funds of the trust or institution, which is held as on the last day of the previousyear.
InpartCofthetable,pleasereportinvestmentsheldbypersonshavingsubstantialinterest, asreferredtoinsection13(3)atanytimeduringthepreviousyear.
InpartDofthetable,pleasefurnishdetailsofotherinvestmentsheldasonthelastdayof the previousyear.
InpartEofthetable,pleasefurnishdetailsofcontributions/donationswhicharereceived in kind but has not been converted into the modes specified u/s 11(5). Total amount reportedinpartEofscheduleJshallformpartofadditionsandmustbedisclosedunder Slno.5iiib-Disallowableundersection13(1)(c)or13(1)(d)(includingpartEofscheduleJ)

Schedule-K- Statement of particulars regarding the Author(s)/ Founder(s)/ Trustee(s)/ Manager(s), etc., of the Trust or Institution

In this Schedule, please mention the particulars of the author(s)/ founder(s)/ trustee(s)/ manager(s) of the trust/institution or persons who have made substantial

contributiontothetrust/institutionortheirrelatives,withtheirnames,completeaddresses, PAN and Aadhaarnumbers.

Schedule-LA - Political Party

This Schedule should be mandatorily filled up in case you are a political party, claiming exemption under section 13A.

Section13AoftheIncome-taxActprovidesexemptiontoapoliticalpartyinrespect ofincomechargeableunderthehead "Incomefromhouseproperty", "Incomefromother sources" or "capital gains" or Income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentionedtherein.

InthisSchedule,informationrelatingtofulfilmentofconditionsmentionedinsection 13A,viz.maintenanceofbooksofaccounts,furnishingofauditreport,modeofreceiptof voluntarycontributions/donations,furnishingofcontributionreportunderRepresentation of thePeopleAct,1951etc.isrequiredtobefurnishedintherespectivefields.

Schedule-ET - Electoral Trust

This Schedule should be mandatorily filled up in case you are an electoral trust, claiming exemption under section 13B.

Section13BoftheIncome-taxActprovidesexemptiontoanelectoraltrustinrespect of income by way of voluntary contributions received by it, subject to fulfilment ofcertain conditions mentionedtherein.
InthisSchedule,informationrelatingtofulfilmentofconditionsmentionedinsection 13Bandfurtherprescribedinrule17CAisrequiredtobefurnishedintherespectivefields, suchasmaintenanceofbooksofaccounts,furnishingofauditreport,detailsofvoluntary contributions received and amounts distributed during theyear.

AsperRule17CA,anelectoraltrustiseligibletoclaimexemptionu/s13Bifithas distributedatleast95%ofitstotalcontributionsreceivedintheyearalongwiththesurplus brought forward from the earlier year to eligible political parties. The amount spent on administrative and management functions of the Trust cannot exceed 5% of total contributionsandisrestrictedtoRs.5LakhinthefirstyearofincorporationorRs.3Lakh in the subsequentyears

Schedule-VC - Voluntary Contributions

This Schedule should be mandatorily filled up by all persons filing return in Form ITR-7.

InthisSchedule,pleasefillupdetailsofvoluntarycontributionsreceived.InPartA, fillupthedetailsoflocalreceiptsgivingclearbreakupofcorpusandnon-corpusdonations,

grantsreceivedfromGovernment,grantsreceivedfromcompaniesunderCorporateSocial Responsibility(CSR),otherspecificgrantsandotherdonations.InPartB,fillupdetailsof foreign contributions received, giving break up of corpus fund donation and other than corpusdonation.Pleasereporttotalamountofvoluntarycontributionsreceivedduringthe year in partC.

In Part D, please mention the amount of anonymous donations chargeable at the rateof30%undersection115BBC,whichisincludedinthetotalcontributionsreportedat partC. Section 115BBC is applicable to assessee, being a person in receipt of income on behalf of any university or other educational institution referred to in sub-clause (iiiad) or sub-clause (vi) or any hospital or other institution referred to in sub-clause (iiiae) or sub-clause (via) or any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) of clause (23C) of section 10 or any trust or institution referred to in section 11.

ThetotalamountofvoluntarycontributionsmentionedatpartCshouldbeincluded incomputationoftotalincomeinPartB-TI,incaseofassesseesclaimingexemptionunder section11orsub-clauses(iv),(v),(vi)or(via)ofsection10(23C)orsection13A.

ThetotalamountofvoluntarycontributionsmentionedatpartCshouldbereported intherespectiveIncome&Expenditurestatement(i.e.ScheduleIE-1orScheduleIE-2or Schedule IE-3 or Schedule IE-4), in case of assessees claiming exemption under other clauses of section10.

ThetotalamountofvoluntarycontributionsmentionedatpartCshouldbereported inScheduleET,incaseofassesseesclaimingexemptionundersection13B.

Schedule-AI - Aggregate of income derived during the previous year excluding Voluntary contributions

ThisScheduleshouldbefilledupifyouareclaimingexemptionundersection11or sub-clauses (iv), (v), (vi) or (via) of section10(23C).

InthisSchedule,pleasefurnishsource-wisedetailsofaggregateofincomereferred toinsection11and12derivedduringthepreviousyearexcludingvoluntarycontribution formingpartofcorpusaspersection11(1)(d)andothervoluntarycontributions.Inrespect of other incomes reported at S. No. 9, please specify the nature of income and the total amount during theyear.

The total of aggregate income mentioned at S. No. 10 should be included in computation of total income in Part B-TI (item No. 3).

Schedule-ER-Revenueexpenditureincurredduringtheyearandamountappliedto stated objects of the trust/institution during the previous year-Revenue Account

This Schedule should be filled up if you are claiming exemption under section 11 and 12 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/institution, during the previous year on revenue account.

In part A of this Schedule, please furnish the head-wise details of establishment and administrative expenditure of the trust/institution, which was incurred during the year on revenue account.

In part B of this Schedule, please furnish the break-up of expenditure towards objects of the trust or institution, incurred during the year such as religious, education ,relief
of poor, medical relief etc.

In part C of this Schedule, please report any item of the expenditure incurred during the year which is disallowable.

In part D of this Schedule, please report the total amount of revenue expenditure incurred during the year (after adding back the disallowable expenditure, if any).

In part E of this Schedule, please furnish break-up of source of funds to meet the total revenue expenditure which was incurred during the year.

In part F of this Schedule, compute the total amount applied during the previous year – Revenue Account. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv),(v),(vi) or (via) of section 10(23C). Sl No. E2 to E5 may be filled for information purpose.

Schedule-EC-Amount applied to charitable or religious purposes in India or for the stated objects of the trust/institution during the previous year– Capital Account

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/institution, during the previous year on capital account [excluding application from borrowed funds and amounts exempt u/s 11(1A)].

At item No. 4 of this Schedule, please specify nature of other capital expenditure and mention the relevant amount incurred during the year.

In part A of this Schedule, please furnish break-up of source of funds to meet the total capital expenditure which was incurred during the year.

In part B of this Schedule, compute the total amount applied during the previous year–CapitalAccount.Onlysourceoffundbeingincomeearnedduringthepreviousyear willbeconsideredforpurposeofexemptionu/s11orsub-clauses(iv),(v),(vi)or(via)of section10(23C).SlNo.A2toA5maybefilledforinformationpurpose.

Schedule-IE-1 - Income & Expenditure statement

PleasefurnishtheIncome&ExpenditurestatementfortheyearinthisSchedule,if youareclaimingexemptionundersection10(21)or10(22B)or10(23AAA)or10(23B)or 10(23D)or10(23DA)or10(23EC)or10(23ED)or10(23EE)or10(23FB)or10(29A)or 10(46) or 10(47) or other clauses of section 10 under which income is unconditionally exempt.

Please report total receipts including voluntary contributions, application towards objectoftheinstitutionandaccumulationofincomeintherespectivefields.Thedisclosure ofallreceiptsismandatoryincaseclaimofTDScredit hasbeenmade.

TheamountofexemptiontobementionedinPartB-TIagainsttherelevantclause of section 10.

Schedule-IE-2 - Income & Expenditure statement

PleasefurnishtheIncome&ExpenditurestatementfortheyearinthisSchedule,if you are claiming exemption under section 10(23A) or10(24).

In part A of this Schedule, please report total receipts including voluntary contributions, application towards object of the institution and accumulation of incomein therespectivefields.ThedisclosureofallreceiptsismandatoryincaseclaimofTDScredit has beenmade.

In part B of this Schedule, please report details of taxable income, if any, for the previousyearundertheheadsof"houseproperty","businessorprofession","capitalgains" and "other sources". Please ensure to fill up the relevant Schedule applicable for the respectiveheadofincome.Thehead-wiseincomesshouldbeincludedincomputationof total income in Part B-TI at itemNo.13.

For assessee referred under section 10(23A), exemption is not applicable on income from house property and income from interest or dividend. These incomes to be entered in the respective income schedules and tax on the same to be computed.

Forassesseereferredundersection10(24)exemptionisnotapplicableonincome frombusiness&professionsandincomefromcapitalgains.Theseincomestobeentered intherespectiveincomeschedulesandtaxonthesametobecomputed.

TheamountofexemptiontobementionedinPartB-TIagainstS.No.8cforsection 10(23A)/ S. No. 9h for section10(24).

Schedule-IE-3 - Income & Expenditure statement

PleasefurnishtheIncome&ExpenditurestatementfortheyearinthisSchedule,if you are claiming exemption under sub-clauses (iiiab) or (iiiac) of section 10(23C) (*i.e. universityorothereducationalinstitutionsorhospitalorothersimilarinstitutionswhollyor substantially financed by theGovernment).*

Pleasespecifyobjectoftheinstitutionfromthedropdownlistprovidedandmention complete address where the activities being carried out. Please report total receipts including any voluntary contributions, Government grants out of the total receipts, applicationtowardsobjectoftheinstitutionandaccumulationofincomeintherespective columns.ThedisclosureofallreceiptsismandatoryincaseclaimofTDScredithasbeen made. Trust/institutions are eligible for exemption under Section 10(23C)(iiiab) or 10(23C)(iiiac) only if they receive Government grants. Refer rule2BBB.

TheamountofexemptiontobementionedinPartB-TIagainstS.No.9aforsection 10(23C)(iiiab) / S. No. 9b for section10(23C)(iiiac).

Schedule-IE-4 - Income & Expenditure statement

PleasefurnishtheIncome&ExpenditurestatementfortheyearinthisSchedule,if youareclaimingexemptionundersub-clauses(iiiad)or(iiiae)ofsection10(23C)(*i.e. university or other educational institutions or hospital or other similar institutions if the aggregate annual receipt does not exceed the prescribed amount).*

Pleasespecifyobjectoftheinstitutionfromthedropdownlistprovided,andmention complete address where the activities being carried out. Please report gross annual receipts, amount applied towards object of the institution and accumulation of income in therespectivecolumns.ThedisclosureofallreceiptsismandatoryincaseclaimofTDS credit has beenmade.

TheamountofexemptiontobementionedinPartB-TIagainstS.No.9cforsection 10(23C)(iiiad)/ S. No. 9d for section10(23C)(iiiae).

Schedule HP- Details of Income from House Property – Taxable income

Pleaseindicateownershipofthehouseproperty,incomefromwhichisbeingreportedin thisSchedule,byselectingfromthelistinthedropdownmenu–Self/DeemedOwner	
Field Name	**Instruction**
Address of property	Please enter the complete address of the property

Town/City		including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop downlist.
State		
Pin code/ Zip code		
Is the property co-owned		Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - Yes No
Assessee's percentage of share in the Property		If yes, please specify your percentage share in the property in the given box.
Name of Co-owners		If yes, please specify the name, PAN/Aadhaar Number and respective percentage shares of other co-owners of the property. Please add rows as necessary.
PAN/Aadhaar No. of Co-owner(s)		
Percentage share in property		
Type of House property		Please tick the applicable checkbox, indicating the usage of the house property during the previous year- (a) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'LetOut' (b) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed LetOut'.
Name(s) of Tenant		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 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.
PAN/Aadhaar No. of Tenant(s)		
PAN/TAN/Aadhaar No. of Tenant(s)		
1a	**Gross rent received/ receivable/ letable value during the year**	If the house property is actually let out, please enter the 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.
1b	**The amount of rent which cannot be realized**	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realized by the owner and has become irrecoverable. [*Please refer Rule 4 and Explanation below sub-section (1) of section 23*]
1c	**Tax paid to local authorities**	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.
1d	**Total (1b + 1c)**	This is an auto-populated field representing the aggregate of unrealized rent *[1b]* and taxes paid to local authorities *[1c]*.

1e	Annual Value (1a–1d)	This is an auto-populated field representing the amount of Gross rent *[1a]* as reduced by amounts deductible therefrom for computing annual value *[1d]*. In case of self-occupied property, this field shall be taken as nil.
1f	30% of 1e	Please enter 30% of Annual Value of your share of your property.
1g	Interest payable on borrowed capital	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.
1h	Total (1f + 1g)	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 *[1f]* and interest payable on borrowed capital [*1g*].
1i	Arrears/ Unrealized rent received during the year less 30%	In case arrears of rent have been received, or unrealized rent has been realized subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealized rent.
1j	Income from house property 1 (1e-1h+1i)	This is an auto-populated field representing the net income from house property which is computed as annual value *[1e]* as reduced by total amounts deductible u/s 24 *[1h]* and as increased by arrears of rent etc. *[1i]*
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.		
2	Income from house property 2 (2e-2h+2i)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/Loss, if any	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 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.

4	Income under the head "Income from house property"	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year *[1j+2j+.........]* and also the pass through income/loss of the nature of house property *[3]*.

Schedule CG – Capital Gains – Taxable income

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.

However, 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.B2. Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year. The net capital gains arising on sale of individual scrips should be aggregated. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets.

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/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No.A4 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No.B3 of this Schedule.

Part C of this Schedule computes the total of short-term capital gain *(item No.A5)* and long-term capital gain *(item No.B4)*. In case the total amount of long-term capital gain at item No. B4 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. B4 should be taken as Nil and only the figure of item No. A5 should be taken as item C.

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
19.	2019-20	289
20.	2020-21	301

Schedule-OS - Income from other sources – Taxable income

Sl.No	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	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 figuresreportedatcolumn1a,1b,1c,1dand1e below.
1a	Dividends, Gross	Please enter the amount of gross dividend income, which is chargeable to tax at normal applicable rates.
1b	Interest, Gross	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,interestonincome-taxrefund,anypass through income/loss in the nature of interestor any other interest income.

1c	Rental income from machinery, plants, buildings etc., Gross	Pleaseenterthegrossamountofrentalincome from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income fromother sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	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.
1di	Aggregate value of sum of money received without consideration	Pleaseentertheaggregatevalueofanysumof money received without consideration, in case the aggregate value exceeds Rs.50,000/-.
1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in casethe stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty valueof property in excess ofsuch Considerationas adjusted as per section 56(2)(x)	Pleaseenterthestampdutyvalueofpropertyin excessofconsideration,incasethestampduty value exceeds the consideration by more than Rs. 50,000/- or 5% of theconsideration, whichever is higher.
1div	In case any other property is receivedwithoutconsideration,fair market value ofproperty	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market valueof property in excess of such consideration	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/-.
1e	Any other income (please specify nature)	Please enter the details of other income, specifying the Nature and Amount in the given box. Row can be added as required

	Income due to disallowance of exemption under clauses of section 10	In case exemptions are not allowed u/s 10, then grossreceipts and voluntary contributions entered in schedule IE1/IE2/IE3/IE4 will be considered as income and shall be taxed at normal rate.
2	**Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)**	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-populatedfieldrepresentingtheaggregate offiguresreportedatcolumn2a,2b,2c,2dand 2ebelow. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
2a	**Income from winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB**	Pleasereportinthiscolumn,anyincomebyway ofwinningsfromanylotteryorcrosswordpuzzle or race including horse race or card game and othergameofanysortorgamblingorbettingof anyformornaturewhichischargeableat special rates u/s 115BB.
2b	**Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)**	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE, which are chargeable at special rates asprescribedtherein.Thisisanauto-populated field representing the aggregate offigures reportedatcolumns2bi,2bii,2biii,2biv,2bvand 2bvibelow.
2bi	**Cash credits u/s 68**	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	**Unexplained investments u/s 69**	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.

