Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 6 – Validation Rules for AY 2021-22

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1   Purpose

The Income Tax Department has provided free return preparation software in downloads page which are fully compliant with data quality requirements. However, there are certain commercially available software or websites that offer return preparation facilities as well. In order to ensure the data quality of ITRs prepared through such commercially available software, various types of validation rules are being deployed in the e-Filing portal, so that the data which is being uploaded are accurate and compliant to the validation rules to a large extent. The taxpayers are advised to review these validation rules to ensure that the software used by them is compliant with these requirements, to avoid rejection of return due to poor data quality or mistakes in the return.

The software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers, who may use their software. Software providers may please note that these validation rules will be strictly monitored and enforced and each rule will have to be complied strictly. In case of violations, the concerned return preparation utility/ software is liable to be blacklisted without any notice and such blacklisting will be published on the e-filing website. No return using blacklisted software will be permitted to be uploaded till the time the software provider is able to provide details of correction in software. This may cause avoidable inconvenience to the taxpayers and loss of reputation to software providers for which the Income Tax Department will not be responsible.

2   Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 6 for each defect as categorized below:

Table 1: List of Category of Defect

Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
B	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possible defect present in the return u/s 139(9). Appropriate notices/ communications will be issued from CPC.
D	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars.

2.1 Category A:

Table 2: Category A Rules

S. No.	Scenarios
1	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d +e)
2	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to j)

3	Schedule 80-IC/80IE sl. no e should be equal to sum of sl. no. a to dh
4	Schedule 80-IC or 80IE sl. no dh should be equal to sum of sl. no. (da+db+dc+dd+de+df+dg)
5	Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits
6	The name as entered by you in the return does not match with the name as per the PAN date base.
7	If the original return is filed under section 142(1) then tax payer cannot file revised return
8	Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.
9	If Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
10	Field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB can not be blank
11	If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB as no, a2i cannot be left blank
12	If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees as Yes, a2ii cannot be left blank
13	If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees as Yes, a2iii cannot be left blank
14	In part A general, Date of audit report cannot be greater than system date
15	Section 115BA is not applicable to foreign company
16	Section 115BAA is not applicable to foreign company
17	Section 115BAB is not applicable to foreign company
18	Once a proceeding is initiated u/s 148, 153A or 153C, no return can be filed u/s 139(1)/139(4)/139(5)
19	In "Schedule Manufacturing Account" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii
20	In "Schedule Manufacturing Account" at sl.no. 1Div **Total Direct expenses** should be equal to the sum of values at 1Di+1Dii+1Diii
21	In "Schedule Manufacturing Account" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)

22	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)
23	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii
24	In Manufacturing Account, value at Sl no 3 should be equal to 1F-2
25	Part A Manufacturing Account, Negative signs should not be allowed other than in sl no 3
26	In "Schedule Manufacturing Account-IndAs" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii
27	In "Schedule Manufacturing Account-IndAs" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii
28	In "Schedule Manufacturing Account-IndAs" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
29	In "Schedule Manufacturing Account-IndAs" Total of Debits to Manufacturing Account-IndAs at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)
30	In "Schedule Manufacturing Account-IndAs", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii
31	In Manufacturing Account-IndAs, value at Sl no 3 should be equal to 1F-2
32	Part A Manufacturing Account-IndAs, Negative signs should not be allowed other than in sl no 3
33	Part A P&L, Sl no 13 Gross profit transferred from Trading Account should be equal to Sl no 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + Sl. No. 12b " Income from Intraday Trading' of Part A trading account
34	In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at Sl.No. 14.xic shall be equal to sum of Sl.No. 14.x.(ia + ib)
35	Sum of other income at Sl. No. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) should be equal to to total of other income at Sl. No. 14 in Schedule Part A- P&L
36	Part A P&L, Sl no 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of sl no 13+14xii
37	Part A P&L, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank

38	Part A P&L, Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x
39	In Part A -P&L, Sl. No. 23v 'Total expenditure on insurance' should be equal to amounts at Sl. No. (23i+23ii+23iii+ 23iv)
40	Part A P&L, Sl no 30iii Total of commission should be equal to sl no 30i+30ii
41	Part A P&L, Sl no 31iii Royalty should be equal to sl no 31i+31ii
42	Part A P&L, Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
43	In Part A -P&L, Sl. No. 44x 'Total rates and taxes paid or payable' should be equal to amounts at Sl. No. 44(i+ii+iii+iv+V+vi+vii+viii+ix).
44	Part A P&L, Sl no 46 Other expenses, total should be equal to sum of individual figures
45	In Sch P&L , breakup of Bad debts shall be consistent with total
46	Part A P&L, Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
47	Part A P&L, Sl no 51iii interest should be equal to sl no 51i+51ii
48	Part A P&L, Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
49	Part A P&L, Sl no 56 Profit after tax should be equal to 53 - 54 - 55
50	Part A P&L, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57
51	Part A P&L, sl no 60 Balance carried to balance sheet in proprietor's account (58 –59) should be equal to sl no 58 –59
52	If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
53	In "Schedule Profit & Loss A/c" field 61(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].
54	In "Schedule Profit & Loss A/c" in table 61(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
55	Tonnage capacity cannot exceeds 100MT in Sl. No. 61 of Profit & Loss account

56	In profit & loss Account , Presumptive income u/s 44AE should be : 1.- Tonnage<=12MT-Rs. 7500 *no. of months or higher of amount entered 2.-Tonnage >12MT-Tonnage *1000*no. of months or higher of amount entered
57	If income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.
58	In schedule Part A-P & L IndAs, Sl. No.14 should be equal to sum of values at 14(i + ii + iii + iv + v + vi + vii + viii + ix + x+xic)
59	Part A P&L, Sr. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation
60	Part A P&L,The value at filed "61(ii)" is greater than zero then it is mandatory to fill details in table at Sl. No. 61
61	Assessee is having presumptive income but Part–B of P&L (Profit and Loss) A/c has not been filled
62	In Part A P&L, if assesee has opted for taxation u/s 44B , sl no 62b "Net Profit " cannot be less than 7.5% of " Gross receipts /turnover
63	In Part A P&L, if assesee has opted for taxation u/s 44BB , sl no 62b "Net Profit " cannot be less than 10% of " Gross receipts /turnover
64	In Part A P&L, if assesee has opted for taxation u/s 44BBA , sl no 62b "Net Profit " cannot be less than 5% of " Gross receipts /turnover
65	In Part A P&L, if assesee has opted for taxation u/s 44BBB , sl no 62b "Net Profit " cannot be less than 10% of " Gross receipts /turnover
66	In P&L, for 44AE same registration number of good carriage cannot be entered more than once.
67	In Schedule P & L , Sl. No. 62 "Gross Receipts" should be equal to sum of individual line items
68	In Schedule P & L , Sl. No. 62 "Net Profit " should be equal to sum of individual line items
69	If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A - P&L -Ind AS.

