Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 3 – Validation Rules for AY 2021-22

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Contents

List of Tables

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 3 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

Sl. No.	Scenarios
1.	Assessee should provide valid Mobile Number
2.	Name entered in the return should match with the name as per the PAN database
3.	If taxpayer claiming benefit of senior citizen or super senior citizen then date of birth should be matched with PAN database
4.	If the original return is filed under section 142(1) then taxpayer cannot file revised return
5.	In Part A General, "Whether you have held unlisted equity shares at any time during the previous year?" is selected as "Yes" then details in table should be filled
6.	If return is being filed by Representative Assessee then PAN quoted in return should be same as the PAN who is trying to upload the return.

7.	In Verification, if representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in Part-A General and details of representative should be filled
8.	In Part A General, Are you filing return of income under Seventh proviso to Section 139(1) is selected as Yes then details should be provided
9.	In Part A General, Whether you were Director in a company at any time during the previous year? is selected as Yes then the details should be filled
10.	In Part A General information, "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" is mandatory
11.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No then Sl.No. a2i cannot be left blank
12.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as Yes, then Sl.No. a2ii cannot be left blank
13.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No, then Sl.No. a2iii cannot be left blank
14.	In Part A General information, Date of audit report cannot be after system date
15.	Once a proceeding is initiated u/s 148, 153A or 153C, no other return can be filed u/s 139
16.	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then date of filing form 10IE and acknowledgement number are mandatory
17.	If Assessee is liable for audit u/s 44AB then Part A BS and Part A P&L should be filled
18.	If assessee is liable for audit u/s 92E then Part A BS and Part A P&L should be filled
19.	In Schedule Part A BS, "Sources of funds" should match with "Total application of funds"
20.	In Schedule Part A BS, "Total of Proprietor's fund" should be equal to sum of "Proprietor's Capital" and "Total Reserve and surplus"
21.	In Schedule Part A BS, "Total Loan Funds" should be equal to sum of "Secured Loans" and "Unsecured Loans"
22.	In Schedule Part A BS, "Total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds and Deferred Tax Liability
23.	In Schedule Part A BS - Application of funds, "Total of investments" should be equal to sum of Long term Investments and Short term Investments
24.	In Schedule Part A BS - Application of funds, "Total of current assets" should be equal to sum of inventories, sundry debtors, sum of cash and bank balances and other current assets
25.	In Schedule Part A BS - Application of funds, "Total of net current assets" should be equal to difference between "Total of current assets, loans and advances" and "Total current liabilities and provisions"
26.	In Schedule Part A BS - Application of funds, "Total of application of funds" should be equal to sum of Total Fixed Assets, Total Investments , Total Current assets, loans and advances and Total Miscellaneous expenditure
27.	In Part A Manufacturing Account, Total of Opening Inventory at Sl.No. 1Aiii should be equal to 1Ai+1Aii
28.	In Part A Manufacturing Account, Total of Direct expenses should be equal to sum of individual break-up of direct expenses

29.	In Part A Manufacturing Account, Total Factory overheads should be equal to the sum of individual break-up of Factory overheads
30.	In Part A Manufacturing Account, Total debits to manufacturing account as per Sl.No. 1F should be equal to Sl.No. 1(Aiii+B+C+D+Evii)
31.	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock
32.	In Part A Manufacturing Account, Sl.No. 3 "Cost of Goods Produced – transferred to Trading Account (1F - 2)" should be equal to 1F-2
33.	In Part A Manufacturing Account, Negative signs will not be allowed other than in Sl.No. 3 "Cost of Goods Produced – transferred to Trading Account"
34.	Value mentioned in Sl.No. 11 Cost of Goods Produced – transferred from Manufacturing Account should be equal to value mentioned in Sl.No. 3 of Part A Manufacturing Account Cost of goods produced – Transferred to trading Account
35.	In Part A-Trading Account, Total of other operating revenue should be consistent with individual row item
36.	In Part A-Trading Account, SI.No. 4A(iv) should be equal to sum of Sl.No. 4A(i)+4A(ii)+4A(iiic)
37.	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of Sl.No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
38.	In Part A-Trading Account, Total revenue from operations in Sl.No. 4D should be equal to (Aiv + B +Cix)
39.	In Part A Trading Account, Total Direct expenses should be equal to sum of carriage Inward, power and fuel and other direct expenses
40.	In Part A Trading Account, Total of Duties and taxes, paid or payable, in respect of goods and services purchased should be equal to sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
41.	In Part A Trading Account, Sl.No. 12 should be equal to sum of (6-7-8-9-10xii-11)
42.	In Part A Trading Account, Negative signs should not be allowed other than in Sl.No. 11 and/or 12
43.	In Part A Trading account, turnover is more than Rs. 10 crores or receipts from profession is more than Rs. 50 lakhs then assessee is liable to get books of accounts audited u/s 44AB
44.	Sl.No. 13 Gross profit transferred from Trading Account should be equal to Sl.No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account
45.	In schedule Part A-P & L, total of Any Other Income (Specify Nature and Amount) at Sl.No. 14xic should be equal to break up of Sl.No. 14x(ia + ib)
46.	In schedule Part A-P & L, total of other income at Sl.No.14 should be equal to the sum of break up of other income.
47.	In Part A P&L, Sl.No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of Sl.No. 13+14xii
48.	In Part A P&L, If Sl.No. 22xiia is Yes then Sl.No. 22xiib should be filled
49.	In Part A P&L, Sl.No. 22xi Compensation to employees should be equal to sum of 22i to 22x
50.	In Part A P&L, Sl.No. 23v "Total expenditure on insurance" should be equal to the sum of Medical Insurance, Life Insurance,Keyman's Insurance and Other Insurance including factory, office, car, goods,etc.
51.	In Part A P&L, "Total Commission" at Sl.No.30iii should be equal to the sum of commission Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others

52.	In Part A P&L, "Total Royalty" at Sl.No. 31iii should be equal to the sum of Royalty Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others
53.	In Part A P&L, Sl.No. 32iii "Professional / Consultancy fees / Fee for technical services" should be equal to the sum of fees Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others
54.	In Sch P&L , Sl.No. 44x should be equal to breakup individual values
55.	In Part A P&L, Sl.No. 46 "Other expenses" should be equal to the sum of individual fields
56.	In Part A P&L, Sl.No. 47 "Total Bad Debt" should be equal to the sum of Individual fields
57.	In Part A P&L, Sl.No. 50 "Profit before interest, depreciation and taxes" should be equal to the sum of (15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49))
58.	In Part A P&L, Sl.No. 51iii should be equal to sum of Interest Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others
59.	In Part A P&L, Sl.No. 53 "Net profit before taxes" should be equal to the sum of (Profit before Interest, depreciation and taxes - Total Interest - Depreciation and amortization)
60.	In Part A P&L, Sl.No. 56 "Profit after tax" should be equal to the sum of (Net Profit before Taxes - provision for current tax - provision for deferred tax)
61.	In Part A P&L, Sl.No. 58 should be equal to sum of Sl.No. 56 + 57
62.	In Part A P&L, Sl.No. 60 "Balance carried to balance sheet in proprietor's account" should be equal to Sl.No. 58 - 59
63.	In Part A P&L, Sl.No. 61(i)" Gross Turnover or Gross Receipts" should be equal Sl.No. 61ia + 61ib
64.	In Part A P&L, Sl.No. 61(ii) Presumptive Income under section 44AD should be equal to Sl.No. 61iia + 61iib
65.	In Profit & Loss A/c, field 61(ii)(a) cannot be less than 6% of field 61(i)(a).
66.	In Profit & Loss A/c, field 61(ii)(b) cannot be less than 8% of field 61(i)(b).
67.	Income disclosed u/s 44AD cannot be more than gross receipts
68.	Income disclosed u/s 44AD cannot be more than gross Turnover
69.	In Profit & Loss A/c, Sl.No. 62ii cannot be less than 50% of the amount in Sl.No. 62i
70.	In Part A P&L, if "Business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
71.	In Part A P&L, Nature of business must be filled by the assessee if 61(i) and /or (ii) is greater than zero
72.	In Part A P&L, If "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
73.	In Part A P&L, Nature of profession must be filled by the assessee if 62(i) and /or (ii) is greater than zero
74.	In Part A P&L, If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
75.	In Part A P&L, Nature of business must be filled by the assessee if 63(ii) is greater than zero
76.	In Part A P&L, Income u/s 44ADA cannot be more than Gross receipts