2biii	Unexplained money etc. u/s 69A	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.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuablearticlewhichisnotfullyrecordedint he books of accounts, deemed as income ofthe year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a *hundi*, or any repayment being due on a *hundi*, otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	Any other income chargeable at special rate (*total of ci to cxiii*)	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.
	List of types of income chargeable at special rate	(i) Dividends received by non-resident(notbeing company) or foreigncompany chargeable u/s115A(1)(a)(i)
		(ii) Interest received from Government or Indian concern on foreign currencydebtschargeable u/s 115A(1)(a)(ii)
		(iii) Interest received from Infrastructure Debt Fund chargeable u/s115A(1)(a)(iia)
		(iv) Interest referred to in section 194LC-chargeable u/s 115A(1)(a)(iiaa) @5%

			(v) Interest referred toinsection194LD - chargeable u/s115A(1)(a)(iiab)
			(vi) Distributed income being interest referred to in section 194LBA- chargeableu/s115A(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 Indianconcern- chargeableu/s115A(1)(b)
			(ix) Income by way of interest or dividends from bonds or GDRs purchased inforeign currencybynon-residents- chargeableu/s115AC(1)(a & b)
			(x) 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)
			(xi) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeableas per proviso to section 115AD(1)(i)
			(xii) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
			Interest referred to in section 194LC(1P) - chargeable u/s 115A(1)(a)(iiaa) @4 %
			- Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)

2d	Pass through income in the nature of income from other sources chargeable at special rates	The details of pass through income from businesstrustorinvestmentfundaspersecti on 115UA or 115UB are required to be reported separately in SchedulePTI. 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 thiscolumnintheScheduleOSforincludingth e same in head-wisecomputation. Pleaseselectthenatureofpassthroughinco me from drop down menu and enter the amount.In case of more than one type of pass through income, please report each income asa separate line item.
	List of types of pass through incomechargeableatspecialrates	PTI-115A(1)(a)(i)- Dividends interest and incomefromunitspurchaseinforeigncurren cy
		PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency
		PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund
		PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC
		PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD
		PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA
		PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency
		PTI-115A(1)(b) - Income from royalty or fees for technical services received from Government or Indian concern
		PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency
		PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non- Resident

		PTI-115AD(1)(i) -Income received by an FII in respectofsecurities(otherthanunitsasperSec 115AB)
		PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD
		PTI-115BBA - Income of non-residents sportsmen or sportsassociations
2e	**Amount included in 1 and 2above, whichischargeableatspecialrates in India as per DTAA (total of column (2) of tablebelow)**	Please report in this column any income underthehead'incomefromothersources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA)ofIndiawithanothercountry.Inthe given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevantarticleofDTAAatcolumn(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, atcolumn (10).
3	**Deductions under section 57:-** *(other than those relating to incomechargeableatspecialrates under 2a, 2b &2c)*	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. Deduction under column "depreciation" will be available only if income is offered in column 1c
4	**Amounts not deductible u/s 58**	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 deductionisclaimedu/s57butthewholeor part thereof becomes inadmissible as per section 58, the same should alsobe reported here.
5	**Profits chargeable to tax u/s 59**	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section41 should be reported in this column.

6	**Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2e relating**	Please enter the net amount of income under the head 'income from other sources'
	to 1) *(If negative take the figure to 4i of Schedule CYLA)*	which is chargeable to tax at normal applicable rates. 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]* & income chargeable at special rates specified in item 2e (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]*.
7	**Income from other sources (other than from owning race horses) (2+6)** *(enter 6 as nil, if negative)*	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. This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].
8	**Income from the activity of owning and maintaining race horses**	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.

9	Income under the head "Income fromothersources"(7+8e)(take8e as nil ifnegative)	Please compute in this column the aggregate income chargeable under head 'income from other sources'. Thisisanauto-populatedfieldrepresenting theaggregateofincomefromothersources (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 atitem 8e.
10	Information about accrual/receipt of income from Other Sources	Please report the period-wise details of accrualorreceiptofincomesunderthehead 'income from other sources' in the tablegiven at thiscolumn. Thedetailshavetobefurnishedseparately fordividendincomeandanyincomebyway
		of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)

Schedule-OA – General

In case you have any income under the head "business and profession", please furnish the general information relating to such business activity during the year in this Schedule,suchasnatureofbusiness,methodofaccounting,methodofvaluationofstock etc.

Schedule-BP – Computation of income from business or profession – Taxable income

In case you have any income under the head 'Profits and gains of business orprofession',pleasefilluptheparticularsforcomputationofincomeunderthatheadinthis Schedule.

In part A of this Schedule, income from business or profession other than speculativebusinessandspecifiedbusinessiscomputedstartingfromthenetprofitbefore taxes arrived at in the profit and lossaccount.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

  Profit from speculativebusinesses
  Profit from specified businesses u/s35AD
  Profitsfrombusinessorprofessioncomputedonpresumptivebasis
  Incomes credited to P&L which isexempt

ExpensesdebitedtotheP&Laccountconsideredunderotherheadsofincomeand expensesrelatingtoexemptincomeshouldbereportedatitemNo.7and8respectively. Thetotalof suchexpensesareaddedbacktoarriveatadjustedprofitorlossatitemNo. 10.

ItemNo.11providesforadditionofdeemedincomesundervariousprovisions.Item No. 12 is the residual column for entering any other type of addition under the head of 'businessorprofession'(fromsection28tosection44DA).Anyotherincomewhichisnot includedintheP&Laccountsuchassalary,commission,bonusorinterestearnedbythe individual/HUF from any firm as a partner, should be separately reported at item No.13. The aggregate amount after adding back the deemed incomes and other incomes iscaptured as an auto-filled figure at item No.14.

Thedeductionadmissibleaspersection32(1)(iii)oftheActshouldbereportedat itemNo.15.ItemNo.16istheresidualcolumnforenteringanyotheramountallowableas deduction.Theaggregateamountofdeductionsallowablearecapturedasanauto-filled figure at item No.17.

The net business income is computed at item No. 18, after adding the aggregate amountofadditionsanddisallowances(*itemNo.11to13*)totheadjustedprofitandloss (*itemNo.10*)andreducingthepermissibledeductionstherefrom(*itemNo.17*).
The profits and gains from business and profession computed as per special provisionsonpresumptivebasisarereportedseparatelyatitemNo.19.Profitsinrespect of eachsuchactivityshouldbereportedasaseparatelineitem.

The total net profit from business or profession is computed at item No. 20 as aggregateofnetbusinessincome(itemNo.18)andprofitscomputedonpresumptivebasis (item No.19).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 isincludedintheP&Laccount,thenetbusinessincomechargeableafterapplyingtheserules is required to be mentioned at item No.21.

Inanyothercase,onlythefigureofnetprofitfrombusinessorprofessioncomputed at item No. 20 should be reported at item No.21.

Part B of this Schedule provides for separate computation of income from speculativebusiness,incaseanyprofitfromspeculativebusinesswasincludedintheP&L account.

PartCofthisScheduleprovidesforcomputationofincomefromspecifiedbusiness u/s35AD,incaseanyprofitfromspecifiedbusinesswasincludedintheP&Laccount.

The total income chargeable under the head 'profits and gains from businessand profession'iscomputedatPartDofthisSchedule,asaggregateofnetprofitfrombusiness orprofessionotherthanspecifiedbusinessorspeculativebusiness(*itemNo.A21*),income

from speculative business (*item No. B27*) and income from specified business (*item No. C33*).

Pleasenotethatlossesfromspecifiedbusinessesorspeculativebusinesses,ifany, are not allowed to be set off against normal business income. Therefore, in case thenet income from speculative business at item No. B27 is a loss figure, or net income from specifiedbusinessatitemNo.C33isalossfigure,thesameshallnotbeallowedtobeset offagainstnormalbusinessincome.Insuchacase,thefiguresatitemNo.B27oritemNo. C33,asapplicable,shouldbetakenasNilandonlythefigureof itemNo.A21shouldbe reported in partD.

PartEofthisScheduleistobefilleduponlyincaseoftrustorinstitutionsregistered under section 12A/12AA. Income shown in the account of the business undertaking referred to in section 11(4) should be reported at item No. 35. Income chargeable to tax undersection11(4)hastobedeterminedbytheAssessingOfficertobereportedatitem No. 36. This item should not be filled up by theassessee.

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

Ifthenetresultofcomputationunderthehead'incomefromhouseproperty','profits and gains from business or profession' and 'income from other sources' is a loss figure, pleasefillupthefigureoflossinthefirstrowundertherespectivehead.Pleasenotethat loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaininghorseracescannotbesetoffagainstincomeunderotherheadsforthecurrent year.

The positive income computed under various heads of income for the current year shouldbementionedincolumn(1)intherelevantrowfortherespectivehead.Short-term capitalgainsorlong-termcapitalgainsshouldbementionedinseparaterowsasindicated in theSchedule.
Thelossesmentionedinrow(i)canbesetoffagainstpositiveincomesmentioned underotherheadsincolumn(1)inaccordancewiththeprovisionsofsection71.

In a case where loss is computed under the head "income from house property", suchlosscanbesetoffagainstincomeunderanyotherheadonlytotheextentitdoesnot exceed rupees twolakh.

Theamountofcurrentyearlosswhichissetoffagainsttheincomecomputedunder otherheadsshouldbeenteredintoincolumns2,3and4,intherelevantrows.

Incolumn(5),pleasementionthenetincomeremainingaftersetoffofcurrentyear losses, under the respective heads of income, in the relevantrows.

In row (ix), please mention the total of current year losses set off, out of the columns (2), (3) and (4).

In row (x), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

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 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.

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from the dropdown list: Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name of business trust /investment fund in column no 3 .
PAN of the business trust/ investment fund	Enter the PAN of the business trust/investment fund in column no 4.
Head of Income & Current year income	Please enter the amount of current year of 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)
Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.
Net Income/ Loss (7-8)	Please enter the aggregate amount of net 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]

TDS on such amount, if any	EntertheTDSdeductedonsuchamountat column no10

Pleaseensurethatincomereflectedinthisscheduleisalsoreflectedincorresponding schedules ofincome

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeabletotaxatspecialratesatcolumn(i)andtaxchargeablethereonatsuchspecial ratesatcolumn(ii).Theamountundervarioustypesofincomeshastobetakenfromthe amountsmentionedintherelevantSchedulesasindicatedagainsteachtypeofincome.

Schedule-115TD- Accreted income under section 115TD

ThisScheduleshouldbefilleduponlybythetrustsorinstitutionsregisteredunder section12AA,whereanyoftheeventsmentionedinclauses(a),(b)or(c)ofsub-section (1) of section 115TD has taken place during the previous year.

In such a case, in addition to the income-tax chargeable in respect of the total incomeofthetrustorinstitution,theaccretedincomethereofcomputedinaccordancewith the provisions of section 115TD is chargeable to tax. Such trust or institution is liable to payadditionalincome-taxatthemaximummarginalrateonsuchaccretedincome.

Specifieddateundersection115TDtobementionedatitemNo.9,incaseassessee   is liable to pay tax on accretedincome.

ThedetailsofpaymentoftaxonaccretedincomeshouldbementionedatitemNos. 13 to 17 of this Schedule.

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

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

In this Schedule, please report the details of income, which is already included in total income, accruing or arising from any source outside India. Please note that such incomeshouldalsobeseparatelyreportedinthehead-wisecomputationoftotalincome. Therelevantheadofincomeunderwhichsuchforeignsourceincomehasbeenreported should also be duly mentioned in the relevant columnhere.

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

TheTaxPayerIdentificationNumber(TIN)oftheassesseeinthecountrywheretax   has been paid is to be filledup.

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

Schedule TR is applicable for the taxpayer who is resident in 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 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 debtinterest

TableA4-Foreigncashvalueinsurancecontractorannuitycontract

Table B - Financial interest in any entity outsideIndia

TableC-DetailsofImmovablePropertyheld(includinganybeneficialinterest) at any time during the relevant accountingperiod

TableD-   Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accountingperiod

Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 toD)

TableF–TrustcreatedoutsideIndiainwhichyouareatrustee,abeneficiaryor settlor

Table G – Any other income derived from any foreign source (which is not reportedintablesA1toFandincomeundertheheadbusinessorprofession)

In case you are a resident in India, the details of all foreign assets or accounts in respectofwhichyouareabeneficialowner,abeneficiaryorthelegalowner,isrequiredto   be mandatorily disclosed in the ScheduleFA.

For this purpose,-

(a) Beneficial owner in respect of an asset means a person who has provided, directlyorindirectly,considerationfortheassetandwheresuchassetisheldfor the immediate or future benefit, direct or indirect, of the person providing the consideration or any otherperson.

(b) Beneficiaryinrespectofanassetmeansapersonwhoderivesanimmediateor future benefit, directly or indirectly, in respect of the asset and where the considerationforsuchassethasbeenprovidedbyanypersonotherthansuch beneficiary.

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

IntableA1,thepeakbalanceintheaccountduringtheaccountingperiod,closing balance as at the end of accounting period and gross interest paid or credited to the accountduringtheaccountingperiodisrequiredtobedisclosedafterconvertingthesame into Indiancurrency.

IntableA2,thepeakbalanceintheaccountduringtheaccountingperiod,closing balance as at the end of accounting period and gross amount paid or credited to the accountduringtheaccountingperiodisrequiredtobedisclosedafterconvertingthesame intoIndiancurrency.Thenatureofgrossamountpaidshouldbespecifiedfromthedrop- down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should bementioned.

In table A3, the initial value of investment, peak value of investment during the accountingperiod,closingvalueofinvestmentasattheendofaccountingperiod,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; or

(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 capitalassetduringtheaccountingperiodisrequiredtobedisclosedafterconvertingthe sameintoIndiancurrency.FurtheramountofincomewhichischargeabletotaxinIndia, out of the foreign source income, should also be specified at column (9). The relevant ScheduleoftheITRwhereincomehasbeenofferedtotaxshouldbementionedatcolumn (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 accountsinwhichyouhaveasigningauthority,duringtheaccountingperiodisrequiredto be disclosed after converting the same into Indian currency. Please note that only those foreignaccountswhichhavenotbeenreportedintableA1totableDaboveshouldbe 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 after converting the same into Indian currency at column (9) and the relevant Schedule ofthe 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 anyincomederivedfromsuchtrustistaxableinyourhandsinIndia,pleasespecifytheamount ofincomewhichischargeabletotaxinIndiaafterconvertingthesameintoIndiancurrency atcolumn(10)andtherelevantScheduleoftheITRatcolumn(11)and(12).

IntableG,thedetailsofanyotherincome,derivedfromanyforeignsource,which isnotincludedinthetablesA1toFaboveisrequiredtobedisclosed.Incaseanyincome out of the income derived from foreign source is taxable in your hands in India, please specifytheamountofincomewhichischargeabletotaxinIndiaafterconvertingthesame intoIndiancurrencyatcolumn(7)andtherelevantScheduleoftheITRatcolumn(8)and (9).

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

(a) from 1stJanuary, 2020 to 31stDecember, 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 taxfilings;

(b) from 1stApril, 2020 to 31stMarch, 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) thatperiodof12months,whichendsonanydaysucceeding1stApril,2020,in respectofforeignassetsoraccountsheldinthosejurisdictionswhereanyother periodof12monthsisadoptedasbasisforthepurposeofclosingofaccounts and taxfilings.

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 foreign currency, 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.

Schedule SH - Shareholding of Unlisted Company

If you are an unlisted company, please furnish the following details in respective columns of this Schedule:

(i) The details of shareholding as on 31stMarch, 2021;

(ii) The details of equity share application money pending allotment as on 31stMarch, 2021; and

(iii) The details of shareholder who did not have a shareholding as on 31stMarch, 2021 but had a shareholding during the financial year 2020-21.

Part B – TI - Computation of total income

In this part, total income for the year is required to be computed separately for various category of persons. If you are a trust or institution registered under section 12A/12AA or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, please fill up the particulars at item No.1 to 7 for computation of total income for the year. If you are a person claiming exemption under any other clause of section 10, please mention the amount eligible for exemption at item No. 8 or 9 or 10, as applicable. If you are a political party claiming exemption under section 13A, please mention the amount eligible for exemption at item No. 12a. If you are an electoral trust claiming exemption under section 13B, please mention the amount eligible for exemption at item No. 12b. At item No.13, please mention the amount under respective heads of income, which is chargeable to tax during the year (i.e. the head wise income which is not eligible for exemption for the year), and compute gross income at item No. 14. Thereafter, losses for the current year as per the Schedule CYLA should be set-off from

to arrive at the figure of gross total income at item No. 16.