70	Part A P&L-IndAS, Sl no 13 Gross profit transferred from Trading Account should be equal to Sl no 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + Sl. No. 12b " Income from Intraday Trading' of Part A trading account IndAs
71	In schedule Part A-P & L IndAs, sum of individualnof Any Other Income at Sl.No. 14.xi shall be equal total amount of "any other income"
72	Part A P&L-IndAS, Sl no 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of sl no 13+14xii
73	Part A P&L-IndAS, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
74	Part A P&L-IndAS Sl. no 22xi Compensation to employees should be equal to sum of 22i to 22x
75	Part A P&L-IndAS value at Sr.no 23i to 23iv should be equal to Sr.no 23v
76	Part A P&L-IndAS, Sl no 30iii Total of commission should be equal to sl no 30i+30ii
77	Part A P&L-IndAS, Sl no 31iii Royalty should be equal to sl no 31i+31ii
78	Part A P&L-IndAS, Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
79	In Sch P&L-IndAS , breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total
80	Part A P&L-IndAS, Sl no 46 Other expenses, total should be equal to sum of individual figures
81	Part A P&L-IndAS,, the sum of Bad Debts, amount entered in Sl. No 47i + 47ii + 47iii shall be consistent with total of Sl.No.47.iv. Total Bad Debt
82	Part A P&L-IndAS, Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
83	Part A P&L-IndAS, Sl no 51iii interest should be equal to sl no 51i+51ii
84	Part A P&L-IndAS, Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
85	Part A P&L-IndAS, Sl no 56 Profit after tax should be equal to 53 - 54 - 55
86	Part A P&L-IndAS, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57

87	Part A P&L-IndAS, Sr. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation
88	Part A P&L-IndAS, sl no 60 Balance carried to balance sheet in proprietor's account (58 −59) should be equal to sl no 58 −59
89	Part A P&L IND AS, sl no 61AViii items that will be reclassified to P&L should be equal to sum of sl no 61Aito61Avii
90	Part A P&L IND AS, sl no 61BVii items that will be reclassified to P&L should be equal to sum of sl no 61Bito61Bvi
91	Part A P&L IND AS, sl no 62 Total comprehensive income should be equal to sum of sl no (56 + 61A + 61B)
92	In Trading Account, value at sl.no.4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)
93	In Part A-Trading Account, SI.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of SI. No.4A(i)+4A(ii)+4A(iiic).
94	In Part A-Trading Account, SI.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
95	In Part A-Trading Account , SI.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
96	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii
97	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
98	In Trading Account, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)
99	Part A Trading Account, Negative values are not allowed other than in sl no 11 and/or 12
100	In Trading Account-IndAs, value at sl.no.4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)
101	In Part A-Trading Account-IndAs, SI.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of SI. No.4A(i)+4A(ii)+4A(iiic).
102	In Part A-Trading Account-IndAs, SI.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
103	In Part A-Trading Account-IndAs , SI.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
104	In "Schedule Trading Account-IndAs" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii
105	In "Schedule Trading Account-IndAs" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)

106	In Trading Account-IndAs, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)
107	Part A Trading Account-IndAs, Negative values are not allowed other than in sl no 11 and/or 12
108	Balance Sheet should match.
109	Arithmetical check In Part A-BS, Sr no 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)
110	Arithmetical check In Part A-BS sr no 2iii should be equal to 2i+2ii
111	Arithmetical check In Part A-BS "Equity and liabilities"Sr no 3E should be equal to (3A + 3B + 3C + 3D)
112	Arithmetical check In Part A-BS, Sr no 4E should be equal to (4A + 4B + 4C + 4D)
113	Arithmetical check In Part A-BS ,Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E)
114	In Part A-BS Total of I and Total of II should be matched
115	If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L can not be blank
116	Arithmetical check In Part A-BS "Non Current Assets" Total of fixed assets, Sr no 1Av should be equal to 1(id + iid + iii + iv)
117	Arithmetical check In Part A-BS "Non Current Assets" Total of non current investment, sr no 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii)
118	Arithmetical check In Part A-BS , Sr no 1F should be equal to (Av + Bix + C + Dv + Eiii)
119	Arithmetical check In Part A-BS, Sr no 2Aviii should be equal to 2A(ic + ii + iii + iv + v + vi + vii)
120	Arithmetical check In Part A-BS ,Sr no 2Bviii should be equal to 2b(i + ii + iii + iv + v + vi + vii)
121	Arithmetical check In Part A-BS ,Sr no 2Ciii should be equal to 2C(i + ii + iii)
122	Arithmetical check In Part A-BS ,Sr no 2Dv should be equal to 2D(i + ii + iii + iv)
123	Arithmetical check In Part A-BS ,Sr no 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F)
124	Arithmetical check In Part A-BS , Total of assets should be equal to Se 1F+2G
125	If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A -BS - Ind AS .

126	In Part A-BS IND AS, Sr no 1Aiv should be equal to 1iv(Aii + Aiii)
127	In Part A-BS IND AS, Sr no 1C should be equal to 1(Aiv + Biii)
128	In Part A-BS IND AS, Total non current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc)
129	In Part A-BS IND AS, Total of equity and liabilities should be equal to (1C + 2A +2B)
130	In Part A-BS IND AS, Total of non current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)
131	Part A-BS IND AS "ASSETS" Total of Current assets should be equal to II(2A + 2B + 2C + 2D)
132	Part A-BS IND AS "ASSETS" Total of I and Total of II should be matched
133	If tax liability is computed, income under atleast one of the heads and in "Gross Total Income" shall be declared.
134	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
135	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .
136	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)
137	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)
138	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
139	In schedule -Part B TI the value in pt. 5 should be EQUAL TO total of pt.(1 + 2v + 3c+ 4d)
140	In "Schedule PART B - TI" , value of '1' 'Income from house property' is greater than 0 but schedule HP Not filled
141	In "Schedule PART B - TI" , value of '2i' **Profits and gains from business other than speculative business and specified business** should be equal to "A39 of Schedule-BP"
142	In schedule Part B-TI, Sl. No. 3ai "Income claimed in Short term chargeable @15%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG
143	In schedule Part B-TI, Sl. No. 3aii Income claimed in Short term chargeable @30% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iii of item E of schedule CG

144	In schedule Part B-TI, Sl. No. 3aiii , Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iv of item E of schedule CG
145	In schedule Part B-TI ,Sl. No. 3aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9v of item E of schedule CG
146	In schedule Part B-TI, Sl. No. 3bi-Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vi of item E of schedule CG
147	In schedule Part B-TI,Sl. No. 3bii- Income claimed in Long term chargeable @20%>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG
148	In schedule Part B-TI, Sl. No. 3biii- Income claimed in LTCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal toequal to 9viii of item E of schedule CG
149	If Sl.no.4a of Sch-Part B TI >0 , then it is mandatory to fill schedule OS or amount at Sl. No. 4a of schedule -Part B TI should be equal to sl.no.6 of Sch OS
150	If Sl.no.4b of Sch-Part B TI >0 , then it is mandatory to fill schedule OS or amount at Sl. No. 4b of schedule -Part B TI should be equal to sl.no.2 of Sch OS
151	If Sl.no.4c of Sch-Part B TI >0 , then it is mandatory to fill schedule OS or amount at Sl. No. 4c of schedule -Part B TI should be equal to sl.no.8e of Sch OS
152	In Part B-TI Sl. No. 6 Losses of current year set off against income from all the heads should be equal to total of "2xvii" , "3xvii " and "4xvii of Schedule CYLA
153	The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA
154	In part B ,TI ,the value of GTI(pt9) should be equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) or "0" which ever is higher
155	If Deduction u/s 10AA is claimed in Part B TI, Schedule 10AA shall be filled

156	In schedule Part B -TI, Total Income" should be same　"Total of (GTI minus Chapter VI-A deductions **& deduction u/s 10AA**) after considering rounding-off"
157	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled!
158	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!
159	In schedule part BTI- Deduction u/s 10AA should be consistent with the deduction mentioned in schedule 10AA'but cannot exceed Sl. No. 9-10-11c of Part B TI
160	In Part B-TI, Sl.No. 16 .Net agricultural income/ any other income for rate purpose should be equal to Sl. No 2v of schedule EI
161	In schedule part B TI, deduction under chapter VI-A, Part-C should be equal to sl no 2 of schedule VI-A but cannot exceed ii5 of schedule BFLA as reduced by presumtive income u/s 44AE "37(i) of schedule BP
162	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).
163	If Income chargeable to tax at special rate is offered to tax in Sch.Part-B – TI, details of the same in the relevant schedules,viz.,Sch.BP/CG/Sch.OS and Sch.SI must be shown.
164	In "Schedule PART B - TI" , value of '2ii' **Profits and gains from speculative business** should be equal to "E3(ii)" at table "E of Schedule BP."
165	In "Schedule PART B - TI" , value of '2iii' **Profits and gains from specified business** should be equal to "E3(iii)" at table "E of Schedule BP."
166	Income offered u/s 115BBF and 115BBG & 115B in sl. No 2(iv) of Part B TI should be equal to sum total of value at field (A3d) , (A3e) & 3iv of Table E of schedule BP.
167	In Part BTI, Deemed income under section 115JB should be equal to Sl.no.9 of Schedule MAT
168	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to sl. No 1 of schedule VI-A
169	In Schedule part B TI, Sl. No. 14 Income chargeable to tax at special rate under section 111A, 112, 112A etc, should be consistent with sum total of special incomes of Schedule SI
170	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"