77.	In schedule BP value mentioned in the field 36(i) "Section 44AD" should be equal to the amount mentioned at the field" Presumptive income under section 44AD" of Schedule P&L.
78.	In schedule BP, field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.
79.	In schedule BP, field 36(iii) "Section 44AE (63(ii) of schedule P&L)" should match with field 63(ii) "Total presumptive income from goods carriage u/s 44AE" of Schedule Profit & Loss A/c
80.	In Part A P&L, If Sl.No. 63(ii) "Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE should be filed.
81.	In Part A P&L, Total presumptive income from goods carriage u/s 44AE in field 63(ii) should be equal to the breakup of presumptive income u/s 44AE in column 5
82.	In Part A P&L, in table 63(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
83.	In Part A P&L, in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.
84.	In Schedule BP, Sl.No. 2a "Net profit or loss from speculative business" should be equal to 65iv of Schedule P&L, if books are not maintained for speculative business.
85.	Presumptive Business Income Under Section 44AD cannot be disclosed by Non-Resident.
86.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1).
87.	Tax Payer has claimed loss under the head "Profits and gains of Business or Profession"/No account Case section(Part B) of Profit & Loss A/c; however, then Part A - Balance Sheet and Part A - Profit and Loss Account should be filled and books of account should be audited.
88.	Income under business and profession is disclosed then gross receipts should be mentioned in profit and loss account OR Profit shown is less than 50% of gross receipts then details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General should be filled
89.	In Schedule P&L, Sl.No. 64(i)(d) should be equal to Sl.No. 64(i)(b) - 64(i)(c).
90.	In Schedule P&L, Sl.No. 64(ii)(d) should be equal to Sl.No. 64(ii)(b) - 64(ii)(c).
91.	In Schedule P&L, Sl.No. 64(i)(b) cannot be more than Sl.No. 64(i)(a)
92.	In Schedule P&L, Sl.No. 64(ii)(b) cannot be more than Sl.No. 64(ii)(a)
93.	In Schedule P&L, Sl.No. 64ia should be equal to sum of Sl.No. 64ia1 + 64ia2
94.	In Schedule P&L, Sl.No. 64iia should be equal to sum of Sl.No. 64iia1 + 64iia2
95.	In Schedule P&L, Total profit as per Sl.No. 64iii should be equal to sum of 64i + 64ii
96.	In Part A P&L, Sl.No. 65iv "Net income from speculative activity" should be equal to equal with the difference between Gross profit (65ii) and Expenses (65iii)

97.	If Assessee is not liable to maintain accounts as per section 44AA, then clause 6 of Balance sheet and clause 61 to 65 of profit and loss account cannot be blank i.e 64 and at least one of 61, 61, 63, 65 to be filled up.
98.	HUF is not eligible to disclose presumptive income u/s 44ADA.
99.	In Schedule P & L, Bad debts is claimed at Sl.No. 47(i), PAN or Aadhaar No. should be provided.
100.	In Schedule P&L, Registration No. of goods carriage should not be repeated in section 44AE.
101.	In Schedule OI, Sl.No. 13 should be equal to 13i + 13ii.
102.	In Schedule Part A-OI, Sl.No. 5f "Total of amounts not credited to profit and loss account" should be equal to sum of Sl.No. 5a+5b+5c+5d+5e
103.	In Schedule Part A-OI, Sl.No.6s "Total amount disallowable under section 36 (total of 6a to 6r)" should be equal to sum of Sl.No. 6a to Sl.No. 6r
104.	In Schedule Part A-OI, Sl.No.7j "Total amount disallowable under section 37 (total of 7a to 7i)" should be equal to sum of Sl.No. 7a to Sl.No. 7i
105.	In Schedule Part A-OI, Sl.No. 8Aj "Total amount disallowable under section 40 (total of 8Aa to 8Al)" should be equal to sum of Sl.No. 8Aa to Sl.No.8Al
106.	In Schedule Part A-OI, Sl.No.9f "Total amount disallowable under section 40A (total of 9a to 9e)" should be equal to sum of Sl.No. 9a to Sl.No. 9e
107.	In Schedule Part A-OI, Sl.No. 10h "Total amount allowable under section 43B" should be equal to sum of Sl.No. 10a to Sl.No. 10g
108.	In Schedule Part A-OI, Sl.No. 11h "Total amount disallowable under section 43B" should be equal to sum of Sl.No. 11a to Sl.No. 11g
109.	In Schedule OI, Sl.No. 12i should be equal to sum of Sl.No. 12a to 12h
110.	In Schedule Part A-OI, Sl.No. 3a "Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"
111.	In Schedule Part A-OI, Sl.No. 3b "Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)"
112.	In Schedule Part A-OI, "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "Yes" then schedule TPSA should be filled
113.	In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c) should be equal to the sum of Sl.no 1a+1b+1c
114.	In Schedule S, Sl.No. 2 Total Gross Salary(from all employers) should be sum of Sl.No. 1 +2+3….
115.	In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns
116.	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.No. 2 - 3
117.	In Schedule S, Sl. No. 5 "Deductions u/s 16 (5a+5b+5c)" should be sum of 5a+5b+5c
118.	In Schedule S, Sl.no. 6 "Income chargeable under Salaries" should be output of Sl.No. 4-5

119.	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head Salary u/s 17(1) under sub head gratuity receipt and cannot exceed Rs. 20 lakhs
120.	Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent in no case can be more than minimum of : a) 50% of Basic + DA as per drop downs of Salary as per section 17(1) or b) HRA as per drop down of salary as per section 17(1) Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
121.	In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of gross salary as reduced by HRA
122.	In Schedule Salary, Sum of Drop downs in Sl. No. 1a should be equal to sum of individual dropdowns at Sl No. 1a
123.	In Schedule Salary, Sum of Drop downs in Sl. No. 1b should be equal to sum of individual dropdowns at Sl No. 1b
124.	In Schedule Salary, Sum of Drop downs in Sl. No. 1c should be equal to sum of individual dropdowns at Sl No. 1c
125.	In Schedule Salary, Entertainment allowance 16(ii) will not be allowed for employees other than Central and State government and PSU (If none of the employer is Central or State Government or PSU)
126.	In Schedule Salary, For Central and State Govt and PSU employees, Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary, whichever is lower Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
127.	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000 Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
128.	In Schedule Salary, Exemption u/s 10(10) shall not be allowed against more than one Employer.
129.	In Schedule Salary, Exemption u/s 10(10A) shall not be allowed against more than one Employer.
130.	In Schedule Salary, standard deduction u/s 16(ia) should not exceed Rs 50,000 or salary whichever is less Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
131.	In Schedule Salary, Exempt allowance u/s 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
132.	In Schedule Salary, Exempt allowance u/s 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary
133.	In Schedule Salary, 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
134.	In Schedule Salary, Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000 if nature of employment is OTHER THAN "Central and State Government".
135.	In Schedule Salary, Exempt allowance u/s 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)
136.	In Schedule Salary, Exempt allowance u/s 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1) Same cannot be more than Rs 3,00,000, if employer category in none of the salary blocks is "Government" (category – D)

137.	In Schedule Salary, Exempt allowance u/s 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme cannot exceed Rs.5,00,000
138.	In Schedule Salary, Exempt allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
139.	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed
140.	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)
141.	In Schedule Salary, Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)
142.	In Schedule Salary, Exempt allowance u/s 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
143.	In Schedule Salary, Exempt allowance u/s 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
144.	In Schedule Salary, Sl.No. 3 "exempt allowance" Same dropdown can be selected more than once
145.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?, Entertainment allowance u/s 16(ii) cannot be claimed.
146.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?, Professional allowance u/s 16(iii) cannot be claimed.
147.	If 'Are you opting for new tax regime u/s 115BAC?, Standard allowance u/s 16(ia) cannot be claimed.
148.	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400
149.	Only the following allowances can be claimed as exempt u/s 14, option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?': • "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" • "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"
150.	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then following allowances cannot be claimed as exempt: • "Sec 10(5)-Leave Travel concession/assistance" • "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" • "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" • "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living"

151.	Schedule Salary should be blank if HUF is selected in status.
152.	Schedule Salary is mandatory to be filled if Income disclosed under the head Salary in Part B TI.
153.	Amount reduced in Sl.No. A3a in schedule BP cannot be more than the income offered in schedule Salary
154.	Amount reduced in Sl.No. A3b in schedule BP cannot be more than the income offered in schedule HP
155.	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.
156.	In Schedule HP, Ownership of house is selected as co-owned house property then assessee's share and co-owner(s) share should be equal to 100 %.
157.	In Schedule HP, In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
158.	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero
159.	In Schedule HP, Municipal tax cannot be claimed if Gross rent received/ receivable/ lettable value is zero or null
160.	In Schedule HP, Type of "House Property" is selected as "Self-occupied" then maximum Interest on borrowed capital cannot be claimed more than Rs. 2,00,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
161.	In Schedule HP, Sl.No. 3 should be equal to sum of Sl.No. 1k+2K+2
162.	In Schedule HP, In case of type of property is let out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero
163.	In Schedule HP, Sl.No. 1e - Annual Value should be equal to Sl.No. (1a- 1d)
164.	In Schedule HP, Sl.No. 1d -Total should be equal to Sl.No. (1b+1c)
165.	In Schedule HP, Sl.No 1i "Total" should be equal to Sl.No. (1g+1h)
166.	In Schedule HP, Sl.No. 1k "Income from House Property (1f − 1i + 1j)" should be equal to Sl.No. (1f − 1i + 1j)
167.	In Schedule HP, Sl.No. 2 "Pass through income" should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI
168.	In Schedule HP, assessee cannot claim more than two houses is claimed to be self-occupied
169.	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Interest on borrowed capital cannot be claimed for "Self-Occupied" house property.
170.	In Schedule HP, in case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same
171.	Profit before Tax as per Profit & Loss a/c in Schedule BP should be equal to the "[Profit before Tax] plus [Net Profit (No Accounts Case)] plus [presumptive income] as per P&L A/c."
172.	Amount mentioned at field Sl.No. 3s + 4d of Schedule Part A-OI should match with Sl.No. 25 of schedule BP
173.	In Schedule BP, A6 should be equal to sum of Sl.No. (1- 2a- 2b - 3a -3b -3c - 3d-3e-3f- 4a -4b- 5d)
174.	In schedule BP, The value at field A9 should be equal to Sl.No. 7a + 7b + 7c + 7d + 7e +7f+ 8a+8b
175.	In schedule BP, The value at field (A10) should be equal to Sl.No. (6+9).