Field No.	Field Name	Instruction
Ifyouareatrustorinstitutionregisteredundersection12A/12AAorapprovedunderany ofthesesub-clauses(iv)or(v)or(vi)or(via)ofsection10(23C),pleasefilloutthe particulars at item No. 1 to 7.		
1	**Voluntary Contributions other than Corpus fund** *[(Aiie+Bii)ofScheduleVC]*	In this item, please mention the total amount of voluntary contribution (other than corpus fund) received during the year. This is an auto-populated field figure taken from Schedule VC (Aiie + Bii).
	Voluntary contribution forming part of corpus*[(Ai + Bi) of schedule VC]*	In this item, please mention the total amount of voluntary contribution (forming part of corpus fund) received during the year. This is an auto-populated field, figure taken from Schedule VC (Ai + Bi). Anyamountreceivedascorpusdonationwill be treated as exempt for a trust registered under section 12A/12AA, if in Part A - General, in the table "Details of registration or approval under the Income tax Act", 'section 12A/12AA' is selected under the column "section under which registered or approved". Further,inthecolumnonfilingstatus,please choose "section 11" in the drop-down providedagainstthefield"pleasespecifythe section under which the exemptionis claimed".

3	**Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above** *(10 of Schedule AI)*	Pleaseentertheaggregateofincomederived duringthepreviousyear(excludingvoluntary contributions reported at item No. 1 and 2 above). This is an auto-populated field, figure taken from Schedule AI (item 10).
4	**Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-** Inthisitem,pleasefillupthedetailsofapplicationofincomeforcharitableor religious purposes or for the stated objects of the trust or institution during the previous year.	
4i	**Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year]** *[S. No. F from Schedule ER]*	Inthisitem,pleaseentertheamountwhichis appliedduringthepreviousyearonRevenue account, out of income derived from the propertyorincomeearnedduringtheprevious year. This is an auto-populated field figure taken from S. No. F of Schedule ER.
4ii	**Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation upto 15% etc., i.e. not from income of the prev. year]** *[S. No. B of Schedule EC]*	Inthisitem,pleaseentertheamountwhichis applied during the previous year on Capital account, out of income derived from the propertyorincomeearnedduringtheprevious year. This is an auto-populated field figure taken from S. No. B of Schedule EC.
4iii	**Amount applied during the previous year- Revenue/ CapitalAccount (Repayment of Loan)**	In this item, please enter the amountapplied during the previous year towards repayment of loan, whether as principle amount or interest thereon, on Revenue orCapital account.

4iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1)	In this item, please enter the amount, which is deemed to have been applied during the previous year within the meaning of clause (2) of Explanation to section 11(1).
4iva	If (iv) above applicable, whether option in Form No.9A has been furnished to the Assessing Officer	Please note that it is mandatory to exercise the option under the relevant provisions by furnishing the prescribed form i.e. Form 9A electronically within the due date.
4ivb	If yes, date of furnishing Form No. 9A (DD/MM/YYYY)	Please mention the date of furnishing Form 9A, if any claim of deemed application of income has been made.
4v	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/ institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) *[restricted to the maximum of 15% of (1 + 3) above for 12A/12AA and (1+2+3) above for 10(23C)(iv)/(v)/(vi)/(via)]*	In this item, please enter the amount, which is accumulated or set apart for application to charitable or religious purposes or for stated objects. Please note that the amount so accumulated or set apart should not exceed 15% of the income derived from property (i.e. 15% of amount entered at item No.1 and 3 above in case of assessee registered u/s 12A/12AA and 15% of amount entered at item No.1 and Item No.2 and Item No.3 above for assessee approved u/s 10(23C)(iv)/ (v)/ (vi)/ (via).

4vi	**Amount in addition to amount referred to in (iv) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled** *(fill out Schedule I)*	In this item, please enter the amount accumulated or set apart for application, (in excess of the 15% ceiling mentioned at item No. 4v above), in respect of which all the conditions mentioned in sub-section (2) and sub-section (5) of section 11, or the conditions mentioned in third proviso to section 10(23C), as the case may be, are fulfilled. Please note that it is mandatory to furnish the prescribed form i.e. Form 10 electronically before the due date and return has to be furnished before the due date specified in section 139(1) for making any claim u/s 11(2). Please ensure to fill out details of amounts accumulated or set apart in Schedule I, for claim of exemption under third proviso to section 10(23C) and the details of investments of funds in Schedule J (as applicable).
4vii	**Amount eligible for exemption under section 11(1)(c)**	In this item, please enter the amount eligible for exemption u/s 11(1)(c). Please also mention the details of approval given by the Board i.e. the approval number and the date of approval in the respective columns.
4viia	**Approval number given by the Board**	
4viib	**Date of approval by board**	
4viii	**Total [4i + 4ii + 4iii + 4iv + 4v + 4vi + 4vii]**	In this item, please enter the total amount in respect of which exemption is claimed for the previous year. Total of exemption claimed cannot exceed total of amounts of income mentioned in VC noncorpus, VC corpus and aggregate income of the previous year.
5	**Additions** In this item, please enter the amounts, which are required to be added back on account of non-compliance of various provisions of the Act. Exemptions cannot be claimed against these additions.	
5i	**Income chargeable under section 11(1B)**	In this item, please enter the amount of income, which is chargeable under section 11(1B).

5ii	Income chargeable under section 11(3)	In this item, please enter the amount of income, which is chargeable under section 11(3). Please note that the amount should include the total amount reported at column 8 ofSchedule I.
5iii	**Incomeinrespectofwhich exemption undersection 11 is not available**	In this item, please enter the amount of any incomesinrespectofwhichexemptionunder section 11 is notavailable.
5iiia	**Being anonymous donation** *(Diii of Schedule VC)*	In item No. 5iiia, please enter the amount of anonymous donation chargeable under section 115BBC, which is reported in Schedule VC (item No. Diii) if the exemption is claimed on the same.
5iiib	**Disallowable u/s 13(1)(c) or 13(1)(d)** *(including PartE of ScheduleJ)*	In item No. 5iiib, please enter the amounts whicharedisallowableunderclause(c)or(d) of section13(1). Please note that the amount entered here should include the total amount reported in part E of Schedule J.
5iv	**Income chargeable under section 12(2)**	In this item, please enter the amount of income, which is chargeable under section 12(2).
5v	**Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)**	Inthisitem,pleaseentertheamountwhichis disallowable under section 11(1) read with section 40(a)(ia) or under section10(23C) read with section 40(a)(ia).
5vi	**Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)**	Inthisitem,pleaseentertheamountwhichis disallowable under section 11(1) read with section40A(3)/(3A)orundersection10(23C) read with section 40A(3)/(3A).
5vii	**Total [5i + 5ii + 5iiia + 5iiib + 5iv + 5v + 5vi]**	In this item, please enter the total amount of additions (total of amounts at item No. 5i, 5ii, 5iiia, 5iiib, 5iv, 5v, 5vi).
6	**Income chargeable u/s 11(4)***[asperitemNo.E36of ScheduleBP]*	This item may be filled by assessing officer during assessment.
7	**Total (1+2+3-4viii+5vii+6)**	In this item, please enter the total incomefor the previous year (item No.1 and 2 and 3) after reducing claim of exemption therefrom (item No. 4viii) and adding back therequired

		amounts (item No. 5vii and 6).

If you are claiming exemption under any clause of section 10, please fill up the amount eligible for exemption at item No. 8 or 9 or 10 as applicable. The claim of exemption under section 10 or 13B should be entered directly in the relevant column of Schedule Part B-TI (computation of income). The income and expenditurestatementshouldbefurnishedintheapplicableSchedulei.e.Schedule1E- 1 or IE-2 or IE-3 or IE-4 or ET. Such entities are not required to fill up the head wise detailsinScheduleBP,ScheduleHP,ScheduleCG,ScheduleOSandScheduleSI etc.

8	**Amount eligible for exemption undersections 10(21), 10(22B), 10(23A), 10*(23AAA),*10(23B), 10(23EC),10(23ED), 10(23EE), 10(29A)**	In this item, the amount of exemption for clauses (21) or (22B) or (23A) or *(23AAA) or *(23B)or(23EC)or(23ED)or(23EE)or(29A) of section 10 to be entered against thesame clauseofsection10asisenteredinschedule Part A-General- personal information- "Section under which exemption is claimed". EnsurethatscheduleIE1orIE2isfilledas applicable.
9	**Amount eligible for exemptionundersection 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)**	Inthisitem,theamountofexemptionforsub-clauses (iiiab) or (iiiac) or (iiiad) or (iiiae) of Section10(23C)orclause(23D)or(23DA)or (23FB)or(24)or(46)or(47)ofSection10to beenteredagainstthesameclauseofsection 10 as is entered in schedule PartA-General-personal information-"Section under which exemption is claimed". Ensure thatschedule IE1orIE2orIE3orIE4isfilledasapplicable.
10	**Amount eligible for exemptionunder anyother clause of section 10** *(otherthanthoseat8and9)*	In this item, the amount of exemption forany other clause of section 10 to be entered against the same clause of section 10 as is enteredinschedulePartA-General-personal information-"Section under whichexemption isclaimed".EnsurethatscheduleIE1isfilled.
11	**Income chargeable under section 11(3) read with section 10(21)**	In this item, please enter the amount of income which is chargeable under section 11(3)readwithsection10(21).Noexemption is allowable against such income.

12a	Income claimed/ exempt under section 13A in case of a Political Party	In this item, please enter the amount which is eligible for exemption, in case you are claiming exemption under section 13A in case of a Political Party. Ensure that schedule LA is filled.
12b	Income claimed/ exempt under section 13B in case	In this item, please enter the amount which is eligible for exemption, in case you are
	of an Electoral Trust *(item No. 6vii of Schedule ET)*	claiming exemption under section 13B in case of an Electoral Trust. Ensure that schedule ET is filled.
13	Income not forming part of item No. 7 to 12 above:- In this item, please furnish the headwise break-up of income which is not eligible for exemption for the previous year.	
13i	Income from house property*[4 of Schedule HP]* *(enter nil if loss)*	Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
13ii	Profits and gains from business or profession*[as per item No. D34 of Schedule BP]*	Please enter net profits and gains from business or profession chargeable to tax for the year. This figure has to be taken as computed at item No. D34 of Schedule BP. In case a loss is computed from business or profession in Schedule BP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
13iii	**Income under the head Capital Gains**	
13iiia	Short term *(A5 of schedule CG)*	In this item, please enter the total amount of short-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. A5).
13iiib	Long term *(B4 of schedule CG) (enter nil if loss)*	In this item, please enter the total amount of long-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. B4).
13iiic	Total capital gains (13iiia +13iiib) *(enter nil if loss)*	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year. In case the computed figure is a loss,

		please enter nil in this column.
13iv	**Income from other sources** *[as per item No. 9 of Schedule OS]*	Please enter net income under the head 'income from other sources' which is chargeable to tax for the year, as computed in Schedule OS (item No.9).
		In case a loss figure is computed under the head 'income from other sources' please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
13v	**Total (13i + 13ii + 13iiic + 13iv)**	Please enter the aggregate of incomes computed under various heads in this column which is chargeable to tax for the year.
14	**Gross income [7+11+13v-12a]**	In this item, please enter gross income as indicated. Do not reduce the exemption amount mentioned in S.No.8,9,10 and 12b from Gross income.
15	**Losses of current year to be set off against 13v** *(total of 2ix, 3ix and 4ix of Schedule CYLA)*	In this item, please enter the aggregate of losses computed under the heads of house property, business 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. This figure should be computed as aggregate of total of current year losses set-off with income as per items 2ix, 3ix and 4ix of Schedule CYLA.
16	**Gross Total income (14-15)**	In this item, please enter remaining current year income after allowing for set-off of current year losses. This is an auto-populated figure taken as balance of gross income [item 14] as reduced by current year losses allowed to be set-off against such income [item 15].

17	Income chargeable to tax at special rate under section 111A, 112 etc. included in 16	In this item, please report aggregate of incomes under various heads which are chargeable to tax at special rates and areincludedintheGrossTotalIncomecomputed at item16. Thisfigureshouldbetakenfromcolumn(i)of ScheduleSI.
18	Total income (16)	In this item, please enter the amount of total income chargeable to tax for the previous year.
19	Income which is included in18andchargeabletotax atspecialrates*[totalofcol. (i) of Schedule SI]*	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and areincluded in the Total Income. Thisfigureshouldbetakenfromcolumn(i)of ScheduleSI.
20	Netagriculturalincomefor ratepurpose	Please report in this column net agricultural incomewhichisrequiredtobeaggregatedto the total income for the previous year for the purpose of determining the applicable rateof tax.
21	Aggregate Income (18-19+20) *[applicable if(18-19) exceeds maximum amount not chargeable totax]*	Pleasecomputeaggregateincomeinthisitem as Total Income *[item 18]* reduced by the income chargeable at special rates *[item 19]* and increased by the amount of net agricultural income *[item 20]* forrate purposes.
22	Anonymousdonations, includedin21,tobetaxed under section 115BBC @ 30% *(Diii of ScheduleVC)*	In this item, please enter the amount of anonymous donations which are taxable undersection115BBCattheflatrateof30%, whichisreportedinScheduleVC(itemNo. Diii).
23	Income chargeable at maximum marginalrates	Inthisitem,pleaseentertheamount,whichis chargeable at maximum marginalrates.

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

Taxliabilityonaggregatedtotalincomeshouldbecomputedatnormalapplicablerates, at special rates or maximum marginal rates, as applicable. The gross tax liability is computed after adding surcharge and health and education cess thereon. Tax reliefs undersections90/90A/91,asadmissible,areallowedtoarriveatthenettaxliabilityfor theyear.Interestandfeespayableforvariousdefaultsincomplianceareaddedthereto tocomputetheaggregatetaxliability.Thenetamountpayableorrefundableiscomputed afterclaimingcreditofprepaidtaxes(advancetax,TDS,TCSandself-assessmenttax).

Field No.	Field Name	Instruction
1	**Tax payable on total income**	Please compute tax payable on total income as per normal provisions in this column. In column 1(a), compute tax at normal applicable rates on the aggregated total income as reduced by anonymous donation andincomechargeableatmaximummarginal rates. Incolumn1(b),pleaseentertheamountoftax chargeable at special rates as per Schedule SI. Incolumn1(c),pleaseentertheamountoftax charged at the rate of 30% on anonymous donation under section115BBC. Incolumn1(d),pleaseentertheamountoftax chargedatmaximummarginalrateinrespect of item No. 23 of PartB-TI. In column 1(e), please enter the amount of rebateadmissibleonnetagriculturalincome.
2	**Surcharge**	In this item, please computesurcharge leviable on tax liability in items 2(i) and 2(ii) respectively.
3	**Health and Education cess@ 4% on (1f+ 2iii)**	In this item, please compute health and education cess @4% of the tax after rebate.

4	**Gross tax liability (1f+2iii + 3)**	In this item, please compute the gross tax liability after adding surcharge and health and education cess.
5	**Tax relief**	In column 5(a), 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. In column 5(b), 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. In column 5(c), please compute the aggregate of claims of tax relief in the above columns.
6	**Net tax liability (4 - 5c)**	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
7	**Interest and Fee payable**	In column 7(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A. In column 7(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B. In column 7(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. In column 7(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F. The fee payable is Rs. 5,000/ Rs.10,000 as the case may be, if the return is filed after the due date. 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/-. In column 7(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.