171	In Part B TTI Sl. No. 2b should be equal to total of Col.(ii) of Schedule SI
172	Tax credit shown by assessee in Part B-TTI/ Tax Paid schedule shall be consistent with the claims made in relevant schedules of TDS/TCS/IT
173	In Part B TTI, the value in pt. 2c should be equal to the total of (2a + 2b)
174	In Part B TTI, the value in pt. 2f should be equal to total of (2c + 2diii +2e)
175	Tax Relief claimed under Section 90/90A in Part B TTI at Sl. No. 6a should be equal to amount entered in sl. No 2 of Schedule TR.
176	Tax Relief claimed under Section 91 in Part B TTI at Sl. No. 6b should be equal to amount entered in sl. No 3 of Schedule TR.
177	"Total Tax Relief" in Part B TTI at Sl. No. 6c should be same as the sum of (Relief u/s 90/90A at Sl. No. 6a and Relief u/s 91 at Sl. No. 6b).
178	In Part B TTI , the value in pt. 8e should be equal to total of (8a + 8b + 8c+8d) .
179	In Part B TTI, the value in pt. 9 should be equal to the total of (7 + 8e)
180	In Part B TTI, the value in point 10e should be equal to (10a+10b+10c+10d).
181	IFSC under "Bank Details" should tallied with the RBI database
182	Schedule Part-B TTI, Sl.no 12 should be equal to the sum of Sl.no 10e- 9 (only if the difference is positive)
183	If in Schedule Part-B TTI, Sl.no 12 should be equal to the sum of Sl.no 9- 10e (only if the difference is positive)
184	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income u/s 115JB" or value at sl.no.2f "Gross tax liability"
185	In Schedule Part BTTI, Tax payable after credit u/s 115JAA at Sl. No. 5, should be equal to sum of SL.no 3 -4
186	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c
187	The value in pt. 1a -Tax payable on deemed total income under section 115JB should be equal to Value at Sl. No. 10 of Schedule MAT Note : This rule is not applicable if taxpayer is opting for 115BAA or 115BAB in part A general

188	In Part B TTI, Sl. No. 4 "Credit under section 115JAA of tax paid in earlier years " should be equal to Sl. No. 5 of Schedule MATC
189	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years cannot be claimed if Sl. No. 2f is less than Sl. No. 1d
190	"Total Tax Payable on Deemed Total Income u/s 115JB" should be equal tp sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).
191	In "Schedule Part B TTI" point "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT and the date of deposit should be between 01/04/2020 and 31/03/2021 for A.Y 2021-22.
192	In "Schedule Part B TTI" Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT and the date of deposit should be after 31/03/2021 for A.Y 2021-22.
193	Schedule 10AA vale at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
194	If opting for lower taxation under section 115BA, following deductions cannot be claimed: (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA ,
195	If opting for lower taxation under section 115BAB, following deductions cannot be claimed: (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA or 80M ,
196	If opting for lower taxation under section 115BAA, following deductions cannot be claimed: (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA and 80LA(1A) or 80M.
197	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
198	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9

199	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
200	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
201	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
202	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
203	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+…..)
204	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
205	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
206	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
207	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
208	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
209	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
210	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
211	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+…..)
212	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
213	If deduction under section 80G claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80G
214	In Sch 80G Donee PAN cannot be same as "Assesse PAN" or "PAN at Verification"
215	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) cannot be more than value at field "Total Donations"(E in Schedule 80G)

216	In Sch 80G, Sl No A Amount donated in cash should not exceed Rs. 2000
217	In Sch 80G, Sl No B Amount donated in cash should not exceed Rs. 2000
218	In Sch 80G, Sl No C Amount donated in cash should not exceed Rs. 2000
219	In Sch 80G, Sl No D Amount donated in cash should not exceed Rs. 2000
220	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.
221	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.
222	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.
223	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.
224	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
225	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block
226	In Schedule 80G, PAN of the donee, should be unique across all the blocks A, B , C and D
227	In Schedule VIA, value at sl.no.1a of system calculated value of 80G should match with value at eligible donation at sl.no. E in Schedule 80G
228	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.
229	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)
230	In Sch 80GGA, Amount donated in cash should not exceed Rs. 10000/ 2000 as the case may be
231	In Sch 80GGA, Amount donated in cash should not exceed Rs. 10000/ 2000 as the case may be
232	In Sch 80GGA Donee PAN should not be same as "Assesse PAN" or "PAN at Verification"
233	If deduction u/s 80GGA is claimed in Sch VI A, details shall be provided in Schedule 80GGA
234	The date entered in schedule BBS should be between 01/04/2020 to 31.03.2021 for **AY 2021-22**
235	In Schedule BBS, Surcharge should be equal to 12% of amount of Additional income tax payable under section 115QA

236	In Schedule BBS, Health & Education cess should be equal to 4% of amount of Additional income tax payable+Surcharge
237	In Schedule BBS, total tax payable should be equal to the sum of Additional income tax payable+Surcharge+Health & education cess
238	In Schedule BBS, Additional Income Tax + Interest payable should be consistent with sum of Total tax payable+ Interest payable u/s 115QB
239	In Schedule BBS, the net tax payable should be. equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Positive)
240	In Schedule BBS, the net tax Refundable should be equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Negative)
241	Schedule BFLA Sl no **2(i)"Brought foward HP Loss"** should be equal to sl no **4(xiii)"Adjustment of above losses in Schedule BFL "** of CFL
242	Schedule BFLA Sl no **2xvi** should be equal to sum of Sl no **(2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv)**
243	Schedule BFLA Sl no **5xvii** should be equal to sum of Sl no (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
244	In Sch BFLA , the total value in Column no **4xvi** Brought forward allowance under section 35(4) set off should be equal to **total of Col. 7 of UD**
245	In Sch BFLA , the total value in Column no **3xvi** Brought forward depreciation set off Should be equal to **total of Col. 4 of UD**
246	Schedule BFLA sl no **1i** should be equal to sl no **(5ii of schedule CYLA)**
247	Schedule BFLA sl no **1ii** should be equal to sl no**(5iii of schedule CYLA)**
248	Schedule BFLA sl no **1iii** should be equal to sl no**(5iv of schedule CYLA)**
249	Schedule BFLA sl no 1iv should be equal to sl no**(5v of schedule CYLA)**
250	Schedule BFLA sl no **1v** should be equal to sl no**(5vi of schedule CYLA)**
251	Schedule BFLA sl no **1vi** should be equal to sl no**(5vii of schedule CYLA)**
252	Schedule BFLA sl no 1vii should be equal to sl no**(5viii of schedule CYLA)**
253	Schedule BFLA sl no **1viii** should be equal to sl no**(5ix of schedule CYLA)**

254	Schedule BFLA sl no **1ix** should be equal to sl no**(5x of schedule CYLA)**
255	Schedule BFLA sl no **1x** should be equal to sl no**(5xi of schedule CYLA)**
256	Schedule BFLA sl no **1xi** should be equal to sl no**(5xii of schedule CYLA)**
257	Schedule BFLA sl no **1xii** should be equal to sl no**(5xiii of schedule CYLA)**
258	Schedule BFLA sl no **1xiii** should be equal to sl no**(5xiv of schedule CYLA)**
259	Schedule BFLA sl no **1xiv** should be equal to sl no**(5xv of schedule CYLA)**
260	Schedule BFLA sl no **1xv** should be equal to sl no**(5xvi of schedule CYLA)**
261	Schedule BFLA Sl no **2(xiv)** should be equal to sl no **11(xiii)** of CFL
262	Schedule BFLA Sl no 3xvi should be equal to sum of Sl no (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)
263	Schedule BFLA Sl no 4xvi should be equal to sum of Sl no (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv)
264	Schedule BFLA Sl no **2(vi+vii+viii+ix+x+xi+xii)** should be equal to sl no **9(xiii)+10(xiii)** of CFL
265	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (**item 53 and 61(ii) and 62(b) of Part A-P&L**) or **(item 53 of Part A-P&L – Ind AS)** (as applicable)
266	Schedule BP- The value in pt. **12(i)** "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should be equal to value in item **6 of Schedule-DEP**
267	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI .
268	In Schedule BP, Income reduced from Row no A3 to be offered under schedule HP - receipts shown in schedule HP should not be less than amount reduced from schedule BP A3
269	In Schedule BP, Income reduced from Row no A3 to be offered under schedule HP- receipts shown in schedule HP should not be less than amount reduced from schedule BP A3
270	In Schedule BP, Income reduced from Row no A3b to be offered under schedule CG - receipts shown in schedule CG should not be less than amount reduced from schedule BP A3b.

