



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **ITR 7 – Validation Rules for AY 2021-22**

**Version 1.0**

**7<sup>th</sup> June 2021**

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## Document Revision List

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**Document Name:** ITR 7 – 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 7 for each defect as categorized below:

**Table 1: List of Category of Defect**

Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
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	The name as entered by assessee in the return should match with the name as per the PAN date base.
2	Assessee mentioned country as India in the "Personal Information" then user should quote mobile number of 10 digits only
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'
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.

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.
6	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.
7	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.
8	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'.
9	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.
10	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)(iii ae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).
11	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)'.
12	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).
13	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"
14	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"
15	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".
16	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
17	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(ia) or the date mentioned is after the date of filing the return.

18	In Schedule Audit information, the date of audit cannot be prior to the 01-04-2021 in Sr.no. H and Sr.no. I
19	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)
20	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.
21	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.
22	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.
23	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.
24	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.
25	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.
26	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.
27	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.
28	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.
29	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.
30	Sch LA to be filled if "section under which exemption is claimed" is mentioned as 13A in Part A General.
31	Sch LA to be filled only by Political party claiming exemption u/s 13A
32	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
33	Sch ET to be filled if "section under which exemption is claimed" is mentioned as 13B in Part A General.
34	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B
35	In Schedule ET, the date of audit cannot be prior to the 01-04-2021 in Sr.no. 4b
36	In Part A General -Filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC
37	In schedule ET, the Total mentioned in Sr.no. 6iii is not consistent with the sum of Sr.no. 6i+6ii.

38	In schedule ET, the Total mentioned in Sr.no. 6vi is not consistent with the sum of Sr.no. 6iv+6v.
39	In schedule ET, the Total mentioned in Sr.no. 6viii is not consistent with the difference of Sr.no. 6iii - 6vi.
40	In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(ia to iid)
41	In "Schedule VC", value at field 'Voluntary contribution local : A(iii)' should be equal to the sum of values at Ai + Aiie.
42	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.
4IT	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.
44	In "Schedule VC", value at field "Di" - "Aggregate of such anonymous donations received" is greater than value at field "C" - "Total Contributions".
45	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.
46	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)
47	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)
48	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)
49	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)
50	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)
51	In "Schedule ER", value at field "Disallowable expenditure (C1+C2+C3+C4)" of point C should be equal to the sum of values of (C1+C2+C3+C4)
52	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)
53	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]
54	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.
55	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)
56	Exemption u/s 11(1A) is allowed to the extent of net consideration entered in Schedule AI
57	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]
58	In "Schedule HP" 1(d) "total" should be equal to 1b + 1c
59	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)



60	In schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.
61	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)
62	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e-1h+1i)
63	In Schedule HP, Sr.no 4 should be equal to sum of Sr.no 1j+2j+3
64	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
65	Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null
66	In Schedule HP, Sl.no 3 Pass through income is not equal to the amount of HP income mentioned in Schedule PTI
67	First three alphabets should be as per list TAN codes on field TAN
68	In schedule CG, Sl. No. A1 biv should be equal to sum of A1(bi+bii+biii)
69	In schedule CG, Sl. No. A1c -'Balance (1a – biv)' should be equal to difference of A1(1a – biv)
70	In schedule CG, Sl. No. A1e of STCG Total should be equal to sum of A1(1c +1d)
71	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)
72	In schedule CG, Sl. No. A(2a)(iii) should be equal to sum of (ic + ii)
73	In schedule CG, Sl. No. A2 biv should be equal to sum of A2(bi+bii+biii)
74	In schedule CG, Sl. No. A2c of STCG Balance should be equal to (2aiii-biv)
75	In Schedule CG Sl.no. A2e of STCG should be the sum of (2c+2d)
76	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)
77	In "Schedule CG" value at field 'A5' "Total short term capital gain" should be equal to the sum of (A1e + A2e + A3 + A4)
78	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)
79	In "Schedule CG" value at field 'B1(aiii)' "Total" should be equal to the sum of (ic+ii)
80	In "Schedule CG" value at field 'B1(biv)' "Total" should be equal to the sum of B1(bi+bii+biii)
81	In "Schedule CG" value at field 'B1(c)' "Balance" should be equal to the sum of (1aiii - 1biv)
82	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)
83	In "Schedule CG" value at field 'B2(biv)' "Total" should be equal to the sum of B2(bi+bii+biii)
84	In "Schedule CG" value at field 'B2(c)' "Balance" should be equal to the sum of (2a - biv)
85	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)
86	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)