8	Aggregate liability (6+7e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
9	Taxes Paid	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.
10	Amount payable	In case the aggregate amount payable *[item 8]* is higher than the taxes paid for the year *[item 9e]*, please compute the net amount payable after claiming credit of taxes paid.
11	Refund	In case the taxes paid for the year *[item 9e]* is higher than the aggregate amount payable *[item 8]*, please compute the net amount refundable.
12	Net tax payable on 115TD income including interest u/s 115TE (S. No. 12 of Schedule 115TD)	In this item, please enter the Net tax payable on 115TD income including interest u/s 115TE. This is an auto-populated field figure taken from S. No. 12 of Schedule 115TD.
13	Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) Select Yes or No	Please provide the details of all the savings/current 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 used for digital payments/receipts. 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. 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'
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or SWIFT code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
	Country of Location	In case of non-resident, please provide country of location of bank

	IBAN	In case of non-resident, please provide IBAN
14	**Do you at any time during the previous year,-** **(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or** **(ii) have signing authority in any account located outside India; or** **(iii) have income from any source outside India?**	In case you are a resident in India, and you arealegalorbeneficialownerorabeneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account,oryouhaveincomefromanyforeign sourceandifyouhaveheldtheforeignassets etc.atanytimeduringthe"previousyear"(in India)asalsoatanytimeduringthe"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. Else tick 'No'.

Item No.15 - 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**	Pleaseenterdateonwhichtaxwasdepositedin DD/MM/YYYYformat.
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 on income

Pleaseentertherelevantdetailsoftaxesdeductedatsourceonincomeotherthansalary asappearinginForm16AorForm16BorForm16Cissuedbythetaxdeductor		
Column No.	**Field Name**	**Instruction**
2	**TDS credit relating to self /otherperson** *[Other personas 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.
3	**PAN/ Aadhaar No. of other person** *(If TDS credit related to other person)*	In case TDS credit relates to other person [*as specified in column (2)*], please enter PAN/Aadhaar No. of the otherperson.

4	TAN of theDeductor/ PAN/ Aadhaar No.of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant orbuyerofimmovableproperty,pleaseprovide thePAN/AadhaarNo.ofthetenantorthebuyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forwardfor 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:DetailsofunclaimedTDSbroughtforward (col5&6),TDSdeductedinownhands(col.7), TDSdeductedinthehandsofanyotherperson asperrule37BA(2)(ifapplicable)(col8)should be reported in different rows.
7 & 8	TDS of the current financial year (TDS deducted during the FY 2020-21)	Pleaseentertheamountoftotaltaxdeductedat sourceforthecurrentfinancialyeari.e.FY2020-21. Pleaseprovidebreak-upofTDSdeductedinthis year in own hands and in hands of anyother person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year *(only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)*	Please enter the amount of TDS deducted for whichcreditisbeingclaimedinthisyear.Please ensure that the corresponding receipt has also beenofferedinthisyearintherelevanthead. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of any other person as per rule 37BA(2).
11 & 12	Corresponding receipt /Withdrawal offered	Pleaseenterthedetailsofcorrespondingreceipt offered, in respect of which TDS credit is being claimed, in thisyear. Please enter the gross amount of income and headofincomeunderwhichincomeisofferedin column 11 and column 12respectively. Where TDS is deducted by the payer incurrent year, but corresponding income is to beoffered in future years, then no TDS credit should be claimedunderthecolumn"inownhands"forthe current year.
13	TDS credit being carried forward	PleaseentertheamountofremainingTDScredit which is being carried forward to subsequent years.

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

Column No.	Field Name	Instruction
Pleaseentertherelevantdetailsoftaxescollectedatsourceduringtheyearasappearing in Form 27D issued by thecollector.		
2	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4 & 5	Unclaimed TCS brought forward(b/f)	PleaseenterdetailsofTCSbroughtforwardfor which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note:DetailsofunclaimedTCSbroughtforward (col4&5)andTCSofthecurrentfinancialyear (col. 6) should be reported in different rows.
6	TCS of the current financial year	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2020-21.
7	Amount out of (5) or (6) being claimed this year *(onlyif corresponding income is being offered for tax this year)*	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income hasalsobeenofferedinthisyearintherelevant head of income.
8	Amount out of (5) or (6) being carried forward	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

Verification:

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

In the case of a company, the return of income can be verified by the Managing Director.IncasetheManagingDirectorisnotabletoverifythereturnforanyunavoidable reason,orthereisnoManagingDirector,thereturncanbeverifiedbyanyotherDirector of the company.
Inthecaseofalocalauthority,thereturnofincomecanbeverifiedbythePrincipal Officer.

In the case of a political party, the return of income can be verified by the Chief Executive Officer of such party, whether known as Secretary or any other designation.

In the case of any other association, the return of income can be verified by any member of the association or the Principal Officer thereof.

Inthecaseofanyotherperson,thereturnofincomecanbeverifiedbythatperson or by some person competent to act on hisbehalf.

Beforesigningtheverification,pleaseensurethattheinformationgiveninthereturn andtheschedulesandtheamountoftotalincome,deductions,claimsandotherparticulars shown are true and correct and are in accordance with the provisions of the Income-tax   Act,1961andtheIncomeTaxRules,1962.Pleasenotethatmakingafalsestatementin thereturnorintheaccompanyingschedulesisliableforprosecutionundersection277of   the Income-tax Act,1961.

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BUSINESS CODES FOR ITR FORMS FOR A.Y 2020-21

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalinationservices	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activityn.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gatheringofmarinematerialssuchasnatural pearls, sponges, coraletc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extractionofcrudepetroleumandnaturalgas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010

	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
██	██	██
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible Nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufactureofothernon-alcoholicbeverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufactureofcarpet,rugs,blankets,shawls etc. (other than byhand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031

	Manufacture of wood and wood products, cork, straw and plaiting material	04032
	Manufacture of paper and paper products	04033
	Publishing, printing and reproduction of recordedmedia	04034
	Manufacture of coke oven products	04035
	Manufacture of refined petroleum products	04036
	Processing of nuclear fuel	04037
	Manufacture of fertilizers and nitrogen compounds	04038
	Manufacture of plastics in primary forms and of synthetic rubber	04039
	Manufacture of paints, varnishes and similar coatings	04040
	Manufacture of pharmaceuticals,medicinal chemicals and botanical products	04041
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047
	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and non-ferrous metals	04057
	Manufacture of non-metallic mineral products	04058
	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062
	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufactureofliftingandhandlingequipment	04065
	Manufacture of other general purposemachinery	04066
	Manufacture of agricultural and forestry machinery	04067

	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food andbeverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computingmachinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment andapparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles &engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRITY, GAS AND WATER	Production,collectionanddistributionof electricity	05001
	Manufacture and distribution of gas	05002
	Collection,purificationanddistributionof water	05003

	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts-civil contractors	06002
	Building installation	06003
	Building completion	06004
	Constructionandmaintenanceofroads,rails, bridges,tunnels,ports,harbour,runwaysetc.	06005
	Constructionandmaintenanceofpower plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmissionandtelecommunicationlines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase,saleandlettingofleasedbuildings (residential andnon-residential)	07001
	Operatingofrealestateofself-owned buildings (residential and non-residential)	07002
	Developingandsub-dividingrealestateinto lots	07003
	Realestateactivitiesonafeeorcontract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Rentingofagriculturalmachineryand equipment	08004
	Rentingofconstructionandcivilengineering machinery	08005
	Renting of office machinery and equipment	08006
	Rentingofothermachineryandequipment n.e.c.	08007
	Rentingofpersonalandhouseholdgoods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Saleofmotorpartsandaccessories-wholesale andretail	09003
	Retail sale of automotive fuel	09004

	General commission agents, commodity brokers andauctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesaleofothermachinery,equipment andsupplies	09019
	Wholesaleofwaste,scrap&materialsforre-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retailsaleofothergoodsinspecialized stores	09022
	Retail sale in non-specialized stores	09023
	Retailsaleoftextiles,apparel,footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitoriesandhostelsateducational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006

	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transportviapipelines(transportofgases, liquids, slurry and othercommodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	OtherPost&Telecommunicationservices n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercialbanks,savingbanksand discounthouses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stockbrokers,sub-brokersandrelated activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Databaseactivitiesanddistributionof electroniccontent	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenanceandrepairofoffice,accounting and computingmachinery	14008

	Computer training and educational institutes	14009
	Other computer related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	OtherResearch&Developmentactivities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting,book-keepingandauditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Businessandmanagementconsultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaningandindustrialcleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technicalandvocationalsecondary/senior secondaryeducation	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	Generalhospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007

	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses,physiotherapistsorotherpara-medicalpractitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Socialworkactivitieswithaccommodation (orphanages and old agehomes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisationsn.e.c. (rotaryclubs,bookclubsandphilatelicclubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021

	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_01
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Privatehouseholdsasemployersofdomesticstaff	21007
	Event Management	21008_01
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONSAND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified

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Annexure 1

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

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 Upload level Rules for ITR 7 are as below:

S.No	Description of Rules	Mapping
1	The name as entered by you in the return does not match with the name as per the PAN date base.	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base.
2	Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits	If Assessee enters country code as "91" at the field provided "Country code" 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.
3	If assessee selects status as AOP in schedule "Personal information" then sub status field should be 'Society Registered under Societies Registration Act-1860 or any law corresponding to that Act' or' Any other AOP/BOI' or 'Public Charitable Trust'	If assessee selects "Status" as AOP and the "sub status" is selected as other than Society Registered under Societies Registration Act-1860 or any law corresponding to that Act or Any other AOP/BOI or Public Charitable Trust OR No "Sub status" code is selected.
4	The date of registration in schedule "Personal information" "Details of registration or approval under the Income-tax Act" should be before the date of filing the return.	The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" in Part A - General (1) is after the date of filing the return.
5	The date of registration in schedule "Personal information" "Details of registration or approval under the Income-tax Act" cannot be earlier than the date of formation/incorporation.	The date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" is before the date of formation/ incorporation

6	In Schedule Part A General -"Details of registration or approval under Income Tax Act" is selected as 12A/12AA, but "section under which the exemption is claimed" is selected other than Section 11 or Section 10(23C)(iiiab) or Section 10(23C)(iiiac) or Section 10(23C)(iiiad) or Section 10(23C)(iiiae)	12A/12AA is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 11 or Section 10(23C)(iiiab) or Section 10(23C)(iiiac) or Section 10(23C)(iiiad) or Section 10(23C)(iiiae)
7	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 11 and 12A/12AA registration details are not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 11 AND 12A/12AA is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
8	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(iv), but in filing status 'Section 10(23C)(iv)' is not selected under "section under which the exemption is claimed "	10(23C)(iv) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(iv).
9	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(iv), but the approval details u/s 10(23C)(iv) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(iv) AND 10(23C)(iv) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
10	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(v), but in filing status 'Section 10(23C)(v)' is not selected under "section under which the exemption is claimed "	10(23C)(v) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(v).

11	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(v), but the approval details u/s 10(23C)(v) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(v) AND 10(23C)(v) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
12	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(vi), but in filing status 'Section 10(23C)(vi)' is not selected under "section under which the exemption is claimed "	10(23C)(vi) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(vi).
13	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(vi), but the approval details u/s 10(23C)(vi) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(vi) AND 10(23C)(vi) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
14	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(via), but in filing status 'Section 10(23C)(via)' is not selected under "section under which the exemption is claimed "	10(23C)(via) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(via).
15	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(via), but the approval details u/s 10(23C)(via) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(via) AND 10(23C)(via) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"

16	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23AAA), but in filing status 'Section 10(23AAA)' is not selected under "section under which the exemption is claimed "	10(23AAA) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23AAA).
17	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23AAA), but the approval details u/s 10(23AAA) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23AAA) AND 10(23AAA) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
18	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 13B, but in filing status 'Section 13B' is not selected under "section under which the exemption is claimed "	13B is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 13B.
19	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 13B, but the approval details u/s 13B is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 13B AND 13B is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
20	In Schedule Part A General under filing status - "*section under which the exemption is claimed* " is selected as 'Section 10(21)' or 'Section 10(21) read with section 35(1)', but the approval details u/s 35 is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as 'Section 10(21) read with section 35(1)' or 'Section 10(21)' AND 35 is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"

21	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which *registered or approved*" is selected as Section 35, but in filing status 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under "section under which the exemption is claimed "	Section 35 is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than 'Section 10(21) read with section 35(1)' or 'Section 10(21)'.
22	The date of registration in schedule "Personal information"- "Details of registration or approval under any law other than Income-tax Act" should be before the date of filing the return.	The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" in Part A - General (1) is after the date of filing the return.
23	In schedule "Personal information"- "Details of registration or approval under any law other than Income-tax Act" in column 'date of registration or approval' cannot be earlier than the date of formation/incorporation.	The date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" is before the date of formation/incorporation
24	In Schedule Part A General - Filing Status "Return furnished under section" is selected as 139(4A), and the "section under which the exemption is claimed " is other than 'Section 11'.	Return furnished under section is 139(4A) AND In filing status - "section under which the exemption is claimed " is OTHER THAN 'Section 11'
25	In Schedule Part A General - Filing Status "Return furnished under section" is selected as '139(4B)', but the "section under which the exemption is claimed " is neither Section 13A or 13B.	Return furnished under section is 139(4B) AND In filing status - "section under which the exemption is claimed " is OTHER THAN Section 13A or 13B
26	In Schedule Part A General - Filing Status "Return furnished under section" is selected as 139(4C), but the "section under which the exemption is claimed " is not any one of the Sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).	Return furnished under section is 139(4C) AND In filing status - "section under which the exemption is claimed " is selected OTHER THAN Section 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).

27	In Schedule Part A General - Filing Status "Return furnished under section" is selected as '139(4D)', and "section under which the exemption is claimed " is other than 'Section 10(21) read with section 35(1)'.	Return furnished under section is 139(4D) AND In filing status - "section under which the exemption is claimed " is selected OTHER THAN Section 10(21) read with section 35(1)
28	In Schedule Part A General - Filing Status - "Return furnished under section" is selected as 'Others' but the "section under which the exemption is claimed " is not any one of the Sections 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(23C)(iiiaaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44).	Return furnished under section is selected 'Others' AND In filing status - "section under which the exemption is claimed " is OTHER THAN Section 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(23C)(iiiaaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44)
29	Assessee is GPU (General public utility) as referred u/s 2(15) and "Percentage of receipt from such activity vis-à-vis total receipts" is not furnished in Schedule Part A General-"Other Details"	[In Schedule Part A General 2 -Sl. No.A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2 -Sl. No.A(i)(a)(ii)" If yes, then percentage of receipt from such activity vis-à-vis total receipts" = ZERO/NULL/NIL] OR [In Schedule Part A General 2 -Sl. No.A(i)(b)(i) "whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND [In Schedule Part A General 2 -Sl. No.A(i)(b)(ii)" If yes, then percentage of receipt from such activity vis-à-vis total receipts" = ZERO/NULL/NIL]

30	Assessee is GPU (General public utility) as referred u/s 2(15) and "Amount of annual aggregate receipts from such activities" is not furnished in Schedule Part A General- "Other Details"	[In Schedule Part A General 2 -Sl. No.A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" OR [In Schedule Part A General 2 -Sl. No.A(i)(b)(i)" whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2- Sl.No.A(ii) "Amount of aggregate annual receipts from such activities" = Zero/Blank. (Note: The total of the amount fields in all the rows shall be considered)]
31	Assessee registered u/s 12A/12AA or approved u/s 10(23C)(iv) or 10(23C)(v) having Activity run for general public utility (GPU) as referred u/s 2(15) but the summation of percentage of receipt from such activity exceeds 20%.	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA or 10(23C)(iv) or 10(23C)(v) AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND [In Schedule Part A General 2 -Sl. No.A(i)(a)(i) "whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes". OR In Schedule Part A General 2 -Sl. No.A(i)(b)(i) whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes"] AND In Schedule Part A General 2, the total of [Sl. No.A(i)(a)(ii)] PLUS [Sl. No.A(i)(b)(ii)] is more than 20".

32	The details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided in Schedule Part A General-"Other details".	**In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND** **In Schedule Part B-TI - Sr. 4viii is greater than zero AND** **In Schedule Part A General 2, Sl. No.Ci is selected as Yes AND** **Sl. No. Ciia, Slno. Ciib, Slno. Ciic is BLANK/NULL**
33	The date of change of objectives entered in Sr.no. Ciia of Schedule Part A General - "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution	**In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND** **In Schedule Part B-TI - Sr. 4viii is greater than zero AND** **In Schedule Part A General 2, Sl. No.Ci is selected as Yes AND** **[The date entered is less than '01-04-2020' OR greater than '31-03-2021' OR** **The date entered is less than the Date of formation/ incorporation]**
34	The date of fresh registration entered in Sr.no. C(iid) of Schedule Part A General-" Other Details" is before the date of change of objects/activities as entered in Sr.no. C(iia) or the date mentioned is after the date of filing the return.	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, Sl. No.Ciic is selected as Yes AND [The date entered is less than 'the Date of Change as entered in Sr.no. Ciia of 'other details' OR greater than the date of filing the return.