271	In Schedule BP, Income reduced from Row no A3c to be offered under schedule OS- receipts shown in schedule OS should not be less than amount reduced from schedule BP A3c
272	In Schedule BP, Income reduced from Row no A3c (i) "Dividend Income" to be offered under schedule OS- Income reduced should not be more than dividend income offered in Sl. No. 14(iii) Of P & L /P & L IndAs
273	In schedule BP, **Sl.No.A6**. should be equal to the sum of Sl.No (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d). Are inconsistent
274	In schedule BP, Sl.No.**A.10** Adjusted profit or loss **(6+9)** and the sum of amount entered in **Sl.No.6+Sl.No.9** are inconsistent
275	Sl no A12iii should be equal to sum of Sl no A(12i+12ii)
276	In schedule BP, **Sl.No.A.13** Profit or loss after adjustment for depreciation should be equal to sum of amount entered in Sl.No.**(10+11-12iii)**
277	In schedule BP, **Sl.No.A.26** should be equal to sum of Sl. No. (14+15+16+17+18+19+20+21+22+23+24+25)
278	The value at field (A14) of schedule BP should be equal to the value at SI.No. 6s of schedule OI.
279	The value at field (A15) of schedule BP should be equal to the value at SI.No. 7k of schedule OI.
280	The value at field (**A16)** of schedule BP should be equal to the value at SI.No. **8Aj** of schedule OI.
281	The value at field **(A17)** of schedule BP should be equal to the value at **SI.No. 9F** of schedule Part A- OI.
282	The value at field **(A18)** of schedule BP should be equal to the value at **SI.No. 11h** of schedule Part A- OI.
283	In schedule BP value at field A29 should be equal to total of column (4) of Schedule ESR.
284	In Such BP, Sl. No. .A31 should be equal to Sl no.8B of Such Part-A OI
285	The value at field (A32) of schedule BP should be equal to the value at SI.No. 10h of schedule Part A - OI.
286	The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI .
287	The value at SI.No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ Sl no.52of Part A P&L-Ind AS)
288	In schedule BP, Sl no A5d should be equal to A(5a+5b+5cn)

289	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)-(Business loss set off))
290	In schedule BP , sl no 37(i) should be equal to 61(ii) of schedule P&L
291	In schedule BP , sl no 37(ii) should be equal to 62(b)"Net Profit u/s 44B" of schedule P&L
292	In schedule BP , sl no 37(iii) should be equal to 62(b)"Net Profit u/s 44BB" of schedule P&L
293	In schedule BP , sl no 37(iv) should be equal to 62(b)"Net Profit u/s 44BBA" of schedule P&L
294	In schedule BP , sl no 37(v) should be equal to 62(b)"Net Profit u/s 44BBB" of schedule P&L
295	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI
296	In Schedule BP, "Depreciation allowable under section 32(1)(i)", can be claimed only if ''Nature of business'' mentioned by the taxpayer pertains to power sector.
297	In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank
298	The Income/receipts, that have been reduced at Sl.No.3 and/or Sl.No.5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',
299	Non resident taxpayer cannot offer income u/s 115BBF
300	In Schedule BP, Income reduced from Row no A5 to be offered under schedule EI- receipts shown in schedule EI should not be less than amount reduced from schedule BP A5
301	In Schedule BP, value at Sl no.A21 should be equal to sum of values at Sl.no.A(21a+21b+21c+21d+21e+21f+21g+21h+21i+21j+21k+21i)
302	The value at field A24 of schedule BP should be equal to sum of sl. no 24(a+b+c+d+e)
303	Schedule BP, sl no 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR
304	The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI
305	**If in schedule SI, benefit of Income from Insurance Busines**s u/s 115B is claimed then it is mandatory to fill Sl. No. 4b of schedule BP

306	**In schedule BP, Sl.No.A.9 should be equal to the sum of amount entered in Sl.No(7a + 7b + 7c + 7d + 7e + 8a+8b)**
307	The value at field **(A35)** of schedule BP should be equal to sum of Sl. No No. A(27+28+29+30+31+32+33+34)
308	The value at field (A36) of schedule BP should be equal to sum of si No. .A(13+26-35)
309	The value at field (A37x) of schedule BP should be equal to sum of values in si No. A(37i to 37ix).
310	The value at field (A38) of schedule BP should be equal to sum of si No. A(36) & A(37x).
311	Sl no 39 of sch BP should be equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f)
312	The value at field (B44) of schedule BP should be equal to sum of si No. B41+ B 42- B43
313	The value at field C48of schedule BP should be equal to sum of si No. C(45+46-47)
314	The value at field C50 of schedule BP should be equal to sum of si No. C(48-49)
315	In schedule BP, Sl.No.D. "Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to the sum of amount entered in Sl.No **A39+B44+ C50 (provide B 44 & C50 is more than 0)**
316	The sum of Values at fields Sr no.A(4a) should be equal to values at field Sr no.A (37x).
317	In "Schedule BP" value at field A40 should be equal to the sum of [4c-(39a + 39b + 39c + 39d + 39e)]
318	In "Schedule BP", value at field Ev should be equal to sum of Sl No Eii+ Eiii+ Eiv
319	In Schedule BP Sl no Evi should be equal to sl no Ei-Ev
320	In Such BP sl no B41 should be equal to Pt 2a "Net profit or loss from speculative business"
321	If opted for benefot of lower rate of taxation u/s 115BAB/115BA/115BAA, deduction u/s 35AD (Sl. No. 49) in schedule BP
322	Values at field 33AB, 33ABA and 33AC at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21
323	In schedule BP , Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
324	In Schedule BP, value at sl.no.3ci cannot be more than value entered in sl.no.14iii of Schedule Profit and Loss A/c

325	In Schedule BP, sum of values entered from 37(i) to 37(ix) should match with sum of values declared at sl.no.4a(i) to 4a(ix)
326	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI
327	In schedule BP, "Deductions in accordance with section 35AD(1)" or In schedule ESR deduction u/s 35(1)(ii) , 35(1)(iia) , 35(1)(iii),35(2AA) or 35CCCcannot be claimed if 115BAA or 115BAB is opted
328	Current year Speculative loss in CFL should be equal to amount mentioned in field "speculative loss" of schedule BP
329	Current year loss from specified business in schedule CFL should be equal to amount mentioned in field "Income from specified business u/s 35AD " of schedule BP
330	Current year STCG loss in Sch CFL at Sl. No. 9xiv should be equal to Table E (2x+3x+4x+5x) of Sch CG
331	Current year LTCG at Sl. No. 10xiv loss in Sch CFL sshould be equal to Table E (6x+7x+8x) of Sch CG
332	Current year HP loss at **Sl. No. 4xiv** in CFL should be equal to **Sl. No. 2xvii** of Sch CYLA
333	Current year loss from owning & maintaining race horces at Sl. No. 11xiv in schedule CFL should be equal to sl. No 8e of Sch OS
334	Current Year Loss from life insurance business u/s 115B in CFL should be equal to sl. No E(iv) of schedule BP
335	Current year Loss from Business & Profession (other than loss from Insurance business u/s 115B , loss from speculative business and specified businesss) i.e sl. No **(xiv)5c** in CFL should be equal to 3xviii of schedule CYLA
336	In schedule CFL , amount at Sl. No. 5b can be entered only if ,assesee is opting for taxation u/s 115BAA
337	In Schedule CFL, 5c should be equal to 5a- 5b
338	Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
339	Value at field "B13" in "Schedule CG"should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .
340	Value at field "C " in "Schedule CG" should be equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.