176.	In schedule BP, Sl.No. A12iii should be equal to Sl.No. A(12i+12ii)
177.	In schedule BP, The value at field (A13) should be equal to Sl.No. (10 +11 – 12iii).
178.	In schedule BP, The value at field (A26) should be equal to Sl.No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25).
179.	In Schedule BP, The value at field (A34) of schedule BP should be equal to Sl.No. A(27+28+29+30+31+32+33)
180.	In Schedule BP, The value at field (A14) should be equal to the value at SI.No. 6s of schedule OI.
181.	In Schedule BP, Sl.No.15 should be equal to Sl.No. 7j of Schedule OI.
182.	In Schedule BP, The value at field (A16) should be equal to the value at SI.No. 8Aj of schedule Part A OI.
183.	In Schedule BP, The value at field (A17) of should be equal to the value at SI.No. 9F of schedule Part A- OI.
184.	In Schedule BP, Sl.No.18 "Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B" should be equal to Sl.No.11 of Schedule Part A-OI
185.	In Schedule BP, The value at field (A20) should be equal to the value at Sl.No. 14 of schedule OI
186.	In Schedule BP, Sl.No. 21 Section 33AB and 33ABA should be equal to respective value at Sl.No. 13 of Schedule Part A-OI
187.	In Schedule BP, Sl. No. A25 Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to sum total of Column 3a + 4d of Schedule Part A- OI
188.	In Schedule BP, Sl.No. A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" should be equal to Sl.No. 8B of Schedule Part-A OI
189.	In Schedule BP, Sl.No.31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" should be equal to Sl.No. 10h of Schedule Part A-OI
190.	In Schedule BP, Sl. No. A33 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should be equal to Column 3b + 4e of Schedule Part A- OI
191.	In schedule BP, Sl.No. A35 "Income" should be equal to Sl.No. A(13+26-34)
192.	In schedule BP, Sl.No. A36viii should be equal to sum of individual amounts entered in Sl.No. A36i to 36vii.
193.	In schedule BP, Sl.No. A37 "Net profit or loss from business or profession other than speculative and specified business" should be equal to Sl.No. A35 + A36viii
194.	In Schedule BP, Sl.No. A38 should be equal to Sl.No. A(38a+ 38b + 38c + 38d + 38e + 38f)
195.	In Schedule BP, The value at field (B43) should be equal to Sl.No. B40+B41-B42
196.	In schedule BP, Sl.No. C47 "Profit or loss from specified business" should be equal to Sl.No. C44+C45-C46.
197.	In Schedule BP, Income from Specified Business at Sl.No. C49 should be equal to "Profit or loss from specified business" minus "Deductions in accordance with section 35AD(1)"
198.	In schedule BP, Sl.No. D Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to Sl.No. (A38 + B43 + C49)
199.	In Schedule BP, Sl.No. 4a should be equal to Sl.No. 36(i) to 36(vii)
200.	In Schedule BP, Sl.No. 11 Depreciation and amortization debited to Profit and loss account should be equal to Sl.No. 1Evi of Manufacturing account+ Sl.No. 52 of PART-A-P&L

201.	In Schedule BP, Sl.No. A39 "Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act" should be equal to [4b-(38a+38b+38c+38d+38e)]
202.	In Schedule BP, Sl.No. 5d should be equal to Sl.No. 5a+5b+5ciii
203.	In Schedule BP, Sl.No. E(3) "Business income remaining after set off" should be equal to Income of current year minus Business loss set off
204.	In Schedule BP, Sl.No. Eiv "Total loss set off" should be equal to sum of Income from speculative business and Income from specified business set off
205.	In Schedule BP, Sl.No. Ev "Loss remaining after set off" should be equal to "Loss to be set off" minus "Total loss set off"
206.	In schedule BP, Sl.No. 8b should be equal to Sl.No. 16 of schedule Part A-OI
207.	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed only if assessee is carrying on power sector business (05001 or 06008)
208.	In Schedule BP, If income/ loss from specified business is entered then nature of specified business should be mentioned
209.	In schedule BP, Sl.No. B40 "Net profit or loss from speculative business as per profit or loss account " should be equal to Sl.No. 2a "Net profit or loss from speculative business included in Profit before tax as per profit and loss account "
210.	In Schedule BP, The Income/receipts reduced at Sl.No.3 and/or Sl.No.5 should not be higher than the Income/receipts that have been credited to the P and L A/c
211.	In Sch BP, Sl.No.23 should be minimum of sum of amounts entered at Sl.No.5a to 5d of Schedule Part A-OI
212.	In Schedule BP, If Sum of amount entered in "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" is greater than "0" then Balance sheet particulars for either "Regular books of accounts" or particulars for "No accounts case" is mandatory
213.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)
214.	Schedule BP, sl no 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR
215.	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule BP, deduction u/s 35AD cannot be claimed.
216.	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule BP, deduction u/s 32AD cannot be claimed.
217.	In Schedule BP, Income reduced from Row no A3d(i) "Dividend Income" and income offered under schedule OS should not be more than dividend income offered in Sl. No. 14(iii) of Part A-P&L
218.	In Schedule BP, sum of values entered from 36(iv) to 36(vii) should match with sum of "Net profit" declared at Sl.No. 64(id) and 64(iid) in Sch P&L
219.	In Schedule BP, sum of values entered from 36(iv) to 36(vii) should match with sum of values declared at Sl.No.4a(iv) to 4a(vii)
220.	In Schedule DPM, Sl.No. 6 should be equal to (3b+4-5) Or enter zero if result is negative
221.	In Schedule DPM, Sl.No. 9 in should be equal to (7-8) Or enter zero if result is negative
222.	In Schedule DPM, Sl.No. 15 should be equal to sum of Sl.No. (10+11+12+13+14)
223.	In Schedule DPM, Sl.No. 17 should be sum of Sl.No. (15-16)
224.	In Schedule DPM, Written down value on the last day of previous year should be equal to Sl.No. 6+9-15 Or zero if the value is negative
225.	In Schedule DPM, Adjusted Written down value on the first day of previous year should be equal to the sum of "Written down value on the first day of

	previous year (3)" and "Amount as adjusted on account of opting for taxation under section 115BAC (3a)"
226.	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Amount as adjusted on account of opting for taxation under section 115BAC should not be more than zero
227.	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Additional depreciation should not be more than zero
228.	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, depreciation in 45% block cannot be claimed as per Rule 5.
229.	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Additions during the year cannot be more than zero.
230.	In Schedule DOA, Amount on which depreciation at full rate to be allowed should be equal to Sl.No. 3 + 4 - 5 Or zero if the value is negative
231.	In Schedule DOA, Sl.No. 9 should be equal to Sl.No. 7 - 8 or 0 if the value is negative
232.	In Schedule DOA , Sl.No. 12 should be equal to sum of Sl.No. (10+11)
233.	In Schedule DOA, Sl.No. 14 should be equal to Sl.No. 12-13
234.	In Schedule DOA, Sl.No.17 should be equal to sum of Sl.No. (5+8-3-4-7-16)
235.	In Schedule DOA, Sl.No. 18 should be equal to Sl.No. (6+9-12)
236.	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Sl.No. 6 of Schedule DEP
237.	In Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl.No. (1a + 1b + 1c+1d)
238.	In Schedule DEP, total depreciation on building should be equal to sum of Sl.No. (2a + 2b + 2c)
239.	In Schedule DEP, total depreciation should be equal to sum of Sl.No. (1e+2d+3+4+5)
240.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to Sl.No. 17i or 18i, as applicable of Schedule DPM
241.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to Sl.No. 17ii or 18ii, as applicable of schedule DPM
242.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to Sl.No. 17iii or 18iii, as applicable of schedule DPM
243.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to Sl.No. 17iv or 18iv, as applicable of schedule DPM
244.	In Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to Sl.No. 14ii or 15ii, as applicable of schedule DOA
245.	In Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to Sl.No. 14iii or 15iii, as applicable of schedule DOA
246.	In Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to Sl.No. 14iv or 15iv, as applicable of schedule DOA
247.	In Schedule DEP block of furniture and fittings should be equal to Sl.No. 14v or 15v, as applicable of schedule DOA
248.	In Schedule DEP block of intangible assets should be equal to Sl.No. 14vi or 15vi, as applicable of schedule DOA
249.	In Schedule DEP block of ships should be equal to Sl.No. 14vii or 15vii, as applicable of schedule DOA
250.	In Schedule DCG, Sl.No. 1e of should be equal to sum of (1a + 1b + 1c+ 1d)
251.	In Schedule DCG, Sl.No. 2d should be equal to sum of (2a + 2b + 2c)
252.	In Schedule DCG, "Total deemed capital gains on sale of depreciable assets" should be equal to sum of Sl.No. (1e+2d+3+4+5)
253.	In Schedule DCG, Sl.No. 1a should be equal to Sl.No. 20i of schedule DPM
254.	In Schedule DCG, Sl.No. 1b should be equal to Sl.No. 20ii of schedule DPM
255.	In Schedule DCG, Sl.No. 1c should be equal to Sl.No. 20iii of schedule DPM