35	Assessee is claiming exemption u/s 11 eventhough there is a change in the objects/activities during the Year", and the trust/institution has not applied for fresh registration and/or the fresh registration applied is not granted.	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, Sl. No.Ci is selected as Yes AND [Sr.no. Ciib - Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A is selected as 'No' OR Sr.no. Ciic - Whether fresh registration has been granted under section 12AA is selected as 'No']
36	Assessee claiming exemption u/s 11 in Sr.no. 4viii, but has not E-filed the Audit Report in Form 10B	If in schedule B-TI "sl. No 4(viii) > 0 and form 10B is not filed atleast one month prior to the due date AND In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA (If 12A/12AA is indicated as the Registration section based on which exemption will be claimed)
37	Assessee claiming exemption u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) in Sr.no. 4viii, but has not E-filed the Audit Report in Form 10BB	If in schedule B-TI "sl. No 4(viii) > 0 and form 10BB not filed atleast one month prior to the due date AND In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) (If any of the section 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is indicated as the Registration section based on which exemption will be claimed)
38	Details of Audit report u/s 92E is furnished in Schedule Audit Information but Form 3CEB is not filed	If in Schedule Audit information at field H dropdown is selected as section 92E and form 3CEB is not filed.

39	In Schedule Audit information, the date of audit cannot be prior to the 01-04-2021 in Sr.no. H and Sr.no. I	**In Sr.no. H and I, if** **Date of audit OR Date of audit report OR** **Date of furnishing the audit report is before 01-04-2021** **~~AND~~ OR** **Date of furnishing the audit report is greater than system date**
40	In "Schedule I", at column 'Balance amount available for application', value at total field should be equal to the sum of values at fields 2-(4-6)	Sum of values at fields 2-(4-6) is not equal to ''Balance amount available for application'' of schedule I
41	In "Schedule I", at column 'Amount deemed to be income within meaning of sub-section (3) of section 11', value at total field should be equal to the sum of values at fields 7.	Values at fields sl.no.7 is not equal to amount mentioned in the total field 'Amount deemed to be income within meaning of sub-section (3) of section 11' in schedule I (For 2014-15 to 2019-20). For AY 2020-21, value at field 'Amount deemed to be income within meaning of sub-section (3) of section 11' is not equal to the sum of 2-5.
42	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)' , value at "Total" field for column "Amount of Investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to value mentioned in "Total" field for column "Amount of Investment" in table B 'Details of investment/deposits made under section 11(5)' of schedule J
43	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)' , value at "Total" field for column "Maturity amount" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Maturity amount"in table B'' Details of investment/deposits made under section 11(5)' of schedule J
44	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in"Total" field for column "Nominal value of the investment" in table C of Schedule J
45	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Income from the investment" in table C of Schedule J
46	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table D of Schedule J

47	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution/donation" in table E of Schedule J
48	In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution applied towards objective" in table E of Schedule J
49	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" in table E of Schedule J
50	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Balance to be treated as income under section 11(3)" in table E of Schedule J
51	Sch LA to be filled if "section under which exemption is claimed" is mentioned as 13A in Part A General.	In filing Status, section under which exemption claimed is selected as Section 13A AND Sr.no. 1,2a,3*,4,5 is NULL or BLANK or ZERO * - For sr.no. 3 - The question "Whether the accounts have been audited" should not be Null or blank.
52	Sch LA to be filled only by Political party claiming exemption u/s 13A	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13A AND Any one of the field Sr.no. 1,2a,3,4,5,6 is filled
53	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents.	In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA, Sr. no. 1 is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero

54	Exemption u/s 13A is not allowed, if political party does not maintain record of Voluntary contribution other than electoral bond in excess of Rs. 20000	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 2a is selected as Yes And In Sr.no. 2b is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero
55	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant.	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 3 is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero
56	Exemption u/s 13A is not allowed, if political party has received any donation exceeding Rs 2000 otherwise than by an account payee cheque /bank draft/ electronic clearing system/electoral bond	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 4 is selected as Yes AND In schedulePart B-TI, Sr.no. 12a is greater than zero
57	Exemption u/s 13A is not allowed, if political party has not submitted the report under sub-section (3) of section 29C of the Representation of the People Act, 1951	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 5 is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero

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58	In Schedule LA, the date of furnishing the audit report and date of audit report in Sr.no. 3a and Sr.no. 3g cannot be before the end of the previous year	In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA - Sr.no. 3a and 3g , the Date of furnishing the audit report OR Date of audit report is before 01-04-2021 ~~AND~~ OR the Date of furnishing the audit report OR Date of audit report is after system date. AND In schedulePart B-TI, Sr.no. 12a is greater than zero
59	Assessee is claiming exemption u/s 13A, but the return is filed after due date	In filing Status, section under which exemption claimed is selected as Section 13A AND In schedulePart B-TI, Sr.no. 12a is greater than zero AND Return filed after due date.
60	Sch ET to be filled if "section under which exemption is claimed" is mentioned as 13B in Part A General.	In filing Status, section under which exemption claimed is selected as Section 13B AND Sr.no. 1,2,3,4,5,6ii is NULL or Blank or ZERO
61	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13B AND Any one of the field Sr.no. 1,2,3,4,5,6ii is filled
62	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 1 is selected as No AND Sr.no. 12b of Schedule B-TI >0

63	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of each voluntary contribution received.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 2 is selected as No AND Sr.no. 12b of Schedule B-TI >0
64	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 3 is selected as No AND Sr.no. 12b of Schedule B-TI >0
65	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 4 is selected as No AND Sr.no. 12b of Schedule B-TI >0
66	Exemption u/s 13B is not allowed, if electoral trust has not furnished a copy of list of contributors and list of political parties to whom sums were distributed to the Commissioner of Income-tax or Director of Income-tax.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 5 is selected as No AND Sr.no. 12b of Schedule B-TI >0
67	In Schedule ET, the date of audit cannot be prior to the 01-04-2021 in Sr.no. 4b	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 4b, the date of audit report ~~in Form No.10BC~~ is before 01-04-2021 ~~AND~~ OR the date of audit report ~~in Form No.10BC~~ is after the system date. AND Sr.no. 12b of Schedule B-TI >0

68	In Part A General -Filling status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC	In filing status under "section under which the exemption is claimed is selected as Section 13B AND Sr.no. 6ii of Schedule ET is NOT EQUAL TO Sr. no. C of Sch VC
69	In schedule ET, the Total mentioned in Sr.no. 6iii is not consistent with the sum of Sr.no. 6i+6ii.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6iii is not equal to sum of Sr.no. 6i+6ii
70	Exemption u/s 13B is allowed if electoral trust has distributed atleast 95% of its total contributions received in the year along with the surplus brought forward from the earlier year to eligible political parties.	Sr.no. 12b of Schedule B-TI >0 AND In Schedule ET, Sr.no. 6iv < 95% of Sr.no. 6iii
71	Amount spent on administrative and management functions of the Trust cannot exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subequest years	For the first year of incorporation [i.e Date of incorporation is between '1-April 2020' and '31st March 2021'] In schedule ET, Sr.no. 6v is greater than (5% of 6ii) OR Rs. 5Lakh) For any other prior years (i.e Date of incorporation < '1-April 2020') In Schedule ET, Sr. no. 6v is greater than (5% of 6ii) OR Rs 3 Lakh)
72	In schedule ET, the Total mentioned in Sr.no. 6vi is not consistent with the sum of Sr.no. 6iv+6v.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6vi is not equal to sum of Sr.no. 6iv+6v
73	In Schedule Part ET, "Total amount eligible for exemption under section 13B" cannot exceed Sr.no. 6ii of Schedule ET.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6vii is greater than Sr.no. 6ii
74	In schedule ET, the Total mentioned in Sr.no. 6viii is not consistent with the difference of Sr.no. 6iii - 6vi.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6viii is not equal to difference of Sr.no. 6iii - 6vi

75	In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(iia to iid)	Sum of values at A(iia to iid)) is not equal to amount mentioned in the field 'Total : A(iie) of schedule VC
76	In "Schedule VC", value at field 'Voluntary contribution local : A(iii)' should be equal to the sum of values at Ai + Aiie.	Sum of values at Ai + Aiie is not equal to amount mentioned in the field "'Voluntary contribution local : A(iii)'' of schedule VC
77	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.	Sum of values at Bi + Bii is not equal to amount mentioned in the field "Foreign contribution" B(iii) of schedule VC
78	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.	Sum of values at Aiii + Biii is not equal to amount mentioned in the field "Total Contributions" C of schedule VC
79	In "Schedule VC", value at field "Di" - "Aggregate of such anonymous donations received" is greater than value at field "C" -"Total Contributions".	Sr.no. Di of Schedule VC > Sr.no. C of Schedule VC
80	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the sum of values at Di - Dii.	Difference of values at Di - Dii is not equal to amount mentioned in the field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" of schedule VC
81	In "Schedule AI", value at field "Total (9a+9b+9c+9d)" of point '9' should be equal to the sum of values at (9a+9b+9c+9d)	Sum of values at (9a+9b+9c+9d) is not equal to amount mentioned in the field "Total (9a+9b+9c+9d)" of point '9' of schedule AI
82	In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9)	Sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9) is not equal to amount mentioned in the field "Total" of point '10' of schedule AI
83	In "Schedule ER", value at field "Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' should be equal to the sum of values at (15a + 15b + 15c + 15d)	Sum of values at (15a + 15b + 15c + 15d) is not equal to amount mentioned in the field Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' of schedule ER
84	In "Schedule ER", value at field "Total (sum of A1 to A15)" of point 16 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15)	Sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15) is not equal to amount mentioned in the field "Total (sum of A1 to A15)" of point 16 in schedule ER
85	In "Schedule ER", value at field "Total (B1 to B9)" of point B10 should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9)	Sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9) is not equal to the field "Total (B1 to B9)" of point B10 in schedule ER
86	In "Schedule ER", value at field "Disallowable expenditure (C1+C2+C3+C4)" of point C should be equal to the sum of values of	Sum of values of (C1+C2+C3+C4) is not equal to amount mentioned in the field point C Disallowable expenditure (C1+C2+C3+C4)" of schedule ER

	(C1+C2+C3+C4)	
87	In "Schedule ER", value at field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D should be equal to the sum of values of (A16+B10+C)	Sum of values of (A16+B10+C) is not equal to amount mentioned in the field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D in schedule ER
88	In "Schedule ER", value at field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F should be equal to the sum of values of [A16 + B10 - E2 - E3 - E4 - E5]	Sum of values of [A16 + B10 - E2 - E3 - E4 - E5] is not equal to amount mentioned in the field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F in schedule ER. Consider zero if [A16 + B10 - E2 - E3 - E4 - E5] is negative.
89	In "Schedule EC", value at "Total expenses" field at point 4 should be equal to the sum of the values entered in number of rows added.	Sum of the values entered in number of rows added is not equal to amount mentioned in the field "Total expenses" field at point 4 of schedule EC
90	In "Schedule EC", value at field "Total capital expenses (1+2+3+4)" of point 5 should be equal to the sum of values of (1+2+3+4)	Sum of values mentioned in sr no. (1+2+3+4) is not equal to amount mentioned in the field Total capital expenses (1+2+3+4)" mentioned in point 5 of Schedule EC
91	Exemption u/s 11(1A) is allowed to the extent of net consideration entered in Schedule AI	Sr.no. 3 of Schedule EC > Sr.no. 8 of Schedule AI
92	In "Schedule EC", value at field "Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" of point B should be equal to the sum of values of [5 – A2 - A3 - A4 - A5]	Sum of values mentioned in sr no. [5 – A2 - A3 - A4 - A5] is not equal to amount mentioned in the field 'Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" mentioned in point B of Schedule EC Consider Zero if the [5 – A2 - A3 - A4 - A5] is negative.
93	The sources of fund entered in Schedule ER are not from the previous year, due to which exemption is not allowed. (Amount applied from deemed application, 15% accumulation of earlier years, borrowed fund or others)	In Schedule ER, A16+B10 <= E2+E3+E4+E5

94	In "Schedule HP" 1(d) "total" should be equal to 1b + 1c	Sum of 1b+1c is not equal to amount mentioned in the field 1(d) of schedule HP
95	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)	Sum of (1a-1d) is not equal to 1e
96	In schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.	If in Schedule HP, Sl.no 1f is more than 30% of Sl.no 1e. This rule shall be implemented for all properties in HP & value at field "1f" is greater than zero
97	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)	Sum of (1f+ 1g) is not equal to amount mentioned in the field1(h) "total" in schedule HP
98	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)	Sum of (1e–1h+1i) is not equal to amount mentioned in the field 1(j) of "Income form House Property" of schedule HP
99	In Schedule HP, Sr.no 4 should be equal to sum of Sr.no 1j+2j+3	If the value at field 4 is NOT Equal to Sum of SI no. 1j+2j+...+3
100	Gross rent received/ receivable/ letable value is zero or null and assessee is claiming municipal tax	If in Schedule HP, Sl.no 1c is more than zero and Sl.no 1a is equal to zero .
101	Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null	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.
102	In Schedule HP, Sl.no 3 Pass through income is not equal to the amount of HP income mentioned in Schedule PTI	In Filing status- section under which exemptions is claimed as 10(23A) or 13B or 13A AND In Schedule HP Sl. No. 3 is not equal to the sum of Sl. No.1(i) of Sch PTI against all the Names of business trust / investment fund
103	First three alphabets should be as per list TAN codes on field TAN	All fields where TAN is filled by taxpayer
104	In schedule CG, Sl. No. A1 biv 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)
105	In schedule CG, Sl. No. A1c -'Balance (1a – biv)' should be equal to difference of A1(1a – biv)	In Sch CG A1c is not equal to difference of A1(1a – biv)
106	In schedule CG, Sl. No. A1e of STCG Total should be equal to sum of A1(1c +1d)	In Sch CG A1e is not equal to sum of A1(1c +1d)
107	In schedule CG, the value entered in Sl. No. A(2a)(i)(c) should be higher of Sl.no. A(2a)(i)(a) and A(2a)(i)(b)	The amount entered In Sch CG A(2a)(i)(c) is not higher of Sl.no. A(2a)(i)(a) and A(2a)(i)(b)
108	In schedule CG, Sl. No. A(2a)(iii) should be equal to sum of (ic + ii)	In Sch CG A(2a)(iii) is not equal to sum of (ic + ii)

109	In schedule CG, Sl. No. A2 biv 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)
110	In schedule CG, Sl. No. A2c of STCG Balance should be equal to (2aiii-biv)	If in Sch CG A2c is not equal to (2aiii-biv)
111	In Schedule CG Sl.no. A2e of STCG should be the sum of (2c+2d)	If in Sch CG A2e is not equal to (2c+2d)
112	In "Schedule CG" value at field 'A4' "Pass Through Income/Loss in the nature of Short Term Capital Gain" should be equal to (A4a+A4b)	IF sum of amounts mentioned at (A4a+A4b) is not equal to amount mentioned in the field"'A4' "Pass Through Income/Loss in the nature of Short Term Capital Gain in schedule CG
113	In "Schedule CG" value at field 'A5' "Total short term capital gain" should be equal to the sum of (A1e + A2e + A3 + A4)	If sum of (A1e + A2e + A3 + A4) is not equal to amount mentioned in the field A5' "Total short term capital gain in schedule CG
114	In schedule CG, the value entered in Sl. No. B1(ai)(c) should be higher of Sl.no. B1(ai)(a) and B1(ai)(b)	The amount entered In Sch CG B1(ai)(c) is not higher of Sl.no. B1(ai)(a) andB1(ai)(b)
115	In "Schedule CG" value at field 'B1(aiii)' "Total" should be equal to the sum of (ic+ii)	If sum of amount mentioned at (ic+ii) is not equal to amount mentioned in the field 'B1(aiii)' "Total in schedule CG
116	In "Schedule CG" value at field 'B1(biv)' "Total" should be equal to the sum of B1(bi+bii+biii)	If sum of amount mentioned at B1(bi+bii+biii) is not equal to amount mentioned in the field 'B1(biv)' in schedule CG
117	In "Schedule CG" value at field 'B1(c)' "Balance" should be equal to the sum of (1aiii - 1biv)	If sum of amount mentioned at B1(1aiii - 1biv) is not equal to amount mentioned in the field 'B1(c)' in schedule CG
118	In "Schedule CG" value at field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" should be equal to the field (1c)	Amount mentioned in field (1c) is not equal to amount mentioned in the field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" of schedule CG
119	In "Schedule CG" value at field 'B2(biv)' "Total" should be equal to the sum of B2(bi+bii+biii)	If sum of amount mentioned at B2(bi+bii+biii) is not equal to amount mentioned in the field 'B2(biv)' in schedule CG
120	In "Schedule CG" value at field 'B2(c)' "Balance" should be equal to the sum of (2a - biv)	If sum of amount mentioned at B2(2a - biv) is not equal to amount mentioned in the field 'B2(c)' in schedule CG
121	In "Schedule CG" value at field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable" should be equal to the field (2c)	Amount mentioned in field (2c) is not equal to amount mentioned in the field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable of schedule CG