341	In Schedule CG, expenses u/s 48 (sr no A1b(iv) cannot be claimed, if Full Value of Consideration(sr no A1aiii) is not offered to tax
342	In Schedule CG, expenses u/s 48 (sr no A3b(iv) cannot be claimed, if Full Value of Consideration(sr no A3a) is not offered to tax
343	In Schedule CG, expenses u/s 48 (sr no A5b(iv) cannot be claimed, if Full Value of Consideration(sr no A5aiii) is not offered to tax
344	In Schedule CG, expenses u/s 48 (sr no A6b(iv) cannot be claimed, if Full Value of Consideration(sr no A6aiii) is not offered to tax
345	In Schedule CG, expenses u/s 48 (sr no B1b(iv) cannot be claimed, if Full Value of Consideration(sr no B1aiii) is not offered to tax
346	In Schedule CG, expenses u/s 48 (sr no B3b(iv) cannot be claimed, if Full Value of Consideration(sr no B3a) is not offered to tax
347	In Schedule CG, expenses u/s 48 (sr no B4b(iv) cannot be claimed, if Full Value of Consideration(sr no B4a) is not offered to tax
348	In Schedule CG, expenses u/s 48 (sr no B7b(iv) cannot be claimed, if Full Value of Consideration(sr no B7aiii) is not offered to tax
349	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
350	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
351	In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d If A1c-A1d , is negative , then A1e , should be equal to 0
352	In Schedule CG Sl.no. A2c of STCG should be equal to A(2a-2b)
353	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
354	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
355	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
356	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)

357	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
358	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)
359	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
360	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
361	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
362	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
363	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)
364	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
365	The Amount claimed in A6e of Schedule CG should be equal to value of pt. 6 of Sch DCG
366	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
367	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of A(aXi + aXn+ b)
368	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
369	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii)
370	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
371	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d),only if 1c is greater than 1d If B (1c-1d) is negative then B1e should be equal to 0
372	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
373	In Schedule CG Sl.no. B2c of LTCG should be the difference of B(2a-2b)
374	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)
375	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
376	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)
377	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
378	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A

379	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
380	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
381	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)
382	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
383	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
384	Schedule CG sl no Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
385	Schedule CG sl no Ex should be equal to difference of i-ix,only if (i) is greater than (x). This rule will be implemented for all columns
386	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
387	Schedule CG sl no Ei3 should be equal to sum of sl no (A5e+ A8b)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
388	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
389	In Schedule CG, sl no Ei5 is not equal to sl no A9b.
390	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
391	Schedule CG sl no Eiii should be equal to sum of sl no (A5e+A8b)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
392	Schedule CG sl no Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
393	In Schedule CG, sl no Ev should be equal to sl no A9b.
394	Deductions claimed under respective section in STCG and LTCG should match with Table D.
395	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)

396	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA
397	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
398	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
399	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
400	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA
401	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
402	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA
403	In Schedule CG, Sl. No. B12 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
404	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
405	In Schedule CG, expenses u/s 48(sr no B9b(iv) cannot be claimed, if Full Value of Consideration(sr no B9aiii) is not offered to tax
406	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
407	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)
408	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)
409	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)
410	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d
411	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)
412	In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b
413	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d)

414	In Schedule CG sl no Ei6 should be equal to sl no (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) as reduced by the amount of LTCG chargable or not chargable to tax at special rates specified in sl. No B12a & B12b , which is included therein
415	Schedule CG sl no Ei7 should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargable or not chargable to tax at special rates specified in sl. No B12a & B12b , which is included therein
416	In Schedule CG, sl no Ei8 should be equal sl no B12b.
417	Schedule CG sl no Evi should be equal to sl no (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargable or not chargable to tax at special rates specified in sl. No B12a & B12b , which is included therein
418	Schedule CG sl no Evii should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargable or not chargable to tax at special rates specified in sl. No B12a & B12b , which is included therein
419	In Schedule CG, sl no Eviii should be equal sl no B12b.
420	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
421	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
422	Value in 3i of Schedule CYLA should be equal to S.No 2vi of Table E of Schedule BP.
423	In schedule CYLA **Sl. No. 2xvii** cannot be more than Rs. 200000
424	In Schedule CYLA **"HP loss"** at Sl. No. 2i should be equal to SL.no. 4 of Schedule HP
425	In schedule CYLA , OS Loss should be equal to loss specified in sl. No 6 of Sch OS
426	In Schedule CYLA, Sl.no 4xvii i.e Total loss set off should be equal to sum of **(4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)**
427	In Schedule CYLA, Sl.no 2xviii Loss remaining after set-off should be equal to the output of Sl.no. 2i-2xvii
428	In Schedule CYLA, Sl.no 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl.no. 3i-3xvii
429	In Schedule CYLA, Sl.no 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl.no. 4i-4xvii

430	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4
431	In Schedule CYLA sl. No 1v , Speculative Income should be equal to **SL.no. 3ii of Table E Schedule BP**
432	In Schedule CYLA, Sl. No 1vi "Specified business Income" should be equal to SL.no. **3iii of Table E of Schedule BP**
433	In Schedule CYLA,Sl. No 1vii " Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG
434	In Schedule CYLA, ,Sl. No 1viii " Short term capital gain @30%" should be equal to SL.no. 9iii of item E of Schedule CG
435	In Schedule CYLA,,Sl. No 1ix" Short term capital gain taxable at applicable rates" should be equal to SL.no. 9iv of item E of Schedule CG
436	In Schedule CYLA ,Sl. No 1x "Short term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 9v of item E of Schedule CG
437	In Schedule CYLASl. No 1xi " Long term capital gain taxable @10%" should be equal to SL.no. 9vi of item E of Schedule CG
438	In Schedule CYLA,Sl. No 1xii " Long term capital gain taxable @20%" should be equal to SL.no. 9vii of item E of Schedule CG
439	In Schedule CYLA,Sl. No 1xiii " Long term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 9viii of item E of Schedule CG
440	In Schedule CYLA,Sl. No 1xiv " Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax)" should be equal to SL.no. 6 of Schedule OS
441	In Schedule CYLA,Sl. No 1xv " Profit from owning and maintaining race horses" should be equal to SL.no. 8e of Schedule OS
442	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 39 is positive Note : only if A39 is +ve.
443	In schedule CYLA , Value in 1iv should be equal to E3iv of Schedule BP
444	In Schedule CYLA, Sl.no **2xvii** i.e Total loss set off should be equal to sum of **(2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)**

445	In Schedule CYLA, Sl.no **3xvii** i.e Total loss set off should be equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi)
446	In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to SL.no. 2e of Schedule OS
447	Schedule DCG, Total deemed capital gains on sale of plant and machinery should be equal to sum of Sl no 1a + 1b + 1c+ 1d
448	Schedule DCG, total deemed capital gains on sale of building should be equal to sum of sl no 2a + 2b + 2c
449	Schedule DCG, total deemed capital gains on sale of depreciable assets should be equal to sum of sl no 1e+2d+3+4+5
450	Schedule DCG plant and machinery block entitled for depreciation at 15% should be equal to sl no 20i of schedule DPM
451	Schedule DCG plant and machinery block entitled for depreciation at 30% should be equal to sl no 20ii of schedule DPM
452	Schedule DCG plant and machinery block entitled for depreciation at 40% should be equal to sl no 20iii of schedule DPM
453	Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to sl no 20iv of schedule DPM
454	Schedule DCG block of building entitled for depreciation at 5% should be equal to sl no 17ii of schedule DOA
455	Schedule DCG block of building entitled for depreciation at 10% should be equal to sl no 17iii of schedule DOA
456	Schedule DCG block of building entitled for depreciation at 40% should be equal to sl no 17iv of schedule DOA
457	Schedule DCG block of furniture and fittings should be equal to sl no 17v of schedule DOA
458	Schedule DCG block of intangible assets should be equal to sl no 17vi of schedule DOA
459	Schedule DCG block of ships should be equal to sl no 17vii of schedule DOA
460	Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl no 1a + 1b + 1c+1d
461	Schedule DEP, total depreciation on building should be equal to sum of sl no 2a + 2b + 2c
462	Schedule DEP, total depreciation should be equal to sum of sl no 1e+2d+3+4+5
463	Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to sl no 17i or 18i of schedule DPM as applicable