87	In "Schedule CG" value at field 'B4' "Total long-term capital gain" should be equal to the sum of (B1d + B2d + B3)
88	In Schedule CG, Full Value of Consideration (sr no A1a) is zero but expenses u/s 48 (sr no A1b(iv) are claimed
89	In Schedule CG, Full Value of Consideration (sr no A2aiii) is zero but expenses u/s 48 (sr no A2b(iv) are claimed
90	In Schedule CG, Full Value of Consideration (sr no B1aiii) is zero but expenses u/s 48 (sr no B1b(iv) are claimed
91	In Schedule CG, Full Value of Consideration (sr no B2a) is zero but expenses u/s 48 (sr no B2b(iv) are claimed
92	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)
93	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)
94	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
95	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered
96	In "Schedule OS" Sr.no. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)
97	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)
98	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.
99	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.
100	In "Schedule OS" Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"
101	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
102	In "Schedule OS" 3d should be equal to 3a+3b+3c
103	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 )
104	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)
105	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)
106	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)

107	In "Schedule BP" in 'A5(d)' " Total exempt income" should be equal to the sum of A5a + A5b + A5c
108	In "Schedule BP" in A6 "Balance" should be equal to the sum of (1 - 2 - 3 - 4 - 5d)
109	In "Schedule BP" in A9 "Total (7 + 8)" should be equal to the sum of (7 + 8)
110	In "Schedule BP" in A10 "Adjusted profit or loss (6+9)" should be equal to sum of (6+9)
111	In "Schedule BP" in A11 "Deemed income under section 33AB/33ABA/35ABB" should be equal to the sum of 11a + 11b + 11c
112	In "Schedule BP" in A14 "Total (10 +11+12+13)" should be equal to sum of 10 + 11 + 12 + 13.
113	In "Schedule BP" in A17 "Total (15 +16)" should be equal to sum of 15 + 16
114	In "Schedule BP" in A18 "Income (14 - 17)" should be equal to the sum of (14-17)
115	In "Schedule BP" in A19(iv) "Total (19i to 19iii)" should be equal to the sum of (19i + 19ii + 19iii)
116	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)
117	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)
118	In "Schedule BP" in C31 "Profit or loss from specified business (28+29-30)" should be equal to sum of (28+29-30)
119	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)
120	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)
121	In schedule BP, Sl.No.E is applicable for 12A/12AA regd assessee, however the same is to be filled by Assessing officer.
122	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.
123	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.
124	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.
125	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).
126	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).
127	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).
128	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.
129	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.
130	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.
131	In Schedule PTI, Col. 9 should be equal to Col. 7-8
132	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii

133	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
134	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
135	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
136	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
137	In "Schedule 115TD" , value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
138	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
139	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)'
140	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)'
141	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
142	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"
143	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"
144	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".
145	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".
146	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
147	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
148	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
149	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
150	In "Schedule TDS" in 15b(i) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.