122	In "Schedule CG" value at field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" should be equal to the sum of (B3a + B3b)	Sum of (B3a + B3b) is not equal to amount mentioned in field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" of schedule CG
123	In "Schedule CG" value at field 'B4' "Total long term capital gain" should be equal to the sum of (B1d + B2d + B3)	Sum of amounts mentioned in (B1d + B2d + B3) is not equal to amount mentioned in the field 'B4' "Total long term capital gain" of schedule CG
124	In Schedule CG, Full Value of Consideration (sr no A1a) is zero but expenses u/s 48 (sr no A1b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no A1a) is zero and expenses (sr no A1b(iv) are more than zero
125	In Schedule CG, Full Value of Consideration (sr no A2aiii) is zero but expenses u/s 48 (sr no A2b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no A2aiii) is zero and expenses (sr no A2b(iv) are more than zero
126	In Schedule CG, Full Value of Consideration (sr no B1aiii) is zero but expenses u/s 48 (sr no B1b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no B1aiii) is zero and expenses(sr no B1b(iv) are more than zero
127	In Schedule CG, Full Value of Consideration (sr no B2a) is zero but expenses u/s 48 (sr no B2b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no B2a) is zero and expenses(sr no B2b(iv) are more than zero
128	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a+ 1b+ 1c+ 1d + 1e)	Sum of (1a+ 1b+ 1c+ 1d + 1e) is not equal to amount mentioned in the field (1) of Gross income chargeable to tax at normal applicable rates of schedule OS
129	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others)	Sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others) is not equal to amount mentioned in the field Interest Gross income of schedule OS
130	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	Sum of amounts mentioned at (di + dii + diii + div + dv) is not equal to amount mentioned in the field 1(d) of schedule OS
131	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered	Sum of individual value is not equal to amount entered in the field "Any other income" of schedule OS
132	In "Schedule OS" Sr.no. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)	Sum of amounts mentioned at (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1) is not equal to amount mentioned in the field 2 of schedule OS

133	In "Schedule OS" Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D)	Sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D) is not equal to amount mentioned in the field" Income chargeable u/s 115BBE" of schedule OS
134	In "Schedule OS" amount of "Any other income chargeable at special rate" in Sr.no. 2c should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in the field "Any other income chargeable at special rate"-Sr.no. 2c of schedule OS
135	In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sr.no. 2d should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in "Pass through income in the nature of income from other sources chargeable at special rates"-Sr.no. 2d of schedule OS
136	In "Schedule OS" Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"	Sum of amount entered in col 2 "amount of income" is not equal to amount mentioned in the field 2(e) of schedule OS
137	In "Schedule OS" in 2e "Applicable rate" at col 10 should be lower of col Rate as per Treaty or Rate as per I.T. Act	If rate mentioned in the field 2e "Applicable rate" at col 10 of schedule OS is higher of col Rate as per Treaty (Col 6) or Rate as per I.T. Act (Col 9)
138	**In "Schedule OS" 3d should be equal to 3a+3b+3c**	**Sum of amounts mentioned at 3a+3b+3c is not equal to amount mentioned in the field 3d of schedule OS**
139	In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) -3+4+ 5)	Sum of values at (1 (excluding DTAA of point 1) -3+4+ 5) is not equal to amount mentioned in the field " Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" of schedule OS
140	In "Schedule OS" Sr.no. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)	Sum of amounts mentioned at (2 + 6) is not equal to amount mentioned in the field 7 Income from other sources (other than from owning and maintaining race horses) of schedule OS

141	In "Schedule OS" Sr.no. 8(e) Balance should be equal to the sum of (Receipts - Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)	Sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59) is not equal to amount mentioned in the field " 8(e) Balance of schedule OS
142	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)	Sum of (7+8e) is not equal to amount mentioned in the field 9 "Income from other sources" of schedule OS
143	In "Schedule BP" in 'A5(d)' " Total exempt income" should be equal to the sum of A5a + A5b + A5c	Sum of A5a + A5b + A5c is not equal to amount mentioned in the field 'A5(d)' " Total exempt income" of schedule BP
144	In "Schedule BP" in A6 "Balance" should be equal to the sum of (1 - 2 - 3 - 4 - 5d)	Sum of (1 - 2 - 3 - 4 - 5d) is not equal to amount mentioned in the field A6 "Balance
145	In "Schedule BP" in A9 "Total (7 + 8)" should be equal to the sum of (7 + 8)	Sum of amount mentioned in (7 + 8) is not equal to amount mentioned in the field A9 "Total (7 + 8)" of schedule BP
146	In "Schedule BP" in A10 "Adjusted profit or loss (6+9)" should be equal to sum of (6+9)	Sum of (6+9) is not equal to amount mentioned in the field A10 "Adjusted profit or loss (6+9)" of schedule BP
147	In "Schedule BP" in A11 "Deemed income under section 33AB/33ABA/35ABB" should be equal to the sum of 11a + 11b + 11c	Sum of 11a + 11b + 11c is not equal to amount mentioned in the field A11 "Deemed income under section 33AB/33ABA/35ABB of schedule BP
148	In "Schedule BP" in A14 "Total (10 +11+12+13)" should be equal to sum of 10 + 11 + 12 + 13.	Sum of 10 + 11 + 12 + 13 is not equal to amount mentioned in the field A14 "Total (10 +11+12+13)" of schedule BP
149	In "Schedule BP" in A17 "Total (15 +16)" should be equal to sum of 15 + 16	Sum of (15+16) s not equal to amount mentioned in the field A17 "Income (15 +16)" of schedule BP
150	In "Schedule BP" in A18 "Income (14 - 17)" should be equal to the sum of (14-17)	Sum of (14-17) is not equal to amount mentioned in the field A18 "Income (14 - 17) of schedule BP
151	In "Schedule BP" in A19(iv) "Total (19i to 19iii)" should be equal to the sum of (19i + 19ii + 19iii)	Sum of (19i + 19ii + 19iii) is not equal to amount mentioned in the field A19(iv) "Total (19i to 19iii)" of schedule BP
152	In "Schedule BP" in A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" should be equal to sum of (18 + 19iv)	Sum of amounts mentioned in (18 + 19iv) is not equal to amount mentioned in the field A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" of schedule BP

153	In "Schedule BP" in B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" should be equal to sum of (24 + 25 - 26)	Sum of (24 + 25 - 26) is not equal to amount mentioned in the field B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" of schedule BP Note : If (24+25)>=26 then only this rule shall be applicable.
154	In "Schedule BP" in C31 "Profit or loss from specified business (28+29-30)" should be equal to sum of (28+29-30)	Sum of (28+29-30) is not equal to amount mentioned in the field C31 "Profit or loss from specified business (28+29-30) of schedule BP
155	In "Schedule BP" in C33 "Profit or loss from specified business (31-32) (enter nil if loss)" should be equal to sum of (31-32)	Sum of amount mentioned at (31-32) is not equal to amount mentioned in the field C33 "Profit or loss from specified business (31-32) (enter nil if loss)" of schedule BP Note : This rule shall be applicable only if 31>=32
156	In "Schedule BP" in D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)" should be equal to sum of (A21 + B27 + C33)	Sum of (A21 + B27 + C33) is not equal to amount mentioned in the field D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)"
157	In schedule BP, Sl.No.E is applicable for 12A/12AA regd assessee, however the same is to be filled by Assessing officer.	In schedule BP, Sl.No.E35 > 0 OR Sl.no. E36 >0
158	In "Schedule CYLA", value at field ix "Total loss set-off" of column 2 should be equal to (ii+ iii + iv + v + vi + vii + viii) of column 2 to the maximum of Rs.200000.	Total loss set off is more than Rs. 2,00,000
159	In "Schedule CYLA, value at field ix "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii) of column 3.	Sum of amount mentioned at (i+ v + vi + vii + viii) of column 3 in the field ix "Total loss set-off" of schedule CYLA
160	In "Schedule CYLA, value at field ix "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + viii) of column 4.	Sum of amounts mentioned at (i+ ii+ iii + iv + v + vi + viii) of column 4 is not equal to amount mentioned in the field ix "Total loss set-off" of column of schedule CYLA
161	In "Schedule CYLA, value at field (x) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(ix).	Difference between field (2) and 2(ix) is not equal to amount mentioned in the field 2(x) of schedule CYLA Note : This rule shall be applicable only if 2>=2(ix)
162	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(ix).	Difference between field (3) and 3(ix) is not equal to field 3(x) of schedule CYLA Note : This rule shall be applicable only if 3>=3(ix)

163	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(ix).	Difference between field (4) and 4(ix) is not equal to field 4(x) of schedule CYLA Note : This rule shall be applicable only if 4>=4(ix)
164	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " Sl.no.3 of Schedule HP" if there is loss under head House Property.	Amount mentioned at Sl.no.3 of Schedule HP" if there is loss under head House Property and is not equal to amount mentioned in the field "Loss to be set off" of column 2 in schedule CYLA
165	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "Sl.no.D34 of Schedule BP" if there is loss under head PGBP.	Amount mentioned at Sl.no.D34 of Schedule BP" if there is loss under head PGBP and it is not equal to amount mentioned in the field "Loss to be set off" of column 3 in schedule CYLA
166	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " Sl.no.6 of Schedule OS" if it is loss.	Amount mentioned at Sl.no.6 of Schedule OS" if it is loss and it is not equal to amount mentioned in the field "Loss to be set off" of column 4 in schedule CYLA
167	In Schedule PTI, Col. 9 should be equal to Col. 7-8	In schedule PTI Col. 9 is not equal to ouput of Col. 7-8
168	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term is not equal to sum of ai+aii
169	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
170	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
171	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2	Difference between value of Sl.no.1 - Sl.no.2 is not equal to amount mentioned in the field'3' "Net value of assets" of schedule 115TD Note : This rule shall be applicable only if Sl.no. 1 >= Sl.no.2
172	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii	Sum of amounts mentioned at Sl.no. 4i + 4ii + 4iii is not equal to amount mentioned in the field '4(iv)' "Total" of schedule 115TD
173	In "Schedule 115TD" , value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]	Difference between values at Sl.no. [3 – (4 – 5)] is not equal to amount mentioned in the field '6' "Accreted income as per section 115TD of schedule 115TD
174	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]	Difference between values at Sl.no. [10 – 11] is not equal to amount mentioned in the field '12' "Net payable/refundable" of schedule 115TD

175	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" is not equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
176	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" is not equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
177	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5	Sum of amount entered in individual rows of column 5 is not equal to amount mentioned in the field Total of schedule IT
178	In schedule TDS1 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 1"	If Col 6 & Col 7 of Schedule TDS1 (Other than salary) are filled in the same row.
179	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 & Col 7 of Schedule TDS2 (Other than salary) are filled in the same row.
180	In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/ 16C furnished by Deductor), "The Amount of TDS claimed this year" is more than "Tax deducted".	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/ 16C furnished by Deductor) Sl No "9" is more than Sl.no "7", Sl.no "6" &tds at field 8.
181	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) , "The Amount of TDS claimed this year" is more than "Tax deducted".	If in Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) , Sl No "9" is more than Sl.no "7", Sl.no "6" &tds at field 8.
182	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B1, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS credit relating to other person is selected but the PAN of other person is not provided	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B1, Details of TDS on Income (As per 16B/16C furnished by Deductor If TDS in Col 8 of Sch TDS is more than 0 and Col 3 is 0 or Null
183	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor) If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero or Null

184	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), Fin.year in which tax deducted cannot be 'null ' if there is a claim of brought forward TDS	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor)If value at field " TDS b/f" is more than zero, then value at "Fin. Year in which deducted" cannot be zero or null.
185	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),
186	In "Schedule TDS" in 15b(i) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.	sum of amount entered in amount column is not equal to amount mentioned in the field 15b(i) Total of Column 9 "Amount" of schedule TDS
187	In "Schedule TDS" in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.	Sum of amount entered in amount column is not equal to amount mentioned in the field 15b(ii) Total of Column 9 "Amount" of schedule TDS
188	In schedule TDS (As per form 16A/16B/16C), if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS (As per form 16A/16B/16C), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
189	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected".	If in Schedule TCS Sl.no "7" is more than Sl.no "5" or Sl.no "6".
190	If Section 13A is selected in Part A-General at field "Please specify the section under which the exemption is claimed", then Aiie + Bii of Schedule VC should be equal to Sl. no. 1 of Part B-TI	Section is selected as 13A' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Aiie + Bii of Schedule VC is not equal to Sl. no. 1 of Part B-TI.

191	If Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A is selected in Part A-General at field "Please specify the section under which the exemption is claimed", then Ai + Bi of schedule VC should be equal to Sl. no. 2 of Part B-TI.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Ai + Bi of schedule VC is not equal to Sl. no. 2 of Part B-TI.
192	Sr. No.3 -"Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv),10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution" of Part BTI is not consistent with Sr. No. 10 of Schedule AI.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.3 of Part BTI IS NOT EQUAL to the value at Sr. No. 10 of schedule AI
193	Value in Sr. No. 3 to 6 in Part BTI to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'	If any of the fields in Sr. No. 3, 4i to 4viii, 5i, 5ii, 5iiib, 5iv, 5v, 5vi, 6 of Part B TI > 0 And Dropdown selected OTHER THAN 11 OR 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) under filing status - section under which exemption is claimed in schedule "Part A General" [Note: 5iiia field gets autopopulated from Schedule VC and income from 115BBC is applicable to persons under section 10(23C)(iiiad)/(iiiae), hence this field is excluded]
194	Sr. No. 4(i) of Part BTI (Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] is not consistent with Sr.no. F of Schedule ER.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4i of Part BTI IS NOT EQUAL to the value at Sr. No. F of schedule ER

195	Sr. No. 4(ii) of Part BTI (Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation up to 15% etc., i.e. not from income of the prev. year] is not consistent with Sr.no. B of Schedule EC	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4ii of Part BTI IS NOT EQUAL to the value at Sr. No. B of schedule EC
196	Deemed application as per clause (2) of Explanation to section 11(1) is claimed in the Income Tax Return but Form 9A is not filed	Section under which registered or approved is selected as 12A/12AA AND Amount entered at Part B-TI 4(iv) is > 0, then assessee needs to file form 9A within due date
197	In schedule Part B -TI, the amount mentioned in Sr.no. 4iv is inconsistent with amount mentioned in form 9A.	If Sr.no. 4iv of Part B-TI >0 &is more than "Amount" specified at in Sr.no. Aiv of form 9A Section under which registered or approved is selected as 12A/12AA AND Form 9A is filed within due date
198	The trust/institution registered u/s 12A/12AA has claimed Sr. No. 4(v) of Part BTI more than 15% of Sr.no. 1+ Sr.no.3 of schedule Part-BTI.	Section under which registered or approved is selected as 12A/12AA AND Amount entered at Part B-TI 4(v) is greater than 15% of (Sr.no. 1 + 3 of Part B-TI) **Note: 15%(1+3) should be rounded off with nearest number.**
199	The trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) and has claimed Sr. No. 4(v) of Part BTI more than 15% of Sr.no. 1+ Sr.no.2+ Sr.no.3 of schedule Part-BTI.	Section under which registered or approved is selected as 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via) AND Amount entered at Part B-TI 4(v) is greater than 15% of (Sr.no. 1+ 2+ 3 of Part B-TI). **Note: 15%(1+2+3) should be rounded off with nearest number.**
200	Assessee registered u/s 12A/12AA claiming exemption u/s 11(2) in the Income Tax Return but return is not filed within due date.	In Part A-General 1 - Details of registration or approval under Income Tax Act 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND Return filed after due date