464	Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to sl no 17ii or 18ii of schedule DPM as applicable
465	Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to sl no 17iii or 18iii of schedule DPM as applicable
466	Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to sl no 17iv or 18iv of schedule DPM as applicable
467	Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to sl no 14ii or 15ii of schedule DOA as applicable
468	Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to sl no 14iii or 15iii of schedule DOA as applicable
469	Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to sl no 14iv or 15iv of schedule DOA as applicable
470	Schedule DEP block of furniture and fittings should be equal to sl no 14v or 15v of schedule DOA as applicable
471	Schedule DEP block of intangible assets should be equal to sl no 14vi or 15vi of schedule DOA as applicable
472	Schedule DEP block of ships should be equal to sl no 14vii or 15vii of schedule DOA as applicable
473	Schedule DOA Amount on which depreciation at full rate to be allowed should be equal to sl no 3 + 4 -5 or 0 if the value is negative
474	Schedule DOA, sl no 9 should be equal to difference between sl no 7-8 or 0 if the value is negative
475	Sr.no 12 in Schedule DOA should be sum of Sr.no (10+11)
476	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13
477	Schedule DOA sl no 18 should be equal to sl no 6+9-12
478	Schedule DPM, Sl no 6 should be equal to sum of sl no 3+4-5, or 0 if the value is negative
479	Schedule DPM, sl no 9 should be equal to difference between sl no 7-8 or 0 if the value is negative
480	Sr.no 15 in Schedule DPM should be sum of Sr.no (10+11+12+13+14)
481	Sr.no 17 in Schedule DPM should be sum of Sr.no (15-16)
482	Schedule DPM Written down value on the last day of previous year should be equal to sl no 6+ 9 -15, or 0 if the value is negative
483	In Schedule DPM , amount at Sl. No. 3a cannot be greater than zero if assesee has not opted for taxation u/s 115BAA

484	In schedule DPM , additional depreciation is not allowed, if opted for lower taxation u/s 115BA or 115BAA or 115BAB
485	In schedule DPM , assessee cannot claim depreciation more than 40% if opted for lower taxation u/s 115BA or 115BAA or 115BAB
486	In Schedule EI Sl.no. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI
487	In Schedule EI Sl.no. 6 should be equal to sum of Sl.no 1+2(v)+3+4+5
488	In Schedule EI Sl.no. 2v should be equal to sum of Sl. no i-ii-iii+iv
489	In Schedule EI Sr. 2 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to sr. no. 40 of Schedule BP
490	In "Schedule EI" in total of Other exempt income **at Sl. No. 3** , should be equal to value entered in individual columns.
491	In "Schedule EI" ' Total income not chargeable to tax as per DTAA' **at Sl. No. 4** should be equal to the total of amount entered in "Amount of Income"
492	In Schedule ESR, Sl.No.4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and Sl.No.3-Sl.No.2 should be consistent.
493	Schedule ESR Sl no xv should be equal to sum of sl no i+ii+iii+iv+v+vi+vii+viii+ix
494	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)
495	Schedule FSI is not applicable for non residents
496	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)
497	If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily filled.
498	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled.
499	Total of Annual value of Outward Supplies as per the GST returns filed should be consistent with the break-up coloumn
500	In Schedule HP, more than two house cannot be claimed as self occupied
501	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.

502	In case of Co-owned property the total of assessee's share and co-owner's share should be equal to 100% Or In schedule HP , Assesee PAN & Co-Owner's PAN cannot be same
503	In Schedule HP, In case of co-owned property Annual value of the property owned should be own percentage share *Annual value .
504	Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero',
505	In Schedule HP, if annual value lettable value is zero or null then assessee cannot claim municipal tax ',
506	Interest on borrowed capital of HP should not be greater than 2,00,000 in case where property is self occupied
507	Total of House property should match with total of individual values
508	if Type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value at Sl. No. "a" of schedule HP cannot be 0
509	In Schedule HP, Sl.no 1e - Annual Value should be be equal to SL.no (1a-1d)
510	In Schedule HP, Sl.no 1d -Total should be equal to SL.no (1b+1c)
511	In Schedule HP, Sl.no 1i -Total should be equal to SL.no (1g+1h)
512	In Schedule HP - Sl.no 1k Income from House Property should be equal tol to sum of 1f – 1i + 1j
513	In Schedule HP, Sl.no 3 Pass through income should be equal to equal to the amount of net income/ loss of HP mentioned in Schedule PTI
514	In Schedule HP Standard deduction u/s 24(a) will not be allowed in case in assesee has opted for taxation u/s 115BAB
515	In Schedule HP Interest payable on borrowed capital u/s 24(b) will not be allowed in case in assesee has opted for taxation u/s 115BAB
516	Schedule ICDS sl no 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive
517	Schedule ICDS sl no 11b should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if negative
518	In Schedule IT , Total of col 5 Tax Paid/Amount should be equal to sum of individual values

519	In Schedule MAT Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes then Sr.no 8 should be mandatory filled. If Flag is N then Sr.no 8 should not allowed be filled
520	The value at field (7) of schedule MAT should be equal to sum of si No. (4+ 5n – 6l).
521	In Schedule MAT, Sr.no 9. Deemed total income under section 115JB should be sum of (7 + 8e – 8j)
522	In Schedule MAT, Sr.no 5n should be sum of Sr.no 5a to 5m
523	In Schedule MAT, Sr.no 6l should be sum of Sr.no 6a to 6k
524	In Schedule MAT, Sr.no 5a should be sum of Sr.no 54&55 of Schedule P&L
525	in Schedule MAT Sr.no 8A. e should be sum of Sr.no 8Aa to 8Ad
526	in Schedule MAT Sr.no 8B. j should be sum of Sr.no 8f to 8i
527	In Schedule MAT, Sl.no. 10 tax payable under section 115JB should be equal to 15% / 9% of Sl.no.9 as the case may be. This schedule is applicable only if sl. No 9>0 of schedule MAT
528	As per section 115JB assesee is not liable to compute MAT , if opting for tax regime under section 115BAA or 115BAB
529	IN Schedule MAT C Sr no 1, Tax under section 115JB in assessment year 2021-22 should be equal to 1d of PART B-TTI
530	In Schedule MAT C, Sl.no. 2 should be equal to Sl.no. 2f of Part BTTI
531	In Schedule MAT C, Sl.no. 3 should be equal to Sl.no. 2-1. This rule is applicable only if 2 is greater than 1 ,otherwise Sl.No. 3 = 0
532	In Schedule MAT C, Sl.no. 3 should be equal to zero when sl no 2 is less than or equal to 1
533	In Schedule MATC, Sl.no. 5 Amount of tax credit under section 115JAA utilized during the year should be equal to Total of item no**. 4c(xv)**
534	In Schedule MATC, Sl.no. 6 Amount ofMAT liability available for credit in subsequent assessment years should be equal to Total of item no. **4Dxv**.