256.	In Schedule DCG, Sl.No. 1d should be equal to Sl.No. 20iv of schedule DPM
257.	In Schedule DCG, Sl.No. 2a should be equal to Sl.No. 17ii of schedule DPM
258.	In Schedule DCG, Sl.No. 2b should be equal to Sl.No. 17iii of schedule DPM
259.	In Schedule DCG, Sl.No. 2c should be equal to Sl.No. 17iv of schedule DPM
260.	In Schedule DCG, Sl.No. 3 should be equal to Sl.No. 17v of schedule DPM
261.	In Schedule DCG, Sl.No. 4 should be equal to Sl.No. 17vi of schedule DPM
262.	In Schedule DCG, Sl.No. 5 should be equal to Sl.No. 17vii of schedule DPM
263.	In Schedule CG, STCG on depreciable assets at Sl.No. A6e should be equal to Sl.No. 6 of Schedule DCG
264.	In Schedule BP, Sl.No. 29. "Amount of deduction under section 35 or 35CCC or 35CCD or 35ABA or 35ABB or 35CCA or 35D or 35DD or 35DDA or 35E in excess of the amount debited to P & L a/c" should be equal to Sl.No. X(4)of Schedule ESR
265.	In Schedule ESR, Sl.No.4 "Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2)" should be equal to Sl.No.3-Sl.No.2
266.	In Schedule ESR, Sl.No. x should be equal to sum of Sl.No. i+ii+iii+iv+v+vi+vii+viii+ix
267.	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule ESR at column 3, amount cannot be more than zero for section 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(2AA) and 35(CCC).
268.	In Schedule Part B-TI, Income chargeable to tax at special rate has been shown, details of the same should be provided in the applicable schedules ,viz., Schedule Capital Gain /Schedule Other sources and Schedule SI.
269.	Amount reduced in Sl.No. A3c in schedule BP cannot be more than the income offered in schedule CG
270.	Total of STCG in Schedule CG should be equal to the individual breakup of STCG in Schedule CG
271.	Total of LTCG in Schedule CG should be equal to the individual breakup of LTCG in Schedule CG
272.	In Schedule CG, Sl.No. C Income chargeable under the head "Capital Gain" should be equal to the sum of Total Short Term Capital Gain and Total Long Term Capital Gain
273.	In Schedule CG, Full Value of Consideration(Sl.No.A1aiii) is zero then expenses (Sl.No. A1b(iv) cannot be claimed
274.	In Schedule CG, Full Value of Consideration(Sl.No. A3aiii) is zero then expenses (Sl.No. A3b(iv) cannot be claimed
275.	In Schedule CG, Full Value of Consideration(Sl.No. A5aiii) is zero than expenses (Sl.No. A5b(iv) cannot be claimed
276.	In Schedule CG, Full Value of Consideration(Sl.No. A6aiii) is zero than expenses (Sl.No. A6b(iv) cannot be claimed
277.	In Schedule CG, Full Value of Consideration(Sl.No. B1aiii) is zero than expenses(Sl.No. B1b(iv) cannot be claimed
278.	In Schedule CG, Full Value of Consideration(Sl.No. B3a) is zero than expenses (Sl.No.B3b(iv) cannot be claimed
279.	In Schedule CG, Full Value of Consideration(Sl.No. B4a) is zero than expenses (Sl.No. B4b(iv) cannot be claimed
280.	In Schedule CG, Full Value of Consideration(Sl.No. B7a) is zero than expenses (Sl.No.B7b(iv) cannot be claimed
281.	In Schedule CG, Full Value of Consideration (Sl.No. B10aiii) is zero and expenses (Sl.No.B10b(iv) cannot be claimed
282.	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI
283.	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI

284.	In schedule CG, Sl. No. A1biv of STCG Total should be equal to sum of A1(bi+bii+biii)
285.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
286.	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
287.	In Schedule CG Sl.No. A2c of STCG should be equal to A(2a-2b)
288.	In schedule CG, Sl. No. A3biv of STCG Total should be equal to sum of A3(bi+bii+biii)
289.	In Schedule CG Sl.No. A3c of STCG Balance should be equal to A(3a-biv)
290.	In Schedule CG Sl.No. A3e of STCG should be equal to the sum of A(3c+3d)
291.	In Schedule CG Sl.No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
292.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
293.	In schedule CG, Sl. No. A5biv Total should be equal to sum of A5(bi+bii+biii)
294.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
295.	In Schedule CG Sl.No. A5e of STCG should be equal to the sum of A(5c+5d)
296.	In Schedule CG Sl.No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
297.	In Schedule CG, Sl.No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
298.	In schedule CG, Sl.No. A6biv Total should be equal to sum of A6(bi+bii+biii)
299.	In Schedule CG, Sl.No. A6c Balance should be equal to A6(aiii-biv)
300.	In Schedule CG Sl.No. A6g should be equal to the sum of A(6c+6d+6e-6f)
301.	In Schedule CG Sl.No. A7 of STCG should be equal to the sum of A(aXi +aXii+aXn + b)
302.	In Schedule CG Sl.No. A8 should be equal to the sum of (A8a + A8b + A8c)
303.	In schedule CG, Sl. No. B1biv of LTCG Total should be equal to sum of B1(bi+bii+biii)
304.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
305.	In Schedule CG Sl.No. B1e of LTCG should be the difference of B(1c-1d)
306.	In Schedule CG, Sl.No. B2e of LTCG should be the difference of B(2c-2d)
307.	In Schedule CG, Sl.No. B2c of LTCG should be equal to B(2a-2b)
308.	In schedule CG, Sl.No. B3biv Total should be equal to sum of B3(bi+bii+biii)
309.	In schedule CG, Sl.No. B3c Balance should be equal to B(3a-biv)
310.	In Schedule CG Sl.No. B3e should be equal to B(3c-3d)
311.	In schedule CG, Sl.No. B4biv Total should be equal to sum of B4(bi+bii+biii)
312.	In schedule CG, Sl.No. B4c Balance should be equal to B(4a-biv)
313.	In Schedule CG, Sl.No. B4e of LTCG should be equal to B(4c-4d)
314.	In Schedule CG, Sl.No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
315.	In Schedule CG, Sl.No. B5c of LTCG should be equal to B(5a-5b)
316.	In schedule CG, Sl.No. B6c LTCG on share or debenture should be equal to B(6a-6b)
317.	In Schedule CG Sl.No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
318.	In schedule CG, Sl.No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
319.	In schedule CG, Sl.No. B7biv Total should be equal to sum of B7(bi+bii+biii)
320.	In schedule CG Sl.No. B7c Balance should be equal to B(7aiii-biv)
321.	In Schedule CG Sl.No. B7e of LTCG should be equal to B(7c-7d)
322.	In Schedule CG, Sl.No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
323.	In Schedule CG Sl.No. B8c of LTCG should be equal to B(8a-8b)
324.	In schedule CG, Sl.No. B9c LTCG on share or debenture should be equal to B(9a-9b).
325.	In Schedule CG Sl.No. B9f should be equal to B(9d-9e).
326.	In Schedule CG, Sl.No. B10(a)(ic) should be higher of B10(a)(ia) or B10(a)(ib)
327.	In schedule CG, Sl.No. B10(aiii) Total should be equal to sum of B10(a)(ic+ii)

328.	In schedule CG, Sl.No. B10biv Total should be equal to sum of B10(bi+bii+biii)
329.	In schedule CG, Sl.No. B10c Balance should be equal to B(10aiii-biv)
330.	In Schedule CG, Sl.No. B10e should be equal to B(10c-10d)
331.	In Schedule CG, Sl.No. B11 should be equal to B11(aXi + aXii +aXn+ b)
332.	In Schedule CG, Sl. No. B12 should be equal to (B12a1+B12a2+B12b)
333.	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule CG
334.	In Schedule CG, Sl.No. D1i should be equal to sum of D(1a + 1b + 1c + 1d + 1e + 1f+1g+1h)
335.	In Schedule CG, Sl.No. Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
336.	In Schedule CG, Sl.No. Ex should be equal Ei-Eix
337.	In Schedule CG, Sl.No. Ei2 should be equal to sum of Sl.No. (A3e+ A4a+ A8a) Note: This rule will be applicable only if the sum of Sl.No. (A3e+ A4a+ A8a) is negative
338.	In Schedule CG, Sl.No. Ei3 should be equal to sum of Sl.No. (A5e+ A8b) Note: This rule will be applicable only if the sum of Sl.No. (A5e+ A8b) is negative
339.	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) Note: This rule will be applicable only if the sum of Sl.No. (A1e+A2c+A4b+A6g+A7+A8c) is negative
340.	In Schedule CG, Sl.No. Ei5 should be equal to Sl.No. 9b Note: This rule will be applicable only if Sl.No. A9b is negative
341.	In Schedule CG, Sl.No. Ei6 should be equal to Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+B12a2) Note: This rule will be applicable only if the sum of Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) is negative
342.	In Schedule CG, Sl.No. Ei7 should be equal to Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) Note: This rule will be applicable only if the sum of Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is negative
343.	In Schedule CG, Sl.No. Ei8 should be equal to Sl.No. B13b. Note: This rule will be applicable only if Sl.No. B13b is negative
344.	In Schedule CG, Sl.No. Eii should be equal to sum of Sl.No. (A3e+A4a+A8a) Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive
345.	In Schedule CG, Sl.No. Eiii should be equal to sum of Sl.No. (A5e+A8b) Note: This rule will be applicable only if the (A5e+A8b) is positive
346.	In Schedule CG, Sl.No. Eiv should be equal to sum of Sl.No. (A1e+A2c+A4b+A6g +A7+A8c) Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive
347.	In Schedule CG, Sl.No. Ev should be equal to Sl.No. A9b. Note: This rule will be applicable only if Sl.No. A9b is positive

