



**Income Tax Department**  
Government of India

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

## **ITR 1 – Validation Rules for AY 2021-22**

**Version 1.0**

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## Document Revision List

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## 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.

## 1 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR1 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.
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.

## 1.1 Category A:

Table 2: Category A Rules

S. N	Scenarios
1.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.
2.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and employer category is Pensioners or Not Applicable, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income
3.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and If the employer category is other than pensioners or Not applicable then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary
4.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Deduction u/s 80CCD (2) should not be more than 10% of salary by employer other than Central Government
5.	If Assessee is claiming deduction under section 80DD providing eligible category description is mandatory
6.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000
7.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then The amount that can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to 125,000
8.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' Resident assessee cannot claim deduction u/s 80DDB for more than Rs. 1,00,000.
9.	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory
10.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40,000
11.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Deduction u/s 80G claimed, details should be provided in Schedule 80G
12.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80G, in Table F, Donation should be equal to sum of donation entitled for 100% deduction without qualifying limit + donation entitled for 50% without qualifying limit + donation entitled for 100% deduction subject to qualifying limit + donation entitled for 50% subject to qualifying limit
13.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G
14.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee can claim deduction under section 80TTA to the maximum limit of Rs.10,000/-
15.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 80TTA should not be more than savings account interest income under other sources.
16.	Deduction u/s 80TTA cannot be claimed by Senior Citizen (date of birth is on or after 02.04.1961)

17.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee can claim deduction under section 80TTB to the maximum limit of Rs.50,000/-
18.	Assessee being less than 60 years of age cannot claim deduction under section 80TTB (date of birth is before 02.04.1961)
19.	Assessee being senior citizen cannot claim deduction under section 80TTB on other than interest income from other source
20.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then the amount that can be claimed for category "Self with severe disability" u/s 80U should be equal to 125,000
21.	If Assessee is claiming deduction under section 80U providing eligible category description is mandatory
22.	Total of chapter VI-A deductions should match with sum of individual deductions restricted to GTI
23.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then amount that can be claimed for category "Self with disability" u/s 80U should be equal to is 75,000
24.	Deductions claimed under Chapter VI-A is should not be more than "Gross Total Income"
25.	ITR-1 -"Name" of taxpayer in ITR does not match with the "Name" as per the PAN data base (This will be verified at the time of upload. To ensure that the name entered is as appearing in the PAN card)
26.	In the return filed "Gross Total Income" and all the heads of income is entered should be more than zero if tax liability has been computed and paid
27.	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed.
28.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Gross Total Income should be equal to the Total of Income from Salary, House Property & Other Sources.
29.	Rebate u/s 87A cannot be claimed by Resident Individual having Total income of more than Rs. 5,00,000
30.	Total income should be the difference between "Gross total income" and "Total deductions" OR Zero if the gross total income minus deduction is negative
31.	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"
32.	The amount at "Total tax and Cess" should be equal to sum of "Tax after Rebate" and "Heath & Education Cess
33.	"Total Tax, Fees & Interest" should be equal to the sum of "Total Tax & Cess + Interest u/s 234A + 234B+ 234C + 234F- Relief u/s 89"
34.	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F
35.	Agriculture Income shown as exempt cannot be more than Rs 5000/-
36.	In "schedule "Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.
37.	Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster drop-down cannot be selected more than one time under Exempt Income.
38.	Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.

39.	Sec 10(11)-Statutory Provident Fund received drop-down cannot be selected more than one time under Exempt Income.
40.	Sec 10(12)-Recognized Provident Fund received drop-down cannot be selected more than one time under Exempt Income.
41.	Sec 10(13)-Approved superannuation fund received drop-down cannot be selected more than one time under Exempt Income.
42.	Sec 10(16)-Scholarships granted to meet the cost of education drop-down cannot be selected more than one time under Exempt Income.
43.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Sec 10(17)-Allowance MP/MLA/MLC drop-down cannot be selected more than one time under Exempt Income.
44.	Sec 10(18)-Pension received by winner of "PARAM Vir Chakra or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.
45.	Defense Medical Disability Pension drop-down cannot be selected more than one time under Exempt Income.
46.	Sec 10(19)-Armed Forces Family pension in case of death during operational duty drop-down cannot be selected more than one time under Exempt Income
47.	Sec 10(26)-Any income as referred to in section 10(26) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain category of assessee of NE Region and Ladakh)
48.	Sec 10(26AAA)-Any income as referred to in section 10(26AAA) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain Sikkimese assessee)
49.	Standard deduction allowed on House property should be equal to 30% of Annual value.
50.	Gross rent received/ receivable/ lettable value should be more than zero or null where assessee is claiming municipal tax
51.	Taxpayer has selected type of property as let-out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero
52.	In Schedule Gross Total Income, Sl.no B2iii. Annual Value should be output of SL.no B2i-B2ii
53.	In Schedule Gross total Income, Sl.no B2vii.Income chargeable under the head 'House Property' (iii – iv-v + vi) should be equal to sum of B2iii- B2iv-B2v+B2vi or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".
54.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000 ,
55.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
56.	"Interest from savings account" drop-down cannot be selected more than one time under Income from other sources
57.	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources
58.	In schedule "Income Details" Income from other sources should be equal to sum of amounts entered in individual col. of income from other sources