151	In "Schedule TDS" in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.
152	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.
153	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected".
154	If Section 13A is selected in Part A-General at field "Please specify the section under which the exemption is claimed", then Aii + Bii of Schedule VC should be equal to Sl. no. 1 of Part B-TI
155	If Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or <del>13A</del> 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.
156	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.
157	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'
158	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.
159	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
160	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.
161	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+ <del>Sr.no.2</del> + Sr.no.3 of schedule Part-BTI.
162	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.
163	Arithmetical accuracy in total in pt. 4viii - "Total" field in Part B TI
164	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
165	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.
166	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

167	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.
168	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.
169	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.
170	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.
171	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.
172	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'
173	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'
174	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'
175	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.
176	In Schedule Part B-TI, Sr.no. 13i - "Income from house property" is not consistent with Sr. No. 4 of Schedule HP.
177	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.
178	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.
179	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.
180	In Schedule Part B-TI, Sr.no. 13iv - "Income from other sources" is not consistent with Sr. No. 9 of Schedule OS.
181	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
182	In "Schedule Part B – TI", value at field '16' "Total" should be equal to the sum of values at Sl.no.14 - 15
183	Anonymous donations is disclosed in schedule VC, but not disclosed in Schedule Part B-TI.
184	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).
185	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"
186	In "Schedule Part B – TTI", value in field '2(iii)' , "Total" should be equal to the sum of 2(i) +2(ii).

187	In "Schedule Part B – TTI" value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3"
188	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.
189	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.
190	In "Schedule Part B – TTI" value in field '5c', "Total" should be equal to the sum of "5a+5b"
191	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c
192	In "PART B- TTI" value at '7e' "Total Interest and Fee Payable" should be equal to the sum of '7a+7b+7c+7d"
193	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e
194	In "PART B- TTI" of '9e' Total Taxes Paid should be equal to the sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax "
195	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.
196	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e- Sl.no.8.
197	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.
198	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.
199	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
200	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
201	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y but the details are not filled
202	In Schedule 115TD, assessee has entered Accreted income u/s 115TD, but the field Sr.no. 9 "Specified date u/s 115TD" is blank
203	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.
204	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.
205	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(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).

206	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)
207	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)
208	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iii ae)
209	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.
210	In filing status - 'section under which exemption is claimed', is selected Section 10(23C)(iiiac) or Section 10(23C)(iii ae) but the objective is not selected as 'Medical' in Schedule IE3/IE4.
211	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)/(iii ae)
212	Income entered in return, but tax is not computed on the same.
213	Taxable income disclosed by persons whose income is unconditionally exempt.
214	Total Exemption entered in sr.no.8 of Part BTI is not equal to sum of 8a to 8i of Part B-TI
215	Total Exemption entered in sr.no.9 of Part BTI is not equal to sum of 9a to 9j of Part B-TI
216	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
217	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.
218	Income selected in 2d"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI
219	Income selected in sl no 2e of schedule OS should match with the corresponding income in schedule SI
220	In Schedule OS, Sl. No. 10 the quartely 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
221	In "Schedule BP" 13e should be equal to 13e(i)+13e(ii)

## 2.2 Category B:

**Table 3: Category B Rules**

S.No.	Scenarios
1	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).



2	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).
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### 2.3 Category D:

**Table 4: Category D Rules**

Sl.No.	Scenarios
1	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)(iiiiae)
2	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"
3	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 "
4	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"
5	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 "
6	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"
7	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 "
8	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"
9	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	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"

11	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 "
12	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"
13	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 "
14	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"
15	In Schedule Part A General under filing status - " <i>section under which the exemption is claimed</i> " 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"
16	In Schedule Part A General -"Details of registration or approval under Income Tax Act" under Column "Section under which <i>registered or approved</i> " 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 "
17	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%.
18	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.
19	Assessee claiming exemption u/s 11 in Sr.no. 4viii, but has not E-filed the Audit Report in Form 10B
20	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
21	Details of Audit report u/s 92E is furnished in Schedule Audit Information but Form 3CEB is not filed
22	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents.
23	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
24	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant.
25	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
26	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