348.	Schedule CG sl no Evi should be equal to sl no (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) Note: This rule will be applicable only if the (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) is positive
349.	In Schedule CG, Sl.No. Evii should be equal to Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) Note: This rule will be applicable only if the (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is positive
350.	In Schedule CG, Sl.No. Eviii should be equal to Sl.No. B13b. Note: This rule will be applicable only if Sl.No. B13b is positive
351.	In Schedule CG, Deductions claimed under respective section in STCG and LTCG should match with deduction reported in Table D.
352.	In Schedule CG, Col. E9 should be equal to Col. (1-2-3-4-6-7)
353.	In Schedule CG, Table F Sl.No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA
354.	In Schedule CG, Table F Sl.No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
355.	In Schedule CG, Table F Sl.No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
356.	In Schedule CG, Table F Sl.No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
357.	In Schedule CG, Table F Sl.No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA
358.	In Schedule CG, Table F Sl.No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
359.	In Schedule CG, Table F Sl.No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA
360.	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
361.	In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
362.	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
363.	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
364.	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
365.	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
366.	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
367.	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
368.	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column
369.	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
370.	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
371.	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9

372.	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
373.	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
374.	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
375.	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
376.	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column
377.	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
378.	Amount reduced in Sl.No. A3d in schedule BP cannot be more than the income offered in schedule OS
379.	Total value of "S.No. 4D of Part A Trading account + Gross receipts at Sl.No. 61(i) +62(i) +64(i) +64(ii) of Schedule P&L" should be greater than or Equal to Sum of amount entered in "Sl.No 36(i) (Sec 44AD) + S.No 36(iii) (Sec 44AE)" of Schedule BP
380.	Non-resident is not eligible to disclose Income from Patent u/s 115BBF
381.	In Schedule OS, Sl.No. 1 "Gross amount chargeable to tax at normal applicable rates" should be equal to the sum of Sl.No. (1a+1b+1c+1d+1e)
382.	In Schedule OS, Sl.No. 3c "Deduction u/s 57" should be equal to the sum of Sl.No. (3a(i)+3a(ii)+3b+3c)
383.	In Schedule OS, Sl.No. 3b "Depreciation" can be claimed only if income is offered at Sl.No. 1c "Rental income from machinery, plants, building, etc., Gross"
384.	In Schedule OS, Sl.No. 7 "Income from other sources (other than from owning race horses)" should be equal to sum of Sl.No. 2+6
385.	In Schedule OS, Sl.No. 8e "Balance" should be equal to sum of Sl.No. (8a-8b+8c+8d)
386.	In Schedule OS, Sl.No. 9 "Income under the head Income from Other Sources" should be equal to sum of Sl.No. (7 +8e)
387.	In Schedule OS, Sl.No. 2e "Pass through income in the nature of income from other sources chargeable at special rates" should be equal to sum of all the drop downs
388.	In Schedule OS, Sl.No. 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax" should be equal to sum of Sl.No. (1di+1dii+1diii+1div+1dv)
389.	In Schedule OS, Column 3 of table 2f, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1ai "Dividend income [other than (ii)]"
390.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"
391.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"
392.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
393.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"

394.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Any other income chargeable at special rate"
395.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2e should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates"
396.	In Schedule OS, Sl.no 6 Net Income from other sources chargeable at normal applicable rates should be equal to sum of Sl.No. (1(after reducing income related to DTAA portion)- 3 + 4 + 5) Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
397.	In schedule OS, Sl.No. 2f , column 10 is should be lower of column 6 and column 9. Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
398.	In Schedule OS, Sl.No. 2 "Income chargeable to tax at special rate should be equal to the sum of Sl.No. (2a+2b+2c+2d+2e +2f elements related to Sl. No. 1) Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
399.	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e)
400.	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
401.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to Sl. No. 1a (Dividend other than 2(22)(e) - DTAA Dividend other than 2(22)(e) - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag. (Please refer the instructions for computation of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e))
402.	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".

	If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
403.	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule OS
404.	In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.
405.	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Deduction u/s 57(iia) cannot be claimed"
406.	In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension).
407.	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000. Note : Rounding off +1 and -1 . Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
408.	In Schedule OS, Depreciation, shall be allowed only if income is offered in Sl.No. 1c.
409.	In Schedule OS, value at system calculated value at 3c cannot be more than 20% of 1a
410.	In Schedule OS, value at Sl.No. 1a should be equal to 1ai + 1aii.
411.	In Schedule BP, value at Sl.No. 3d should be equal to 3d(i) + 3d(ii).
412.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl.No. 2f of Schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
413.	Business & Profession loss claimed at Sl.No. 3i in Schedule CYLA should be equal to the amount at Sl.No. 2v of Table E in Schedule BP.
414.	In schedule CYLA, Sl.No. 2xvii cannot be more than Rs. 200000.
415.	In Schedule CYLA, HP Income should be equal to Sl.No. 4 of Schedule HP
416.	Business & Profession Loss (other than speculation or specified business loss) should be equal to Sl.No. 2v of table E in Schedule BP
417.	Other sources loss at Schedule CYLA should be equal to the amount mentioned in "Schedule OS".
418.	In Schedule CYLA, Sl.No. 2xvii "Total loss set off" should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)
419.	In Schedule CYLA, Sl.No. 3xvii "Total loss set off" should be equal to sum of (3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi)
420.	In Schedule CYLA, Sl.No. 4xvii "Total loss set off" should be equal to sum of (4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)
421.	In Schedule CYLA, Sl.No. 2xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 2i-2xvii
422.	In Schedule CYLA, Sl.No. 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 3i-3xvii
423.	In Schedule CYLA, Sl.No. 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 4i-4xvii
424.	In Schedule CYLA, Col No.5 "Current year's Income remaining after set off" should be equal to the output of Col No. 1-2-3-4
425.	In Schedule CYLA, Income from Business & profession (excluding Income from speculation income and income from specified business) should be equal to Sl.No. A38 in Schedule BP

426.	In Schedule CYLA, Speculative Income should be equal to SL.No. 3ii of Table E Schedule BP
427.	In Schedule CYLA, Specified business Income should be equal to Sl.No. 3iii of Table E of Schedule BP
428.	In Schedule CYLA, Short term capital gain @15% should be equal to Sl.No. 9ii of item E of Schedule CG
429.	In Schedule CYLA, Short term capital gain @30% should be equal to Sl.No. 9iii of item E of Schedule CG
430.	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to Sl.No. 9iv of item E of Schedule CG
431.	In Schedule CYLA, Short term capital gain taxable at special rates in India as per DTAA should be equal to Sl.No. 9v of item E of Schedule CG
432.	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl.No. 9vi of item E of Schedule CG
433.	In Schedule CYLA, Long term capital gain taxable @20% should be equal to Sl.No. 9vii of item E of Schedule CG
434.	In Schedule CYLA, Long term capital gain taxable as per DTAA @special rate should be equal to Sl.No. 9viii of item E of Schedule CG
435.	In Schedule CYLA, Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to Sl.No. 6 of Schedule OS
436.	In Schedule CYLA, Profit from owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS
437.	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to Sl.No. 2f of Schedule OS
438.	In Schedule CYLA, Salary Income should be equal to Sl.No. 6 of Schedule Salary
439.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?, In schedule CYLA, loss under house property cannot be allowed to set off at Sl. No. 2ii to 2xiii.
440.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?, In schedule CYLA, loss under head house property cannot be carry forwarded at Sl. No. 2xviii.
441.	In Schedule BFLA, Sl.No. 2(ii) should be equal to Sl.No. 4(xiii) of CFL
442.	In Schedule BFLA, Sl.No. 2(iii) should be equal to Sl.No. 5c(xiii) of CFL
443.	In Schedule BFLA, Sl.No. 2(iv) should be equal to Sl.No. 6(xiii) of CFL
444.	In Schedule BFLA, Sl.No. 2(v) should be equal to Sl.No. 7(xiii) of CFL
445.	In Schedule BFLA, Sl.No. 2(vi+vii+viii+ix+x+xi+xii) should be equal to Sl.No. 8(xiii)+9(xiii) of CFL
446.	In Schedule BFLA, Sl.No. 2xvi should be equal to sum of Sl.No.(2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x + 2xii+2xiii+2iv)
447.	In Schedule BFLA, Sl.No. xvii should be equal to sum of Sl.No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
448.	In Schedule BFLA, Sl.No. 3xvi should be equal to sum of Sl.No. (3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v)
449.	In Schedule BFLA, Sl.No. 4xvi should be equal to sum of Sl.No. (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4iv+4v)
450.	The value claimed as Brought forward allowance under section 35(4) set off in Schedule BFLA should be same as reflecting in Schedule UD
451.	The value claimed as Brought forward depreciation set off in Schedule BFLA should be same as reflecting in Schedule UD
452.	In Schedule BFLA, Sl.No. 1i should be equal to Sl.No. 5ii of schedule CYLA
453.	In Schedule BFLA, Sl.No. 1ii should be equal to Sl.No. 5iii of schedule CYLA
454.	In Schedule BFLA, Sl.No. 1iii should be equal to Sl.No. 5iv of schedule CYLA
455.	In Schedule BFLA, Sl.No. 1iv should be equal to Sl.No. 5v of schedule CYLA