59.	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is offered to tax and option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'
60.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.
61.	Interest from Income Tax Refund drop-down cannot be selected more than one time under Income from other sources.
62.	Family pension drop-down cannot be selected more than one time under Income from other sources.
63.	Taxpayer claiming benefit of senior citizen & super senior citizen, but date of birth is not matching with PAN database
64.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then For Central and State Govt , PSU employees, the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Salary whichever is lower
65.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government and PSU
66.	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3)
67.	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10'.
68.	In Schedule Gross Total Income, B1 (iv) Deductions u/s 16 should be sum of B1 (iva+ivb+ivc)
69.	In Schedule Gross Total Income, Sl.no B1v Income chargeable under Salaries should be (B1iii- B1iv)
70.	"Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary"
71.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exemption u/Sec 10(5)- Leave Travel concession/assistance cannot be more than respective income in Salary as per section 17(1)
72.	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary
73.	Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than Gross salary
74.	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000
75.	Exempt Allowance u/s Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per sec 17(1)
76.	Exempt Allowance u/s 10(10AA)-Earned leave encashment on retirement cannot more than Salary as per sec 17(1) (Message to be shown to the tax payers while preparing the return that maximum deduction for a non- Government employees including PSU employee is only Rs 3 lakh)
77.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000
78.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
79.	In exempt allowances only Sec 10(10B) (i) OR Sec 10(10B) (ii) OR Sec 10(10C) can be selected.

80.	Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)
81.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)
82.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Value of Salary as per section 17(1) at sr. no B1(ia)
83.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exempt Allowance -Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than Value of Salary as per section 17(1) at Sl.No. (ia)
84.	In Schedule "Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
85.	In Sch 80G Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"
86.	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory without which total deduction column should not be entered
87.	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory without which total deduction column should not be entered
88.	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered
89.	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered
90.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)
91.	Total Donation should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
92.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
93.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
94.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
95.	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
96.	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory without which total deduction column should not be entered

97.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)
98.	If Deduction u/s 80GGA is claimed, details should be provided in Schedule 80GGA.
99.	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
100.	Date of donation in cash is before 01.06.2020 then Deduction u/s 80GGA should not allowed for donation made in cash above Rs. 10,000/-.
101.	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA
102.	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN
103.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
104.	In Schedule TCS, "The Amount of TCS claimed this year" should not be more than "Tax collected".
105.	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values
106.	In Schedule TDS2 (Other than salary), "The Amount of TDS claimed this year" should not be more than "Tax deducted".
107.	In Sch TDS 3 Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)], "The Amount of TDS (3) claimed this year" should not be more than "Tax deducted".
108.	In Schedule TDS (2), TDS (3)/TCS year of tax deduction cannot be '0' / 'null ' if there is a claim of TDS / TCS
109.	In Schedule TDS1 total of col 5 'Total Tax deducted" should be equal to sum of individual values of col 5
110.	In Schedule TDS2 total of col 6 'TDS Credit out of (5) claimed this year" should be equal to sum of individual values of col 6
111.	In Schedule TDS3 total of col 6' 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6
112.	TDS, TCS or Tax paid claimed in "Taxes Paid and Verification" should be equal to the details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.
113.	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax should be equal to the amount claimed at "Total Taxes Paid".
114.	Refund claimed should be equal to "Total Taxes Paid" minus "Total Tax and Interest payable".
115.	Tax payable Amount should be equal to "Total Tax and Interest payable" minus "Total Taxes Paid".
116.	IFSC under "Bank Details" should match with the RBI database.
117.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3
118.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
119.	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/ 2020 and 31/03/2021.
120.	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be 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