201	Assessee registered u/s 12A/12AA claiming exemption u/s 11(2) in the Income Tax Return but Form 10 is not filed within due date.	In Part A-General 1 - Details of registration or approval under Income Tax Act 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND Return filed within due date AND Form 10 filed after due date
202	In schedule Part B -TI , the amount mentioned in Sr.no. 4vi is inconsistent with amount mentioned in form 10 (Accumulation as per 11(2)).	If Sr.no. 4vi of Part B-TI >0 &is more than "Amount" specified at in Sr.no. 1 of form 10 AND In Part A - General, the assessee is registered u/s 12A/12AA and Form 10 is filed within due date
203	The exemption amount entered in Sr.no. 4vi of Part B-TI (Amount accumulated as per 11(2)) is not consistent with the amount mentioned in Sr.no. 2 - "Amount accumulated in the year of accumulation" of Schedule I.	In Part A-General 1 - Details of registration or approval under Income Tax Act 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND Sr.no. 4vi is not equal to Sr.no. 2 (Year of accumulation FY 2020-21) of Schedule I.
204	Arithmetical accuracy in total in pt. 4viii - "Total" field in Part B TI	The value in pt. 4viii - "Total" in Part B TI IS NOT EQUAL TO total of pt.(4i+4ii+4iii+4iv+4v+4vi+4vii)
205	Income chargeable under section 11(3) at Sr. No. 5ii of Part BTI should be consistent with Sum of column no. 8 of Schedule I	If the value at field 5ii of part-B TI is not equal to SUM of col no 8 of Schedule I
206	In Schedule Part B-TI, Amount entered in sr.no 5iiib "Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J)" is not consistent with the amount entered in Part E of Schedule J.	The amount in Schedule J, Part E (Total) IS GREATER THAN Amount in 5iiib in Part B-TI
207	In Schedule Part B – TI, value at field '5vii' "Total" should be equal to the sum of values at Sl.no.5i + 5ii+5iiia+5iiib+5iv+5v + 5vi	Sum of amounts mentioned at Sl.no.5i + 5ii+5iiia+5iiib+5iv+5v + 5vi is not equal to amount mentioned in the field '5vii' "Total" in schedule Part BTI
208	In Schedule Part B – TI, value at field 6' "Income chargeable u/s 11(4)" is greater than Zero. This field is to be filled by Assessing Officer.	In Schedule Part B-TI, Sr.no. 6 > 0

209	Sr.no.1- "Total receipts including any voluntary contributions" entered in Schedule IE1 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " any of Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) is selected AND Sr.no. 1 of Schedule IE 1 < Sr. no. C of Sch VC
210	Sr.no.1- "Total receipts including any voluntary contributions" entered in Schedule IE2 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " Section 10(23A) or 10(24) is selected AND Sr.no. 1 of Schedule IE 2 < Sr. no. C of Sch VC
211	Sr.no.3- "Total receipts including any voluntary contributions" entered in Schedule IE3 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed" any of Section 10(23C)(iiiab) or 10(23C)(iiiac) is selected AND Total of Sr.no. 3 of Schedule IE 3 < Sr. no. C of Sch VC
212	Sr.no.3- "Gross annual Receipts" entered in Schedule IE4 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " any of Section 10(23C)(iiiad) or 10(23C)(iiiae) is selected AND Total of Sr.no. 3 of Schedule IE 4 < Sr. no. C of Sch VC
213	In Schedule Part B – TI, exemption is claimed at field 8a - "Exemption under section 10(21)", however 'Section 10(21) read with section 35(1)' or 'Section 10(21)'is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8a > 0 AND 10(21) r/w Section 35 or 10(21) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
214	In Schedule Part B – TI, exemption claimed at field 8a is greater than the total receipts including voluntary contribution in Schedule IE1.	10(21) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8a of Part B-TI > Sr.no. 1 of Schedule IE1

215	In Schedule Part B – TI, exemption is claimed at field 8b - "Exemption under section 10(22B)", however Section 10(22B) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8b > 0 AND 10(22B) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
216	In Schedule Part B – TI, exemption claimed at field 8b is greater than the total receipts including voluntary contribution in Schedule IE1.	10(22B) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8b of Part B-TI > Sr.no. 1 of Schedule IE1
217	In Schedule Part B – TI, exemption is claimed at field 8c - "Exemption under section 10(23A)", however Section 10(23A) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8c > 0 AND 10(23A) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
218	In Schedule Part B – TI, exemption claimed at field 8c is greater than the total receipts including voluntary contribution in Schedule IE2.	10(23A) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8c of Part B-TI > Sr.no. 1 of Schedule IE2
219	In Schedule Part B – TI, exemption is claimed at field 8d - "Exemption under section 10(23AAA)", however Section 10(23AAA) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8d > 0 AND 10(23AAA) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
220	In Schedule Part B – TI, exemption claimed at field 8d is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23AAA) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8d of Part B-TI > Sr.no. 1 of Schedule IE1
221	In Schedule Part B – TI, exemption is claimed at field 8e - "Exemption under section 10(23B)", however Section 10(23B) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8e > 0 AND 10(23B) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
222	In Schedule Part B – TI, exemption claimed at field 8e is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23B) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8e of Part B-TI > Sr.no. 1 of Schedule IE1

223	In Schedule Part B – TI, exemption is claimed at field 8f - "Exemption under section 10(23EC)", however Section 10(23EC) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8f > 0 AND 10(23EC) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
224	In Schedule Part B – TI, exemption claimed at field 8f is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23EC) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8f of Part B-TI > Sr.no. 1 of Schedule IE1
225	In Schedule Part B – TI, exemption is claimed at field 8g - "Exemption under section 10(23ED)", however Section 10(23ED) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8g > 0 AND 10(23ED) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
226	In Schedule Part B – TI, exemption claimed at field 8g is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23ED) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8g of Part B-TI > Sr.no. 1 of Schedule IE1
227	In Schedule Part B – TI, exemption is claimed at field 8h - "Exemption under section 10(23EE)", however Section 10(23EE) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8h > 0 AND 10(23EE) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
228	In Schedule Part B – TI, exemption claimed at field 8h is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23EE) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8h of Part B-TI > Sr.no. 1 of Schedule IE1
229	In Schedule Part B – TI, exemption is claimed at field 8i - "Exemption under section 10(29A)", however Section 10(29A) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8i > 0 AND 10(29A) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
230	In Schedule Part B – TI, exemption claimed at field 8i is greater than the total receipts including voluntary contribution in Schedule IE1.	10(29A) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8i of Part B-TI > Sr.no. 1 of Schedule IE1

231	In Schedule Part B – TI, exemption is claimed at field 9a - "Exemption under section 10(23C)(iiiab)", however Section 10(23C)(iiiab) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9a > 0 AND 10(23C)(iiiab) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
232	In Schedule Part B – TI, exemption claimed at field 9a is greater than the total receipts including voluntary contribution in Schedule IE3.	10(23C)(iiiab) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9a of Part B-TI > Sr.no. 3 of Schedule IE3
233	In Schedule Part B – TI, exemption is claimed u/s 10(23C)(iiiab) or 10(23C)(iiiac), however government grants have not been provided in the return/ or the the grants received is less than 50% of the total receipts.	Sr.no. 9a or 9b of Part B-TI > 0 AND [Sr.no. 4 of Schedule IE3 = 0 OR Sr.no. 4 <= 50% of Sr.no. 3 of Schedule IE3]
234	In Schedule Part B – TI, exemption is claimed at field 9b - "Exemption under section 10(23C)(iiiac)", however Section 10(23C)(iiiac) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9b > 0 AND 10(23C)(iiiac) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
235	In Schedule Part B – TI, exemption claimed at field 9b is greater than the total receipts including voluntary contribution in Schedule IE3.	10(23C)(iiiac) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9b of Part B-TI > Sr.no. 3 of Schedule IE3
236	In Schedule Part B – TI, exemption is claimed at field 9c - "Exemption under section 10(23C)(iiiad)", however Section 10(23C)(iiiad) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9c > 0 AND 10(23C)(iiiad) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
237	In Schedule Part B – TI, exemption claimed at field 9c is greater than the Gross Annual receipts in Schedule IE4.	10(23C)(iiiad) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9c of Part B-TI > Sr.no. 3 of Schedule IE4
238	In Schedule Part B – TI, exemption is claimed u/s 10(23C)(iiiad) or 10(23C)(iiiae), however the aggregate annual receipts is greater than 1 crore.	Sr.no. 9c or 9d of Part B-TI > 0 AND Sr.no. 3 of Schedule ~~IE3~~ IE4> 1 crore

239	In Schedule Part B – TI, exemption is claimed at field 9d - "Exemption under section 10(23C)(iiiae)", however Section 10(23C)(iiiae) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9d > 0 AND 10(23C)(iiiae) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
240	In Schedule Part B – TI, exemption claimed at field 9d is greater than the Gross Annual receipts in Schedule IE4.	10(23C)(iiiae) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9d of Part B-TI > Sr.no. 3 of Schedule IE4
241	In Schedule Part B – TI, exemption is claimed at field 9e - "Exemption under section 10(23D)", however Section 10(23D) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9e > 0 AND 10(23D) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
242	In Schedule Part B – TI, exemption claimed at field 9e is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23D) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9e of Part B-TI > Sr.no. 1 of Schedule IE1
243	In Schedule Part B – TI, exemption is claimed at field 9f - "Exemption under section 10(23DA)", however Section 10(23DA) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9f > 0 AND 10(23DA) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
244	In Schedule Part B – TI, exemption claimed at field 9f is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23DA) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9f of Part B-TI > Sr.no. 1 of Schedule IE1
245	In Schedule Part B – TI, exemption is claimed at field 9g - "Exemption under section 10(23FB)", however Section 10(23FB) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9g > 0 AND 10(23FB) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
246	In Schedule Part B – TI, exemption claimed at field 9g is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23FB) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9g of Part B-TI > Sr.no. 1 of Schedule IE1

247	In Schedule Part B – TI, exemption is claimed at field 9h - "Exemption under section 10(24)", however Section 10(24) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9h > 0 AND 10(24) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
248	In Schedule Part B – TI, exemption claimed at field 9h is greater than the total receipts including voluntary contribution in Schedule IE2.	10(24) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9h of Part B-TI > Sr.no. 1 of Schedule IE2
249	In Schedule Part B – TI, exemption is claimed at field 9i - "Exemption under section 10(46)", however Section 10(46) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9i > 0 AND 10(46) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
250	In Schedule Part B – TI, exemption claimed at field 9i is greater than the total receipts including voluntary contribution in Schedule IE1.	10(46) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9i of Part B-TI > Sr.no. 1 of Schedule IE1
251	In Schedule Part B – TI, exemption is claimed at field 9j - "Exemption under section 10(47)", however Section 10(47) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9j > 0 AND 10(47) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
252	In Schedule Part B – TI, exemption claimed at field 9j is greater than the total receipts including voluntary contribution in Schedule IE1.	10(47) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9j of Part B-TI > Sr.no. 1 of Schedule IE1
253	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.	Sr.no. 9j of Schedule Part B-TI > 0 AND Return filed after due date.

254	In Schedule Part B – TI, exemption is claimed at field 10 - "Amount eligible for exemption under any other clause of section 10", however any one of the Section 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 10 > 0 AND 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
255	In Schedule Part B – TI, exemption claimed at field 10 is greater than the total receipts including voluntary contribution in Schedule IE1.	Return furnished under section selected as 'Others' in Filing Status - Part A-General (1). AND Sr.no. 10 of Part B-TI > Sr.no. 1 of Schedule IE1
256	Value in Sr. No. 11 in Part BTI to be allowed to be entered only if Section 10(21) or 10(21) r/w Section 35 is selected under filing status - 'section under which exemption is claimed'	If Sr. No. 11 of Part B TI > 0 And Dropdown values selected OTHER THAN 10(21) or 10(21) r/w Section 35 under filing status - section under which exemption is claimed in schedule "Part A General" ~~AND~~ ~~Section 35 is selected in Table - Details of registration or Approval~~
257	Value in Sr. No. 12a in Part BTI is entered but Section 13A is not selected under filing status - 'section under which exemption is claimed'	If Sr. No. 12a of Part B TI > 0 And Dropdown values selected OTHER THAN 13A under filing status - section under which exemption is claimed in schedule "Part A General"
258	Value in Sr. No. 12b in Part BTI is entered but Section 13B is not selected under filing status - 'section under which exemption is claimed'	If Sr. No. 12b of Part B TI > 0 and Dropdown values selected OTHER THAN 13B under filing status - section under which exemption is claimed in schedule "Part A General"
259	Value in Sr.no. 12b in Part BTI - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to Sr.no. 6vii of Schedule ET.	If Sr. No. 12b of Part B TI IS NOT EQUAL TO Sr.no. 6vii of schedule ET

260	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.	In Part B-TI, Sl. No. 12a > 0 AND In Part B-TI, Sl. No. 13ii (Income from schedule BP) is greater than 0 AND In part B-TI, Sl. No. 12a is greater than Total of [sl. No. 1 + sl. no. 2 + sl. no. 13i + sl. no. 13iiia +13iiib + sl. no. 13iv] of Part B-TI
261	The political party is not eligible to claim exemption u/s 13A as the return of income is filed after the due date.	Sr.no. 12a of Schedule Part B-TI > 0 AND Return filed after due date.
262	In Schedule Part B-TI, Sr.no. 13i - "Income from house property" is not consistent with Sr. No. 4 of Schedule HP.	Sr.no. 13i of Part B-TI IS NOT EQUAL TO Sr.no. 4 of Schedule HP. AND Sr.no. 4 of Schedule HP is > 0
263	In Schedule Part B-TI, Sr.no. 13ii - "Profits and gains of business or profession" is not consistent with Sr. No. D34 of Schedule BP.	Sr.no. 13ii of Part B-TI IS NOT EQUAL TO Sr.no. D34 of Schedule BP.
264	In Schedule Part B-TI, Sr.no. 13iiia - "Income under the head Capital Gains - Short term" is not consistent with Sr. No. A5 of Schedule CG.	Sr.no. 13iiia of Part B-TI IS NOT EQUAL TO Sr.no. A5 of Schedule CG.
265	In Schedule Part B-TI, Sr.no. 13iiib - "Income under the head Capital Gains - Long term" is not consistent with Sr. No. B4 of Schedule CG.	Sr.no. 13iiib of Part B-TI IS NOT EQUAL TO Sr.no. B4 of Schedule CG. AND Sr.no. B4 of Schedule CG >0
266	In Schedule Part B-TI, Sr.no. 13iv - "Income from other sources" is not consistent with Sr. No. 9 of Schedule OS.	Sr.no. 13iv of Part B-TI IS NOT EQUAL TO Sr.no. 9 of Schedule OS.
267	In "Schedule Part B – TI", value at field '13v' "Total" should be equal to the sum of values at Sl.no.13i + 13ii + 13iiic + 13iv	Sum of values at Sl.no.13i + 13ii + 13iiic + 13iv is not equal to amount mentioned in the field 13v' "Total" of schedule Part BTI
268	In "Schedule Part B – TI", value at field '16' "Total" should be equal to the sum of values at Sl.no.14 - 15	Sum of values at Sl.no.14 - 15 is not equal to amount mentioned in the field '16' "Total" of schedule Part BTI
269	Anonymous donations is disclosed in schedule VC, but not disclosed in Schedule Part B-TI.	In schedule VC, Diii IS NOT EQUAL TO Sr.no. 22 of Part B-TI
270	In "Schedule Part B – TTI", value in field '1f' , "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d- 1e).	Sum of amounts mentioned at (1a+ 1b+1c+ 1d- 1e) is not equal to amount mentioned in field '1f' , "Total" of schedule part BTTI