456.	In Schedule BFLA, Sl.No. 1v should be equal to Sl.No. 5vi of schedule CYLA
457.	In Schedule BFLA, Sl.No. 1vi should be equal to Sl.No. 5vii of schedule CYLA
458.	In Schedule BFLA, Sl.No. 1vii should be equal to Sl.No. 5viii of schedule CYLA
459.	In Schedule BFLA, Sl.No. 1viii should be equal to Sl.No. 5ix of schedule CYLA
460.	In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 5x of schedule CYLA
461.	In Schedule BFLA, Sl.No. 1x should be equal to Sl.No. 5xi of schedule CYLA
462.	In Schedule BFLA, Sl.No. 1xi should be equal to Sl.No. 5xii of schedule CYLA
463.	In Schedule BFLA, Sl.No. 1xii should be equal to Sl.No. 5xiii of schedule CYLA
464.	In Schedule BFLA, Sl.No. 1xiii should be equal to Sl.No. 5xiv of schedule CYLA
465.	In Schedule BFLA, Sl.No. 1xiv should be equal to Sl.No. 5xv of schedule CYLA
466.	In Schedule BFLA, Sl.No. 1xv should be equal to Sl.No. 5xvi of schedule CYLA
467.	In Schedule BFLA, Sl.No. 2xiv should be equal to Sl.No. 10(xiii) of CFL
468.	Current year Speculative loss in CFL should be equal to Sl.No. B43 of Schedule BP
469.	Current year Specified loss in CFL should be equal to Sl.No. C49 of Schedule BP
470.	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.
471.	Long Term Capital Loss at Schedule CFL should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
472.	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".
473.	Business & Profession Loss (other than loss from speculative business and specified business) at Schedule CFL should be equal to the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA"
474.	Speculative Business Loss at Schedule CFL should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP".
475.	Specified Business Loss at Schedule CFL should be equal to the amount at "Income/Loss from Specified Business at Schedule BP".
476.	Other sources loss at Schedule CFL should be equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".
477.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?, In schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero
478.	In Schedule CFL, SL. No. 5c should be equal to 5a - 5b
479.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?, In schedule UD, Sl. No. 3a Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero
480.	In Schedule UD, value at Sl.No. 4 cannot be more than Sl.No. 3- Sl.No.3a in any of the row
481.	In Schedule UD, value at Sl.No.5 should be equal to Sl.No. 3- 3a - 4
482.	In Schedule ICDS, Sl.No. 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)
483.	In Schedule ICDS, Sl.No. 11b should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)
484.	In Schedule 10AA, value at field "Total deduction under section 10AA" should be equal to sum of column "Amount of deduction"
485.	Schedule 10AA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'
486.	In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
487.	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)

488.	Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
489.	In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
490.	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)
491.	In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
492.	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)
493.	In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
494.	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)
495.	In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
496.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)
497.	If deduction u/s 80D is claimed in Sch VIA then details should be provided in Schedule 80D
498.	In Schedule VI-A, 80D claimed should be equal to Eligible amount of deduction of Schedule 80D subject to GTI
499.	Schedule 80D should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'
500.	Donee PAN mentioned in Schedule 80G cannot be the same as the assessee PAN or the verification PAN
501.	In Schedule 80G, amount of deduction computed should not be more than the eligible amount
502.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. A against one donee PAN.
503.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. B against one donee PAN.
504.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one donee PAN.
505.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. D against one donee PAN.
506.	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
507.	in Schedule 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode
508.	in Schedule 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode
509.	in Schedule 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode
510.	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)

511.	If deduction u/s 80G is claimed in Sch VIA then details should be provided in Schedule 80G
512.	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
513.	Schedule 80G should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'
514.	In Schedule RA, Total donation should be equal to Donation in cash + Donation in other mode
515.	In Schedule RA, Total of column Donation in cash should be equal to the sum of individual value of donation in cash
516.	In Schedule RA, Total of column Donation in other mode should be equal to the sum of individual value of donation in other mode
517.	In Schedule RA, Total donation should be equal to sum of individual value of total donation
518.	Schedule RA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'
519.	In "Schedule 80-IC or IE" Total deduction under section 80-IC or 80 IE should be equal to the sum of (a+b+c+dh)
520.	Schedule 80-IA/IB/IC/IE should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'
521.	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d)
522.	In "Schedule 80-IB", Total deduction under section 80-IB should be equal to the value entered in (Total of a to i)
523.	In "Schedule 80-IC or IE" d(h)- Total of deduction for undertakings located in North-east should be equal to the sum of (Total of d(a) to d(g))
524.	Amount of deduction claimed u/s 80-IA in schedule VIA cannot be more than the total amount at Schedule 80IA
525.	If Deduction u/s 80-IA claimed in "Schedule VI-A" then "Schedule 80-IA" is to be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
526.	Deduction claimed u/s 80-IB in "Schedule VI-A" cannot be more than the amount in "Schedule 80-IB"
527.	In schedule VI-A, if deduction u/s 80-IB is claimed, then schedule 80-IB should be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
528.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" cannot be more than the amount in Sl.No. (e) of "Schedule 80-IC/IE"
529.	If deduction u/s 80-IC/IE is claimed in schedule VI-A then "Schedule 80-IC/IE" should be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
530.	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
531.	If employer category is Pensioners, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
532.	Assessee not being an individual cannot claim deduction u/s 80CCD(1)
533.	Assessee not being an individual cannot claim deduction u/s 80CCD(1B)

534.	Deduction u/s 80CCD(2) should not be more than 10% of salary for employer category "State Government" or "Public Sector Undertaking" or "Others".
535.	Deduction u/s 80CCD(2) cannot be claimed by HUF.
536.	Amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
537.	If Assessee is claiming deduction under section 80DD, providing eligible category description is mandatory.
538.	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory
539.	Deduction u/s 80E cannot be claimed by HUF.
540.	Deduction u/s 80EE cannot be claimed by HUF.
541.	If deduction u/s 80G claimed, details should be provided in Schedule 80G. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
542.	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G
543.	Maximum amount u/s 80GG can be claimed lower of 25% of Adjusted gross total income or Rs. 60,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
544.	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3xiii of BFLA.
545.	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.
546.	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen.
547.	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3xiii of BFLA. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
548.	Amount claimed for category "Self with disability" u/s 80U should be equal to Rs. 75,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
549.	Deduction u/s 80U cannot claimed by HUF
550.	In Schedule VI-A, If Assessee is claiming deduction under section 80U, providing eligible category description is mandatory
551.	In Schedule VI-A, The maximum limit allowable under section 80CCD(1B) is Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
552.	In Schedule VI-A, Amount claimed for category "Dependent with severe disability" u/s 80U should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
553.	In Schedule VI-A, Deduction u/s 80DDB for self and dependent will be allowed to the maximum limit of Rs.40,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
554.	In Schedule VI-A, Deduction u/s 80DDB for senior citizen self and dependent will be allowed to the maximum limit of Rs.1,00,000.

	Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
555.	In Schedule VI-A , assessee cannot claim deduction u/s 80EE more than Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
556.	The maximum deduction allowable under section 80TTA is Rs. 10,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
557.	The maximum deduction allowable under section 80TTB is Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
558.	In Schedule VIA, deduction that can be claimed for category "Self with severe disability" u/s 80U should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
559.	In case of multiple employer category if all the employer category is other than pensioners then deduction u/s 80CCD(1) cannot be claimed more than 10% of Salary. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
560.	Deduction u/s 80EEA in respect of interest on loan taken for certain house property cannot be more than 150,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
561.	Deduction u/s 80EEA cannot be claimed if deduction under section 80EE is claimed.
562.	Deduction u/s 80EEB in respect of purchase of electric vehicle cannot be more than 150,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
563.	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners"
564.	Deduction u/s 80EEA cannot be claimed by HUF
565.	Deduction u/s 80EEB cannot be claimed by HUF
566.	In Schedule VI-A, deduction u/s 80DD is only allowed to Resident or Resident but not ordinary resident assessee.
567.	In Schedule VI-A, deduction u/s 80DDB is only allowed to Resident or Resident but not ordinary resident assessee.
568.	In Schedule VI-A, deduction u/s 80U is only allowed to Resident or Resident but not ordinary resident assessee.
569.	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary for Central Government employee or more than 10% of salary in case of employer category selected other than "Pensioners" and Central Government"
570.	In Schedule VI-A, 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.
571.	In Schedule VI-A, 80QQB is only allowed to Individual
572.	In Schedule VI-A, 80RRB is only allowed to Resident or Resident but not ordinary resident
573.	In Schedule VI-A, 80RRB is only allowed to Individual.
574.	In Schedule VIA, deduction u/s 80RRB plus 80QQB cannot be claimed more than the sum of Sl.No. 15 of Schedule P&L account and Sl.No. 1e of Schedule OS
575.	In Schedule VI A, total deductions shown should be equal to total of individual deductions claimed