535	If assessee is company under liquidation then schedule OL should be mandatory
536	in Schedule OS , Non-resident cannot offer income under section 115BBF.
537	In Schedule OS, Sl.no 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax should be equal to sum of sl.no 1di+1dii+1diii+1div+1dv
538	In Schedule OS, Sl.no 6 Net Income from other sources chargeable at normal applicable rates should be equal to sum of sl.no (1(after reducing income related to DTAA portion)- 3 + 4 + 5)
539	In Schedule OS, Sl.no 2 Income chargeable to tax at special rate should be equal to the sum of Sl.No. 2a+2b+2c+2d+2e elements related to Sl. No. 1
540	In schedule OS, sl no 2e , column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no 2e , column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
541	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi)
542	in schedule OS , Income offered u/s 115BBF have to mandatorily accompanied with form 3CFA , otherwise income will be chargable at Normal rates
543	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i) Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii))
544	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB
545	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a(i) should not exceed the field 1a(i) "Dividend income [other than (ii)]"

546	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"
547	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"
548	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
549	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
550	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" above
551	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates" above
552	In schedule OS , deduction claimed at Sl. No. 3d or at Sl. 8b will not be allowed in case you have opted for benefit of lower taxation u/s 115BAB
553	In schedule OS , Sl. No. 1(a) should be equal to Sl. No. 1(a)(i) + sl. No. 1(a)(ii)
554	In Schedule OS, Sl.no 1 Gross amount chargeable to tax at normal applicable rates should be equal to the sum of Sl.No. 1a+1b+1c+1d+1e
555	In Schedule OS, Sl.no 3d Deduction u/s 57 should be equal to the sum of **Sl.No. 3a+3b + 3c**
556	In Schedule OS, deduction at Sl.No. 3b 'Depreciation' will not be allowed/ restricted to the extent of amount at Sl. No.1c 'Rental income from machinery, plants, building, etc'.
557	In Schedule OS, Sl.no 7 Income from other sources (other than from owning race horses) should be equal to sum of sl.no 2+6
558	In Schedule OS, Sl.no 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d
559	In Schedule OS, Sl.no 9 Income under the head" Income from Other Sources" should be equal to sum of sl.no (7 +8e) (take 8e as nil if negative)
560	In Schedule OS, Sl.no 2, Pass through income in the nature of income from other sources chargeable at special rates should be equal to sum of all the drop downs

561	To offer income u/s 115BBF, Taxpayer has to be resident and return has to be filed within the due date, and should be in receipt of such income
562	Part A OI sl no 3a should be equal to column 11a(iii) of schedule ICDS
563	Part A OI sl no 3b should be equal to column 11b(iii) of schedule ICDS
564	In Part A OI , Sl no 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e
565	In Schedule Part A-OI, sl. No. 6 , Total amount disallowable under section 36 should be equal to sum of individual amounts at sl. No 6.
566	In Schedule Part A-OI, Sl.No.7.Total amount disallowable under section 37 should be equal to sum of individual amounts at Sl. No 7.
567	In Schedule Part A-OI, Sl.No.8A.j. Total amount disallowable under section 40 should be equal to sum of Sl.no.8A.a to Sl.No.8Ai
568	In Schedule Part A-OI, Sl.No.9.Total amount disallowable under section 40A should be equal to sum of individual amounts at Sl.no.9
569	In Schedule Part A-OI, Sl.No.10.h.Total amount allowable under section 43B is not equal to sum of amounts at Sl.no.10a to Sl.No.10
570	In Schedule Part A-OI, Sl.No.11h.Total amount disallowable under section 43B should be equal to sum of Sl.no.11a to Sl.No.11g
571	In Schedule OI, Sr.no 12i should be equal to sum of Sr.no 12a to 12h
572	In Schedule PTI, Col. 9 should be equal to Col. 7-8
573	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
574	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
575	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
576	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
577	Schedule RA, total donation should be equal to donation in cash + donation in other mode
578	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash
579	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash

580	Schedule RA, Total donation should be equal to bifurcation of total donation
581	Income selected in 2c"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI,after reducing applicable DTAA income , if any .
582	Income selected in sl no 2d"Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI, after reducing applicable DTAA income , if any .
583	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in sl. No 2a schedule OS,after reducing applicable DTAA income , if any .
584	In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in sl. No 2b of schedule OS
585	In schedule SI , Iincome at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI should match with amount of income offered in sl no 3e of schedule BP
586	In schedule SI , Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in sl no 3d of schedule BP
587	In schedule SI,Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in sl. No 2e of schedule OS
588	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG- DTAA fields
589	In Schedule SI tax computed in column (ii) can not be null if income in column (i) is greater than zero
590	Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5vi of schedule BFLA
591	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vii of schedule BFLA

592	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in sl no 5xi of schedule BFLA
593	Sum of income u/s (i)112 proviso (LTCG on listed securities/ units without indexation), (ii)112(1)(c)(iii) (LTCG for non-resident on unlisted securities), (iii)112A (LTCG on sale of shares on which STT is paid), (iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB), (v)115AC(1)(c) (LTCG for non-resident on bonds/GDR), (vi)115AD(1)(b)(iii)-LTCG by FII, (vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), (viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, (ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x schedule BFLA
594	Total of Income (i) of schedule SI should match with sum of individual line items
595	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI
596	115B income from life insurance business in schedul SI should be equal to balance income post BFLA i.e Sl. No. 5(iii)
597	In Schedule TCS, "The Amount of TCS claimed this year" Column 7 cannot be more than "Tax collected"
598	In Schedule TCS total of col 7 "TCS credit out of (5) or (6) being claimed this year" should be equal to sum of individual values
599	In Schedule TDS (Other than salary)[As per Form 16A/16B/16C/16D], , "The Amount of TDS claimed this year" cannot be more than "Tax deducted"
600	In Schedule TDS (As per Form 16A/16B/16C/16D)/TCS, year of tax deduction cannot be '0' / 'null ' if there is a claim brought forward of TDS
601	In Schedule TDS -1 or TDS 2 total of 'TDS Credit claimed this year" should be equal to sum of individual values
602	In Schedule TDS -1 or TDS-2 , Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows

603	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11
604	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), if TDS is claimed then Corresponding Income/ withdrawals offered - "Gross Amount " and "Head of Income " is to be mandatorily filled.
605	In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor),, if TDS is claimed then Corresponding Income offered - "Gross Amount " and "Head of Income" is to be mandatorily filled.
606	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor)
607	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16B/16C/16D furnished by Deductor)
608	In Schedule TDS 1 or TDS-2, if TDS credit relating to other person is selected the PAN of other person shall be provided mandatorily
609	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C**/16D** furnished by Deductor),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled
610	In Schedule TDS1 or TDS2 , claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" or "TDS deducted
611	In Schedule TPSA, Income tax payable should be 18% of amount of primary adjustment
612	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable
613	In Schedule TPSA, Health & Education cess should be 4% of amount of Additional income tax payable+Surcharge
614	In Schedule TPSA, total additional tax payable should be sum of Additional income tax payable+Surcharge+Health & education cess
615	In Schedule TPSA, the amount in taxes paid should be equal to the sum of amount deposited
616	In Schedule TPSA, the net tax payable should be equal to the difference of total additional tax payable and taxes paid

617	In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" schedule TPSA cannot be blank
618	In schedule TPSA , Date at which tax is deposit cannot be after System Date
619	In schedule TPSA, sl. No.1 should be equal to sum of values referred in AY 2019-20 and AY 2020-21
620	In schedule TR, Sl. No 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" should be equal to total of column d "Total tax relief available" wherever section 90/90A is selected in column e "Section under which relief claimed"
621	In schedule TR, Sl. No. 3, Total Tax relief available in respect of country where DTAA is not applicable should be equal to total of column d "Total tax relief available" wherever section "91" is selected in column e "Section under which relief claimed"
622	In schedule TR, sl no 2+3 is should be equal to sum total of column 1d
623	Schedule TR is not applicable for non residents
624	In Schedule TR, Col C "Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country
625	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
626	In schedule UD , amount at Sl. No. 3a can be entered only if ,assessee is opting for taxation u/s 115BAA
627	In Schedule UD, value at sl.no.4 cannot be more than sl.no. 3- sl.no.3a in any of the row
628	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- sl.no.3a - Sl. No. 4
629	Value claimed in 80-IA field in sch VI A at sl.no. 2e cannot be higher than the value in Sch 80-IA at sl.no.2f
630	Assessee cannot claim deduction u/s 80IA in Sl. No. 2e of schedule VI-A without filling Schedule 80IA
631	Total Part C deduction under schedule VI-A (Excl. deduction u/s 80M) cannot exceed Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable after adjusting the current & brought forward lossess and reducing income u/s 44AE "
632	Value claimed in 80-IB at Sl. No. 2h of Sch VI A cannot be higher than the value in Sch 80-IB at "Sl. No. K"