271	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"	Amount mentioned at 25% of 115BBE Tax in "Schedule SI" is not equal to amount mentioned in the field value at Sl.no '2(i)' of schedule Part BTTI
272	In "Schedule Part B – TTI", value in field '2(iii)' , "Total" should be equal to the sum of 2(i) +2(ii).	Sum of amounts mentioned at 2(i) +2(ii) is not equal to amount mentioned in field '2(iii)' , "Total" of schedule part BTTI
273	In "Schedule Part B – TTI" value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3"	Sum of amounts mentioned at "1f+2iii+3" is not equal to amount mentioned in the field '4', Gross tax liability of schedule Part BTTI
274	In "Schedule Part B – TTI" value in field '5a', Section 90/90A' should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.	Amount mentioned at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" is not equal to amount mentioned in Schedule TR in the field '5a', Section 90/90A' of schedule Part BTTI
275	In "Schedule Part B – TTI" value in field '5b' , 'Section 91' should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR.	Amount mentioned at sl.no.3 "Total Tax relief available in respect of country where DTAA is applicable (section 91)" is not equal to amount mentioned in Schedule TR in the field '5b', Section 91' of schedule Part BTTI
276	In "Schedule Part B – TTI" value in field '5c' ,"Total" should be equal to the sum of "5a+5b"	Sum of amounts mentioned at "5a+5b" is not equal to amount mentioned in the field 5c' ,"Total of schedule Part BTTI
277	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c	Sum of value at Sl.no.4 - 5c is not equal to amount mentioned in the field Sl.no.6 "Net tax liability" of schedule Part BTTI
278	In "PART B- TTI" value at '7e' "Total Interest and Fee Payable" should be equal to the sum of '7a+7b+7c+7d"	Sum of amounts mentioned at 7a+7b+7c+7d" is not equal to amount mentioned in the field '7e' "Total Interest and Fee Payable of schedule Part BTTI
279	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e	Sum of amounts mentioned at Sl.no.6+7e is not equal to amount mentioned in the field Sl.no.8 "Aggregate liability" of schedule Part BTTI
280	In "PART B- TTI" of '9e' Total Taxes Paid should be equal to the sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax "	Sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax " is not equal to amount mentioned in the field '9e' Total Taxes Paid of Part BTTI
281	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.	Difference between value of Sl.no.8- Sl.no.9e. Is not equal to amount mentioned in the field Sl.no.'10' "Amount payable" of schedule Part BTTI Rule is applicable if Sr.no. 8>9e

282	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e- Sl.no.8.	Difference between amounts mentioned at Sl.no.9e- Sl.no.8 is not equal to amount mentioned in the field Sl.no.'11' "Refund of PART BTTI Rule is applicable if Sr.no. 9e>8
283	In "Schedule Part B TTI" point 9a "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020 is not equal to amount mentioned in the field 9a "Advance Tax of schedule Part BTTI
284	In "Schedule Part B TTI" 9d Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22.	Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22 is not equal to amount mentioned in the field 9d Self-Assessment Tax of schedule Part BTTI
285	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS	Sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS is not equal to amount mentioned in the field "value at 9(b) "TDS (total of column 9 of 15B)" of schedule Part BTTI
286	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7 of 15C)" should be equal to the value at Total of column 7 of Schedule TCS	value at Total of column 7 of Schedule TCS is not equal to amount mentioned in the field 9(C) "TCS (total of column 7 of 15C)" of schedule Part BTTI
287	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y but the details are not filled	In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled Note: PAN column is not mandatory if "Type of company" is selected as "Foreign"
288	In Schedule 115TD, assessee has entered Accreted income u/s 115TD, but the field Sr.no. 9 "Specified date u/s 115TD" is blank	Sr.no. 6 of Schedule 115TD is >0 AND Sr.no. 9 of Schedule 115TD is NULL or ZERO
289	In Schedule Part B-TTI, Sr.no. 12 - "Net tax payable on 115TD income including interest u/s 115TE " is not consistent with Sr. No. 12 of Schedule 115TD.	Sr.no. 12 of Part B-TTI IS NOT EQUAL TO Sr.no. 12 of Schedule 115TD.

290	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. As seen from the return of income filed, credit for TDS has been claimed but the corresponding receipts/income has been omitted to be offered for taxation. The above omission is a defect, as per clause (a) of the Explanation provided under section 139(9).	Refer Mapping - SFC sheet
291	The gross receipts shown in Form 26AS, on which credit for TDS has been claimed, are higher than the total of the receipts shown under all heads of income, in the return of income. Thus, while credit for TDS is being claimed, the corresponding receipts are not offered in the respective income schedules, to arrive at the taxable total income. Hence, the return of income filed is regarded as defective, as provided in Explanation (a) under section 139(9).	Refer Mapping - SFC sheet
292	In the return filed "Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.	In Schedule Part B-TI, Sr. no. 1, Sr.no.2, Sr. no. 3, Sr. No. 5vii, Sr. No. 6, Sr. no. 13(i), 13(ii),13(iiia),13(iiib), 13(iv), Sr.no.20, Sr. No. 22 and Sr. No. 23 IS LESS THAN OR EQUAL TO ZERO OR NULL AND In schedule SI, all values in column "Income"are Zero or Null AND Sr.no. 1a or 1b or 1c OR 1d OR 1f or Sr.no. 4 IS GREATER THAN 100 AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100

293	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(23C)(iiiaaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44).	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(23C)(iiiaaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44). AND Any one of the field Sr.no. 1,2,3 of Schedule IE1 is filled
294	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23A) or 10(24). AND Any one of the field Sr.no. A1,A2,A3 of Schedule IE2 is filled
295	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23C)(iiiab) or Section 10(23C)(iiiac) AND Any one of the field Sr.no. 1,2,3,4,5,6 of Schedule IE3 is filled
296	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae)	In filing Status, section under which exemption claimed is selected OTHER THAN 10(23C)(iiiad) or Section 10(23C)(iiiae) AND Any one of the field Sr.no. 1,2,3,4,5 of Schedule IE4 is filled
297	Assessee is claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) and income is entered in Sr. No. 13v in Part BTI which is taxable.	Assessee has selected section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) under "Section under which exemption is claimed" in filing status AND Any Sr.no. 13v of Part B-TI >0

298	In filing status - 'section under which exemption is claimed', is selected Section 10(23C)(iiiab) or Section 10(23C)(iiiad) but the objective is not selected as 'Education' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiab) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiad) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE4
299	In filing status - 'section under which exemption is claimed', is selected Section 10(23C)(iiiac) or Section 10(23C)(iiiae) but the objective is not selected as 'Medical' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiac) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiae) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE4
300	As per the details in return assessee is registered u/s 12A/12AA and exemption is claimed under clauses of Section 10 (i.e. exemption claimed under Sr.no. 8a to 8i, Sr.no.9e to 9j and Sr.no. 10 of Schedule Part B-TI).	In Part A - General, the assessee is registered u/s 12A/12AA and Exemption is claimed under Sr.no. 8a to 8i, Sr.no.9e to 9j or Sr.no. 10 of Schedule Part B-TI
301	As per the details in Part A - General, the assessee is approved u/s 10(23C)(iv) OR 10(23C)(v) OR 10(23C)(vi) OR 10(23C)(via) and exemption is claimed under clauses of Section 10.	In Part A - General, the assessee is approved u/s 10(23C)(iv) OR 10(23C)(v) OR 10(23C)(vi) OR 10(23C)(via) and Exemption is claimed under Sr.no. 8a to 8i, Sr.no.9a to 9j and Sr.no. 10 of Schedule Part B-TI

302	In Schedule Part-BTI, Exemptions under section 11 or u/s 10(23C)(vi) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is claimed against Additions in Sl no.5vii of Schedule Part-BTI.	In Schedule Part-BTI, Exemptions under section 11 or u/s 10(23C)(vi) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is claimed (i.e 4viii >0) AND Sr.no. 4viii of Part B-TI > (Sr.no. 1+2+3) And Sr.no. 5vii of Part B-TI >0 (Additions) And Sr.no. 7 = (1+2+3-4viii+5vii+6)
303	In Schedule Part B – TI, Political party has claimed exemption at field 12a greater than voluntary contribution and heads of income.	In Part B-TI, Sl. No. 12a > 0 AND In Part B-TI, Sl. No. 13ii (Income from schedule BP) = 0 AND In part B-TI, Sl. No. 12a is greater than Total of [sl. No. 1 + sl. no. 2 + sl. no. 13i + sl. no. 13iiia +13iiib + sl. no. 13iv] of Part B-TI
304	In Schedule Part B – TI, exemption claimed u/s 11 and 10(23C)(iv),(v),(vi)(via) is greater than voluntary contribution and aggregate of income referred u/s 11 and 10(23C) in schedule AI.	In Part B-TI, Sr.no.4viii >Sr.no. 1+2+3
305	Anonymous donation u/s 115BBC can be filled by persons claiming exemption u/s 11 or 10(23C)(iv)/(v)/(vi)/(via) or 10(23C)(iiiad)/(iiiae)	Section under which exemption claimed is selected **OTHER THAN** Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiiad) or 10(23C)(iiiae) AND Anonymous donation (i.e. Sr.no. D of Sch VC)> 0

306	Income entered in return, but tax is not computed on the same.	**(**[If Status in company, Local authority or AOP (i.e. Substatus : Other AOP/BOI) AND Aggregate Income **less** Anonymous donation **less** income chargeable at MMR > 0 OR (Status is AJP OR Status is AOP (i.e. Substatus: Society Registered u/s 1860 Act, Public Charitable Trust)) AND Aggregate income **less** Anonymous donation **less** income chargeable at MMR > 2,50,000] AND Sr.no. 1a of Part B-TI, Tax at Normal Rate = 0**)** **OR** Sr.no. 19 in Part B-TI, Special income >0 and Sr. no. 1b (Tax at special rate) = 0 **OR** Sr.no. 22 in Part b-TI, (anonymous donation) >0 and Sr.no. 1c (Tax on AD u/s 115BBC) = 0 **OR** Sr.no. 23 of Part B-TI (Income chargeable at MMR) >0 and Sr.no. 1d (tax at MMR) = 0 OR Sr.no. 6 of schedule 115TD > 0 but Sr.no. 7 IS not equal to Sr.no. 6*30% (Variance upto Rs 100 may be ignored)
307	Taxable income disclosed by persons whose income is unconditionally exempt.	Return furnished under section selected as 'Others' in Filing Status - Part A-General (1). AND Gross total income >0
308	Total Exemption entered in sr.no.8 of Part BTI is not equal to sum of 8a to 8i of Part B-TI	Sr.no.8 of Part BTI IS NOT EQUAL TO sum of 8a to 8i
309	Total Exemption entered in sr.no.9 of Part BTI is not equal to sum of 9a to 9j of Part B-TI	Sr.no.9 of Part BTI IS NOT EQUAL TO sum of 9a to 9j

310	Assessee has claimed exemption in Sr. No. 4i to 4viii of Schedule Part BTI but has not entered the registration/approval details of Section 12A/12AA or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General -"Details of registration or approval under Income Tax Act".	If any of the fields in Sr. No. 4i to 4viii of Part B TI > 0 AND Section 12A/12AA or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) **IS NOT SELECTED** in Part A General -"Details of registration or approval under Income Tax Act".
311	Assessee has claimed exemption in Sr. No. 8a of Schedule Part BTI but has not entered the approval details of Section 35 in Part A General -"Details of registration or approval under Income Tax Act"	If Sr. No. 8a of Part B TI > 0 And Section 35 IS NOT SELECTED in Part A General -"Details of registration or approval under Income Tax Act".
312	Assessee has claimed exemption in Sr. No. 12b of Schedule Part BTI but has not entered the approval details of Section 13B in Part A General -"Details of registration or approval under Income Tax Act"	If Sr. No. 12b of Part B TI > 0 And Section 13B IS NOT SELECTED in Part A General -"Details of registration or approval under Income Tax Act".
313	Assessee has claimed exemption in Sr. No. 8d of Schedule Part BTI but has not entered the approval details of Section 10(23AAA) in Part A General -"Details of registration or approval under Income Tax Act"	If Sr. No. 8d of Part B TI > 0 And Section 10(23AAA) IS NOT SELECTED in Part A General -"Details of registration or approval under Income Tax Act".
314	The sources of fund entered in Schedule EC are not from the previous year, due to which exemption is not allowed. (Amount applied from deemed application, 15% accumulation of earlier years, borrowed fund or others).	In Schedule EC, Sr.no. 5 <=A2+A3+A4+A5
315	If Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is selected in Part A-General at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI should be equal to Sr.no. Aiie + Bii - Sr.no. Diii of Schedule VC	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General AND sum of Values at fields Aiie + Bii - Diii of Schedule VC is not equal to Sl. no. 1 of Part B-TI.

316	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 12A/12AA/12AB but section 11 is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 12A/12AA/12AB. AND Section of exemption opted for under the new provisions is OTHER THAN section 11 ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 11
317	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(iv) but section10(23C)(iv) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(iv). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(iv). ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(iv).
318	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(v) but section10(23C)(v) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(v). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(v). ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(v).

319	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(vi) but section10(23C)(vi) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(vi). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(vi). ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(vi).
320	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(via) but section10(23C)(via) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(via). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(via). ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(via).
321	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(46) but section10(46) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(46). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(46). ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(46).

322	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 11 but the registration details u/s 12A/12AA/12AB is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 12A/12AA/12AB . AND Section of exemption opted for under the new provisions is section 11. OR In filing status under "section under which the exemption is claimed " is section 11.
323	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(iv) but the registration details u/s 10(23C)(iv) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(iv) . AND Section of exemption opted for under the new provisions is section 10(23C)(iv). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(iv).
324	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(v) but the registration details u/s 10(23C)(v) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(v) . AND Section of exemption opted for under the new provisions is section 10(23C)(v). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(v).

325	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(vi) but the registration details u/s 10(23C)(vi) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(vi) . AND Section of exemption opted for under the new provisions is section 10(23C)(vi). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(vi).
326	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(via) but the registration details u/s 10(23C)(via) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(via) . AND Section of exemption opted for under the new provisions is section 10(23C)(via). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(via).
327	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(46) but the registration details u/s 10(46) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(46) . AND Section of exemption opted for under the new provisions is section 10(46). OR In filing status under "section under which the exemption is claimed " is section 10(46).
328	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.

329	Income selected in 2d"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI	In schedule SI , Income chargable u/s 115AD(1)(i) ' Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any . 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 . 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
330	Income selected in sl no 2e of schedule OS should match with the corresponding income in schedule SI	In schedule SI , Pass through Income Chargable u/s 115AD(1)(i) ' Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) ' is not equal to the amount entered at corresponding item of Sl. No. 2e of Schedule OS after reducing applicable DTAA income , if any . 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 . 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

331	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to Sl. No. 1a (Dividend other than 2(22)(e) - DTAA Dividend other than 2(22)(e) - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS	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)] of Schedule OS Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f
332	In "Schedule BP" 13e should be equal to 13e(i)+13e(ii)	Sum of amounts mentioned at 13e(i)+13e(ii) is not equal to amount mentioned in the field 13e of schedule BP

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or removeanyrulesabovebasedontechnicalfeasibilityandsamemaybeuploadedine-filingportal.
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Annexure 2

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

Step 1: Value entered by taxpayer will not be considered for any of the calculation of OS, CYLA, TI.

Step 2: Dividend portion can be computed which is included in TI by applying minimum condition

Lower of:
a. Dividend income at S.No. 1a of OS
b. Total Income after excluding Special Rates Incomes

Step 3: System calculated field will be populated with lower of interest expenditure claimed or 20% of computed dividend income included in Total Income.

Step 4: Re-run the calculation of CYLA, TI after considering system calculated value and stop the loop until unless there is change in any other field. If there is change in any

field, then same process will re-run.

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 beak 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:

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/- inSl.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.2e 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 2e.

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.

<u>**Annexure 4**</u>

<u>**Determining income for calculation of 234C**</u> :

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

i.   "Total income chargeable at normal rates" -"Dividend income other than

    2(22)(e)"

    ii.   Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG

    iii.   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+3 above)

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