576.	In schedule chapter VI-A, "Part B- Deduction in respect of certain payments" should be equal to individual deductions claimed.
577.	In schedule chapter VI-A, "Part C- Deduction in respect of certain incomes" should be equal to individual deductions claimed.
578.	In schedule chapter VI-A, "Part CA and D- Deduction in respect of certain incomes/other Deductions", should be equal to individual deductions claimed.
579.	In Schedule VI-A, Sl.No. 2 deduction u/s 80JJAA cannot be claimed more than Sl.No. (iii)5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP.
580.	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed for the period for which income of the nature of 10(13A) is received.
581.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then in Chapter VI-A, deduction u/s 80C, 80CCC, 80CCD(1) , 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGC, 80IA, 80IAB, 80IB, 80IBA, 80IC/IE, 80JJA, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed
582.	In Schedule VIA Sl.No. 2 "Part C - Deduction in respect of certain incomes" should be equal to total of Sl.No. p to Sl.No. x
583.	If flag is 'Y' is selected in "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" then AMT should be computed at 9% of Adjusted Total Income u/s 115JC.
584.	Total Income at Schedule AMT is Negative. But the loss in Total Income can only arise because of the Specified business.
585.	In Schedule AMT, Tax payable under section 115JC should be equal to 18.5% of Sl.No.3 for assessee not falling within the IFSC area.
586.	In Schedule AMT, Sl.No. 1 should be equal to Sl.No. 14 of Part BTI
587.	In Schedule AMT, Sl.No. 2a should be equal to sum of system computed part C deductions under Schedule VIA.
588.	In Schedule AMT, Sl.No. 2b should be equal to total deduction under section 10AA.
589.	In Schedule AMT, Sl.No. 2d Adjustment as per section 115JC(2) should be equal to sum of Sl.No. 2a+2b+2c
590.	In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1+2d
591.	In Schedule AMT, Sl.No. 4 "Tax payable under section 115JC" shall be computed if Adjusted Total Income under section 115JC is more than Rs. 20 Lakh and Adjustment as per section 115JC(2) is more than zero.
592.	In Part A General information, if Assessee is liable for audit u/s 44AB and Yes is selected for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
593.	Schedule AMT should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'
594.	In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1
595.	In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1
596.	In Schedule AMTC, Sl.No. 5 "Amount of tax credit under section 115JD utilized during the year" should be equal to Total of Col 4(C).
597.	In Schedule AMTC, Sl.No. 6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to Total of Col 4(D).
598.	In Schedule AMTC, value at Sl. No. B2(viii) cannot be greater than zero i.e. set off in earlier assessment years cannot be claimed for AY 2020-21

599.	In Schedule AMTC, values at column C and column D should not be more than zero if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'
600.	In Schedule SI, Column Income (i) for Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2ciii (Income Benefit) of Schedule OS
601.	In schedule SI, Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2civ (tax benefit) of Schedule OS
602.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
603.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
604.	In Schedule SI, Income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) should be equal to Sl.No. 2a after reducing corresponding DTAA income in Schedule OS Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
605.	In Schedule SI, income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should be equal to Sl.No. 2b in schedule OS.
606.	In Schedule SI, Income u/s 115BBF (Tax on income from patent)-Income under head business or profession should be equal to Sl.No. 3e in schedule BP
607.	In Schedule SI, Income u/s 115BBG (Tax on income from patent)-Income under head business or profession should be equal to Sl.No. 3f in schedule BP
608.	Income from other sources chargeable at special rates in India as per DTAA should be equal to Sl.No. 2f in schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
609.	In Schedule SI, Amount in column "tax thereon" should be equal to "taxable income * special rate" excluding for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section

	115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA
610.	In Schedule SI, tax computed cannot be null if income is greater than zero. Note : This rule is not applicable for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)
611.	In Schedule Part B-TTI Sl. No. 2b should be equal to the total of Col.(ii) of Schedule SI
612.	In Schedule SI, Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to Sl.No. 5vi of schedule BFLA
613.	In schedule SI, sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to Sl.No. 5vii of schedule BFLA
614.	In Schedule SI, sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to Sl.No. 5xi of schedule BFLA
615.	In Schedule SI, sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115AD (LTCG for FII on securities), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should be equal to Sl.No.5x of schedule BFLA.
616.	Total of Income (i) of schedule SI should match with sum of individual line items
617.	Total of tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
618.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
619.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
620.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule

	SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
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	corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
648.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
649.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
650.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
651.	Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
652.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident .

	If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
653.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
654.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
655.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
656.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
657.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
658.	In "Schedule IF", Total of Col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
659.	In Schedule EI, Sl.No. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI

660.	In Schedule EI, Sl.No. 6 should be equal to sum of Sl.No. 1+2(v)+3+4+5
661.	In Schedule EI, Sl.No. 2v should be equal to sum of Sl. No. i-ii-iii+iv
662.	In Schedule EI, Sl.No. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to Sl.No. 39 of Schedule BP
663.	Amount reduced in Sl.No. A5 in schedule BP cannot be more than the income offered in schedule EI
664.	In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.
665.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.
666.	In Schedule PTI, Col. 9 should be equal to output of Col 7-8
667.	In Schedule PTI, Sl.No. iia Short Term should be equal to sum of ai+aii.
668.	In Schedule PTI, Sl. No. iia Long Term should be equal to sum of bi+bii
669.	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
670.	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
671.	In Schedule TPSA, Income tax payable should be equal to 18% of amount of primary adjustment
672.	In Schedule TPSA, Surcharge should be equal to 12% of amount of Additional income tax payable
673.	In Schedule TPSA, Health & Education cess should be equal to 4% of (Additional income tax payable + Surcharge)
674.	In Schedule TPSA, total additional tax payable should be equal to sum of Additional income tax payable + Surcharge + Health & education cess
675.	In Schedule TPSA, Sl.No. 3 should be equal to sum of column 9 "Amount deposited"
676.	In Schedule TPSA, net tax payable should be equal to the difference of "Total additional tax payable" and "Taxes paid"
677.	In schedule TPSA , Date at which tax is deposit cannot be after System Date
678.	In schedule FSI, column e should be lower of column c or column d
679.	Schedule FSI is not applicable if residential status is non resident
680.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.
681.	In schedule TR, field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A
682.	In schedule TR, Sl.No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to total of column (d) wherever section 91 is selected in column (e)
683.	In schedule TR, Sl.No. 2+3 should be equal to total of column 1d
684.	Schedule TR is not applicable if residential status is non resident
685.	In Schedule TR, Col C Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country
686.	In schedule TR field "Total tax relief available(total of (e) of Schedule FSI" in respect of each country" should match with total of column "Tax relief available in India (e)= (c) or (d) whichever is lower" in schedule FSI for each and every "Country code"
687.	If assessee is governed by Portuguese Code then "PAN of Spouse" should be provided.
688.	In Schedule 5A, Sl. No. 5 Total should be equal to sum of Sl. No. (1+2+3+4)
689.	In Part A General information, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as Yes then schedule 5A should be filled
690.	Total Income is greater than 50,00,000 then Schedule AL is required to be filled

691.	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0.
692.	In Schedule Part B-TI, amount at "Total Profits and Gains from Business or Profession" should be equal to sum of "Individual profits and Gains from Business and Profession"
693.	In Schedule Part B-TI, amount at "Total Short term Capital Gains" should be equal to the sum of "Individual Short Term Capital Gain amounts"
694.	In Schedule Part B-TI, amount at "Total Long term Capital Gains" should be equal to the sum of "Individual Long Term Capital Gain amounts".
695.	In Schedule Part B-TI, amount at "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".
696.	In Schedule Part B-TI, , total Income from other sources should be equal to the sum of "Individual incomes from Other Sources head"
697.	In schedule Part B-TI, the value in Sl.No. 6 should be equal to total of Sl.No. (1 + 2 + 3v + 4c+ 5d)
698.	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.
699.	Schedule HP is mandatory to be filled if Income disclosed under the head Profit and gains from business other than speculative business and specified business in Part B TI
700.	In Schedule Part B-TI, Income disclosed in Short term chargeable @15% should be equal to Sl.no. 9ii of Table E in Schedule CG.
701.	In Schedule Part B-TI, Income disclosed in Short term chargeable @30% should be equal to Sl.no. 9iii of Table E in Schedule CG.
702.	In Schedule Part B-TI, Income disclosed in Short term chargeable @ applicable rate should be equal to Sl.no. 9iv of Table E in Schedule CG.
703.	In Schedule Part B-TI, Income disclosed in Short term chargeable as per DTAA should be equal to Sl.no. 9v of Table E in Schedule CG.
704.	In Schedule Part B-TI, Income disclosed in Long term chargeable @10% should be equal to Sl.no. 9vi of Table E in Schedule CG.
705.	In Schedule Part B-TI, Income disclosed in Long term chargeable @20% should be equal to Sl.no. 9vii of Table E in Schedule CG.
706.	In Schedule Part B-TI, Income disclosed in Long term chargeable as per DTAA should be equal to Sl.no. 9viii of Table E in Schedule CG.
707.	In Schedule Part B-TI, Income from sources other than from owning Race Horses & Income chargeable at special rate should be equal to Sl.No. 6 of Schedule OS.
708.	In Schedule Part B-TI, Income chargeable to tax at special rate is should be equal to Sl.No. 2 of Schedule OS.
709.	In Schedule Part B-TI, Income from the activity of owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS.
710.	In Schedule Part B-TI, Losses of current year set off against income from all the heads should be equal to the "Total losses set off" at Schedule CYLA.
711.	In Schedule Part B-TI, Brought forward losses set off against Balance Income should be equal to "Total of brought forward losses set off" at Schedule BFLA.
712.	In Schedule Part B-TI, Gross Total Income should be equal to Sl.No. 8 - 9
713.	If deduction u/s 10AA is claimed in Part B-TI then Schedule 10AA should be filled.
714.	In Schedule Part B-TI, Losses of current year to be carried forward should be equal to the "Total of Current year losses" of Schedule CFL.
715.	In Schedule Part B-TI, Total Income should be equal to the Gross Total Income minus Chapter VI-A deductions. Note : Round off +5 and -5 is allowed.
716.	In Schedule Part B-TI, Income chargeable to tax at special rates(3e & 3f of Schedule BP) should be equal to income disclosed in Schedule BP.