27	Assessee is claiming exemption u/s 13A, but the return is filed after due date
28	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.
29	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of each voluntary contribution received.
30	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.
31	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.
32	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.
33	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.
34	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 subsequent years
35	In Schedule Part ET, "Total amount eligible for exemption under section 13B" cannot exceed Sr.no. 6ii of Schedule ET.
36	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)
37	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
38	In schedule Part B -TI, the amount mentioned in Sr.no. 4iv is inconsistent with amount mentioned in form 9A.
39	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.
40	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.
41	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)).
42	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.
43	In Schedule Part B – TI, exemption claimed at field 8a is greater than the total receipts including voluntary contribution in Schedule IE1.
44	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.
45	In Schedule Part B – TI, exemption claimed at field 8b is greater than the total receipts including voluntary contribution in Schedule IE1.

46	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.
47	In Schedule Part B – TI, exemption claimed at field 8c is greater than the total receipts including voluntary contribution in Schedule IE2.
48	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.
49	In Schedule Part B – TI, exemption claimed at field 8d is greater than the total receipts including voluntary contribution in Schedule IE1.
50	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.
51	In Schedule Part B – TI, exemption claimed at field 8e is greater than the total receipts including voluntary contribution in Schedule IE1.
52	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.
53	In Schedule Part B – TI, exemption claimed at field 8f is greater than the total receipts including voluntary contribution in Schedule IE1.
54	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.
55	In Schedule Part B – TI, exemption claimed at field 8g is greater than the total receipts including voluntary contribution in Schedule IE1.
56	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.
57	In Schedule Part B – TI, exemption claimed at field 8h is greater than the total receipts including voluntary contribution in Schedule IE1.
58	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.
59	In Schedule Part B – TI, exemption claimed at field 8i is greater than the total receipts including voluntary contribution in Schedule IE1.
60	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.
61	In Schedule Part B – TI, exemption claimed at field 9a is greater than the total receipts including voluntary contribution in Schedule IE3.
62	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.

63	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.
64	In Schedule Part B – TI, exemption claimed at field 9b is greater than the total receipts including voluntary contribution in Schedule IE3.
65	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.
66	In Schedule Part B – TI, exemption claimed at field 9c is greater than the Gross Annual receipts in Schedule IE4.
67	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.
68	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.
69	In Schedule Part B – TI, exemption claimed at field 9d is greater than the Gross Annual receipts in Schedule IE4.
70	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.
71	In Schedule Part B – TI, exemption claimed at field 9e is greater than the total receipts including voluntary contribution in Schedule IE1.
72	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.
73	In Schedule Part B – TI, exemption claimed at field 9f is greater than the total receipts including voluntary contribution in Schedule IE1.
74	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.
75	In Schedule Part B – TI, exemption claimed at field 9g is greater than the total receipts including voluntary contribution in Schedule IE1.
76	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.
77	In Schedule Part B – TI, exemption claimed at field 9h is greater than the total receipts including voluntary contribution in Schedule IE2.
78	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.
79	In Schedule Part B – TI, exemption claimed at field 9i is greater than the total receipts including voluntary contribution in Schedule IE1.
80	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.

81	In Schedule Part B – TI, exemption claimed at field 9j is greater than the total receipts including voluntary contribution in Schedule IE1.
82	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.
83	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)(iiiaa), 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.
84	In Schedule Part B – TI, exemption claimed at field 10 is greater than the total receipts including voluntary contribution in Schedule IE1.
85	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.
86	The political party is not eligible to claim exemption u/s 13A as the return of income is filed after the due date.
87	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.
88	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).
89	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.
90	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.
91	In Schedule Part B – TI, Political party has claimed exemption at field 12a greater than voluntary contribution and heads of income.
92	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.
93	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".
94	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"
95	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"
96	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"

97	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).
98	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.
99	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.
100	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.
101	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.
102	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.
103	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.
104	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 ".
105	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 ".
106	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 ".

107	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 ".
108	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 ".
109	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 ".