121	In Income details under the bank account details at least one checkbox must be selected in which assessee prefer to get refund".
122	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000.
123	Credit for TDS has been claimed in the return of income, but the corresponding receipts/income has been omitted to be offered for taxation. (Receipts/ Income should be offered to tax in one or the schedules in the return. Further, receipts as appearing in Form 26AS to be offered to tax in one or the schedules in the return)
124	In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of his total income before allowing deduction of this expenditure, whichever is less.
125	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then The maximum limit allowable under section 80CCD(1B) is Rs.50,000/-
126	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 80CCD (2) cannot be claimed by taxpayer who has selected employer category as "Pensioners" or "Not Applicable"
127	Total income should not be greater than Rs 50 lakhs.
128	In schedule 80G, if donation is made in cash same PAN of Donee cannot appear more than once
129	In schedule 80GGA, if donation is made in cash before 01.06.2020, same PAN of Donee cannot appear more than once
130	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG is not allowed for the corresponding period.
131	Deduction u/s 80CCD (2) should not be more than 14% of salary if the employer category is Central Government
132	Option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC?' after due date of filing of return mentioned u/s 139(1)
133	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EE cannot be more than Rs 50000/-
134	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EEA cannot be more than Rs 150000/-
135	Only one of the deductions u/s 80EE/ 80EEA is allowed. Thus, if deductions claimed under section 80EEA is greater than "Zero" deductions claimed under section 80EE cannot be greater than "Zero"
136	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EEB cannot be more than Rs 150000/-
137	Relief u/s 89 cannot be claimed by taxpayer if details of salary or family pension are "zero"/ "blank"
138	If the original return is filed under section 142(1) then taxpayer cannot file a return u/s 139 (Will be checked at upload level)
139	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
140	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000
141	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value of (i+ii) at Sl. No. 1a is less than 25000

142.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000 Note: All the additional conditions mentioned in Rule no 141,144,146, 148 and 150 to be checked only after this validation rule.
143.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000
144.	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) at Sl. No. 1b is less than 50000
145.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000
146.	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value of (i+ii) at Sl. No. 2a is less than 25000
147.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000
148.	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) Sl. No. 2b is less than 50000
149.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000
150.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked if value of Sl. No. (1a+1b+2a+2b) at Sl. No. 3 is less than 100000
151.	If 80D claimed in Income Details Deduction under Chapter VIA, details should be provided in Schedule 80D
152.	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
153.	In "Schedule Income Details " Total Tax, Fee & Interest should be equal to sum of Balance Tax after Relief +Total Interest, Fee Payable
154.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
155.	Date of donation in cash is on or after 01.06.2020 then Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 2000/-.
156.	In schedule 80GGA, if donation is made in cash on or after 01.06.2020, same PAN of Donee cannot appear more than once
157.	In income details total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"
158.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r),B5(s) should not be more than "0"
159.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400
160.	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC?', Then Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance"

	<p>"Sec 10(13A)-Allowance to meet expenditure incurred on house rent"</p> <p>"Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment"</p> <p>"Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living"</p> <p>should not be more than "0"</p>
161	<p>If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?', Then Exempt allowances under</p> <p>"Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB"</p> <p>"Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"</p> <p>should not be more than "0"</p>
162	<p>Once a proceeding is initiated u/s 148, 153A or 153C, no other return can be filed u/s 139 (Will be blocked at upload level)</p>
163	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and Sum of deductions claimed u/s 80C, 80CCC &amp; 80CCD (1) should not be more than zero.</p>
164	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80DD should not be more than "0"</p>
165	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction claimed u/s 80DDB should not be more than "0"</p>
166	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80G claimed should not be more than "0" and details should not be provided in schedule 80G</p>
167	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80TTA should not be more than "0"</p>
168	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80TTB should not be more than "0"</p>
169	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80U should not be more than "0"</p>
170	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then if there is a house property loss, Gross Total Income should be equal to the Total of Incomes from Salary and Other Sources, ignoring the loss from House property.</p>
171	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than Zero</p>
172	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then interest on borrowed capital should not be more than "0",</p>
173	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 57(iia) should not be more than "0"</p>
174	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Entertainment allowance u/s 16(ii) should not be more than "0"</p>
175	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exemption u/Sec 10(5)- Leave Travel concession/assistance should not be more than "0"</p>
176	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than "0"</p>

177	Note: If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than "0"
178	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt Allowance -Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"
179	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Professional tax u/s 16(iii) should not be more than "0"
180	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Standard deduction u/s 16ia should not be more than "0"
181	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80CCD(1B) should not be more than "0"
182	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EE should not be more than "0"
183	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EEA should not be more than "0"
184	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EEB should not be more than "0"
185	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80D claimed should not be more than "0" and details should not be provided in schedule 80D
186	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Income from house property is positive then Gross Total Income is not equal to the Total of Incomes from Salary, House Property & Other Sources.
187	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80GGA claimed should not be more than "0" and details should not be provided in schedule 80GGA

## 1.2 Category D:

**Table 3: Category D Rules**

S. N	Scenarios
1.	Form 10IE should be filed to claim relief u/s 89
2.	Form 10BA should be filed to claim deduction u/s 80GG