633	In schedule VI-A , Sl. No. 2h - Deduction u/s 80-IB cannot be claimed unless schedule 80-IB is filled
634	Value claimed in 80-IC or 80IE at Sl. No. 2j in Sch VI A cannot be higher than the value in Sch 80-IC/80IE (Sl. No. e)
635	In schedule VI-A , Sl. No. 2j , Deduction u/s 80-IC/IE cannot be claimed unless schedule 80-IC/IE is filled.
636	In Schedule VIA Sl no 3 should be equal to total of sl no 1&2
637	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" should be equal to sum of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC"
638	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" should be equal to sum of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC"
639	In Schedule VIA Sl no 2"Part C - Deduction in respect of certain incomes" should be equal to total of sl no e "section 80-IA " to sl. No p "section 80PA"
640	Sl.No.1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income.
641	In schedule VI_A , date of distribution of dividend cannot be after "one month prior to the date for furnishing the return of income under sub-section (1) of section 139" for deduction claimed under section 80M
642	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together
643	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"
644	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "No"
645	Deduction claimed u/s 80M cannot exceed dividend income offered in schedule in schedule OS and schedule BP
646	Foreign company cannot claim deduction u/s 80M
647	Value at "Sl no 11" of Part A trading Account should be equal to Sl no. 3 of Part A Manufacturing Account
648	In Part B TI, the value in Pt 17-Losses of current year to be carried forward should be equal to sum total **of row xiv** of Schedule CFL

649	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down
650	In case of domestic company, PAN entered at "Verification" should match with any of the PAN entered at "Key persons"
651	"Name" of the assesse in Part A General should match with the "Name" as per the PAN database.
652	If the original return is filed under section 142(1) then tax payer cannot file revised return
653	Return is being filed by Representative Assesse but the PAN quoted in return is not same as the PAN who is trying to upload the return.
654	Return u/s 139(1)/139(4)/139(5)/142(1) cannot be filed if assessment u/s 143(3) or 144 is completed
655	Once a proceeding is initiated u/s148, 153A or 153C, the original return filed u/s 139 cannot be revised
656	IFSC under "Bank Details" is not matching with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database.

2.2 Category B:

Table 3: Category B Rule

Sl.no.	Scenarios
1	If assesee is liable to audit u/s 44AB, then it is mandatory to file tax audit report u/s 3CA-3CD / Form 3CB-3CD online.
2	If income is declared in section 44DA then it is mandatory to upload Audit report u/s 44DA in Form 3CE on or before due date .

2.3 Category D :

Table 4: Category D Rule

Sl.no.	Scenarios
1	Deduction u/s 80-IB(11B) is claimed in the Income Tax Return but Form 10CCBC is not filed/ Form 10CCBC is not filed within due date for the AY 2021-22 or date as extended
2	Deduction u/s 80-IB(11C) is claimed in the Income Tax Return but Form 10CCBD is not filed/Form 10CCBD is not filed within due date or extended due date for the **AY 2021-22**
3	Deduction u/s 80-IB(7A) is claimed in the Income Tax Return but Form 10CCBA is not filed/ Form 10CCBA is not filed within due date or extended due date for the AY 2020-21
4	Deduction u/s 80-IB(7B) is claimed in the Income Tax Return but Form 10CCBB is not filed/ Form 10CCBB is not filed within due date or extended due date for the AY 2020-21

5	In case assesee is showing capital gain/loss on slump sale basis , form 3CEA is required to be uploaded on or before due date .
6	If assessee is liable to audit u/s 92E as per the Income Tax Return , then Form 3CEB is required to be uploaded on or before due date .
7	Benefit of lower tax rates u/s 115BA will be allowed only if Form 10IB is uploaded on or before due date of filing of return of income . Please note form is required to be filed only in first year of claim .
8	Benefit of lower tax rates u/s 115BAA will be allowed only if Form 10ID is uploaded on or before due date of filing of return of income Please note form is required to be filed only in first year of claim .
9	Benefit of lower tax rates u/s 115BAB will be allowed only if Form 10IE is uploaded on or before due date of filing of return of income .Please note form is required to be filed only in first year of claim .
10	In Part BTI Part C - Deduction can be claimed if the return is filed on or before the due date specified u/s 139(1)
11	Deduction u/s 10AA is claimed in the Income Tax Return but Form 56F is not yet filed
12	If assesse claiming relief u/s 90 & 91 then it is mandatory to file form 67
13	Tax Relief claimed in section 90/90A/91 as per the income tax return should be consistent with the amount referred in Form 67 **(Relief will be reduced based on the entries in the form)**
14	It is mandatory to file form 29B if tax as per MAT is more than tax as per Normal provisions of the act.
15	Deduction claimed u/s 10AA in schedule 10AA and the amount of deduction mentioned in Form 56F should be consistent **(deduction will be reduced based on the entries in the form)**
16	If deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB or u/s. 80 IC or u/s. 80IE is claimed, Form 10CCB shall be filed within due date for filing the said report for the AY 2021-22 or with in the date as extended
17	If assessee offered income under tonnage scheme form 66 must be filed within the allowable time.
18	In schedule BP , income offered u/s 44DAat Sl. No. 36(viii) should be equal to income as per form 3CE **(Income wil be increased if amount is more in Form 44DA)**
19	In schedule BP , income offered u/s c"Chapter-XII-G (tonnage)" should be equal to income as per form 66 (Income wil be increased if amount is more in Form 66)
20	Amount can be reduced from schedule BP at sl. No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively
21	Schedule DOA sl no 17 should be equal to sum of sl no 5+8-3-4-7-16

22	Schedule DPM, value at sl.no.20 should be equal to "5 + 8 -4 -7 - 19".
23	In schedule MAT Sl. No. 9 "Book Profits" should be equal to book profits at per Form 29B" Report under section 115JB of the Income-tax Act, 1961 for computing Book profits and Minimum AlternateTax "(Income wil be increased if amount is more in Form 29B)
24	Deduction u/s 80PA shall not be allowed if none of the nature of business code is selected as "(Refer sheet 80PA for list)"
25	In Part B TI , Sl. No. 11B>0 and Value at field (I) of Part C - Deduction in Schedule VI-A is greater than ZERO and Form 10DA has not been filed
26	Ensure filing of form 10CCF within specified due date in order to claim benefit of section 80LA/80lA(1A)"
27	In schedule VI_A, deduction claimed u/s 80JJAA at Sl. No. 2l should be equal to amount mentioned in Form 10DA
28	In schedule VI_A ,deduction claimed u/s 80LA(1)/80LA(1A) at Sl. No. 2m/n should be equal to amount mentioned in Form 10CCF (Deduction will be reduced based on the entries in the form)
29	In schedule VI_A,deduction claimed u/s 80IA at Sl. No. 2e should be equal to sum of amount mentioned in Form 10CCB
30	In schedule VI_A,deduction claimed u/s 80IB at Sl. No. 2h should be equal to sum of amount mentioned in Form 10CCB/10CCBA/10CCBB/ 10CCBC/ 10CCBD - if applicable
31	In schedule VI_A,deduction claimed u/s 80IAB at Sl. No. 2f should be equal to sum of amount mentioned in Form 10CCB
32	In schedule VI_A,deduction claimed u/s 80IAC at Sl. No. 2g should be equal to sum of amount mentioned in Form 10CCB
33	In schedule VI_A,deduction claimed u/s 80IC/80ID at Sl. No. 2j should be equal to sum of amount mentioned in Form 10CCB
34	In Part BTI, Sl. No.12 "Deduction u/s 10AA" can be claimed only if the return is filed on or before the due date specified u/s 139(1)