717.	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(a) then Part-B, CA and D of Chapter VI-A should be filled
718.	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(b) then Part-C of Chapter VI-A should be filled
719.	In Schedule Part B-TI, Net agricultural income for rate purpose should be equal to the value entered at Sl.No. 2 of Schedule EI
720.	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in Sl.No. 10 should be consistent with the total of special incomes of Schedule SI
721.	In Schedule Part B-TI, Deduction under chapter VI-A, Part-B, CA and D at Sl.No. 12(a) should be equal to 1+3 of Schedule VI-A
722.	In Schedule Part B-TI, deduction under chapter VI-A Part-C at Sl.No. 12(b) should be equal to Sl.No. 2 of schedule VI-A
723.	In "Schedule Part B-TI" '12(c)' Total should be equal to the value entered in (12a + 12b)
724.	In Schedule Part B-TI, Balance after set off current year losses should be equal to the output of Total Head wise Income less Losses of current year to be set off
725.	In Schedule Part B-TI, Sl.No. 17 Aggregate Income should be equal to Sl.No. 14-15+16
726.	In Schedule Part B-TI, claim of set off of current year loss shown should be consistent with the loss computed in the schedules of the corresponding heads of Income OR the priority of set off of the current year loss is not consistent with the provisions of the Act in Schedule CYLA
727.	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from speculative business should be equal to amount mentioned in Schedule BP
728.	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from specified business should be equal to amount mentioned in Schedule BP
729.	Tax Payable on deemed total Income u/s 115JC in Part B TTI should be equal to the tax ascertained at Schedule AMT
730.	In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part B-TTI.
731.	In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 2i of Part B-TTI.
732.	In Schedule Part B-TTI, tax payments claimed should be equal to the claims made in Schedule TDS/TCS/IT.
733.	In Schedule Part B-TTI, Total Tax Payable on Deemed Total Income u/s 115JC should be equal to (tax Payable on Deemed Income + Surcharge + Cess)
734.	In Schedule Part B-TTI, Tax Payable on Total Income should be equal to (Normal Tax + Special Tax - Rebate on Agricultural Income).
735.	In Schedule Part B-TTI, The amount at "Tax payable" should be equal to the amount of [Tax Payable on Total Income - Rebate u/s 87A]
736.	In Schedule Part B-TTI, The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess)
737.	In Schedule Part B-TTI, AMT Credit u/s 115JD claimed should be equal to the amount of Credit at Schedule AMTC.
738.	In Schedule Part B-TTI, Relief claimed under section 90/90A should be equal to "Amount entered" in Schedule TR
739.	In Schedule Part B-TTI, Relief claimed under section 91 should be equal to "Amount entered" in Schedule TR
740.	In Schedule Part B-TTI, "Total Tax Relief" should be equal to sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).
741.	In Schedule Part B-TTI, Total Interest & fee Payable should be equal to "Interest & fee u/s 234A + 234B + 234C+234F"
742.	In Schedule Part B-TTI, Aggregate liability should be equal to "Net tax liability" + "Total Interest & fee Payable"
743.	In Schedule Part B-TTI, Total Taxes Paid should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"

744.	IFSC under "Bank Details" should match with the RBI database
745.	In Schedule Part B-TTI, Sl.No.2e Rebate u/s 87A is only allowed to Resident or Resident but not ordinary resident
746.	In Schedule Part B-TTI, Sl.No.2e Rebate u/s. 87A is only allowed to Individual.
747.	Rebate u/s 87A cannot be claimed by Individual Resident or Non Ordinarily Resident Individual having Total income more than Rs 5 lakhs.
748.	In Schedule Part B-TTI, Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".
749.	In Schedule Part B-TTI, Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".
750.	In Schedule Part B-TI, Deemed income under section 115JC should be equal to Sl.no.3 of Schedule AMT
751.	In Schedule Part B-TTI, Gross tax payable (higher of 1d and 2i) should be higher of Sl.No. 1d or 2i
752.	In Schedule Part B-TTI, Tax payable after credit u/s 115JD (3-4) should be equal to sum of Sl.No. 3 - 4
753.	In Schedule Part B-TTI, Net tax liability should be equal to Sl.No. 5 - 6d
754.	Losses of current year to be carried forward at "Part B TI" should be equal to the "Total of Current Year losses" of Schedule CFL.
755.	HUF cannot claim relief u/s 89
756.	Relief u/s 89 can be claimed only out of Income from salary or family pension
757.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule Part B TTI, Sl.No. 1a to 1d should not be more than zero.
758.	In Schedule Part B TTI, Sl.No. 3a + 3b should be equal to Sl.No.3.
759.	Relief u/s 89 cannot be claimed more than the tax on income chargeable under the head salary and net income from family pension.
760.	In Schedule IT, total of col 5 Tax Paid/Amount should be equal to sum of individual values
761.	In Schedule TDS2 and TDS3, If TDS b/f is claimed then year of tax deduction should be provided.
762.	In Schedule TDS from salary total of col 'Total Tax deducted" should be equal to sum of individual values
763.	In Schedule TDS2 (other than salary), total of 'TDS Credit claimed this year" should be equal to sum of individual values
764.	In Schedule TDS3 (As per Form 26QC), total of ' 'TDS Credit claimed this year should be equal to sum of individual values
765.	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus please ensure that the schedules contain the details of the receipts and are not left blank. (category – A) Further, ensure that all the receipts / income on which credit is claimed as per 26AS is appearing in the return.
766.	TAN mentioned in Schedule TDS on salary should match with TAN of Employer as per details of salary in Schedule S
767.	In schedule TDS2 & TDS 3, Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows
768.	In schedule TDS3, TDS claimed cannot be more than Gross income disclosed
769.	In schedule TDS2, TDS claimed cannot be more than Gross income disclosed
770.	In Schedule TDS2, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.
771.	In schedule TDS3, if TDS is claimed then Corresponding Income offered - "Gross Amount " and "Head of Income" is to be mandatorily filled.
772.	In Schedule TDS2, TDS Claimed shall not exceed TDS deducted.

Sl.No.	
773.	In Schedule TDS3, TDS Claimed shall not exceed TDS deducted.
774.	If assessee is "HUF", Schedule TDS1 is not applicable.
775.	If assessee is "HUF", Schedule Salary is not applicable.
776.	In Schedule TDS2 & TDS3, TDS credit relating to other person is selected then PAN of other person should be provided. Also ensure that the other person from whom credit for TDS is claimed files the return of income and gives away the TDS in his/ her return in favour of the Tax payer.
777.	In Schedule TDS2 & TDS3, TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
778.	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".
779.	TAN number should be valid.
780.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
781.	In Schedule TCS, Total TCS claimed should be equal to sum of individual values

2.2 Category B:

Table 3: Category B Rules

Sl.No.	Scenarios
1.	If assessee is liable to audit u/s 44AB then Form 3CA-3CD / Form 3CB-3CD should be filed.
2.	If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)
3.	In Schedule Part B-TI, Taxpayer cannot carry forward current year loss except HP loss and Specified business loss if return is filed after the due date allowed u/s 139(1)
4.	Income from 'Profits and Gains from Business or Profession" is greater than Rs. 2.50 lakh then Balance sheet should be filled.

2.3 Category D:

Table 4: Category D Rules

Sl.No.	Scenarios
1.	If audit report u/s 44DA is mentioned then Form 3CE is should be filed.
2.	If assessee is liable to audit u/s 92E then Form 3CEB should be filed.
3.	If assessee is liable to pay AMT u/s 115JC then Form 29C should be filed.
4.	In Part A P&L, tonnage of goods carriage cannot exceed 100MT
5.	Assessee cannot claim deduction u/s 10(10AA) more than the maximum limit of Rs 300000/- for employer category other than "Central and State Government"
6.	Amount can be reduced from schedule BP at Sl.No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively
7.	It is mandatory to file form 3CLA-Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility within specified due date in order to claim benefit of deduction u/s 35(2AB).
8.	Assessee has Capital Gain in case of Slump Sale then Form 3CEA should be filed
9.	Form 3CFA should be filed within due date to claim the benefits under section 115BBF

10.	In Schedule OS, value at system calculated value at 3c should not be allowed more than 20% of Dividend income included in total income without deduction under this section.
11.	If deduction u/s 10AA is claimed in the Income Tax Return then Form 56F should be filed
12.	Deduction u/s 10AA shall be allowed only if return is filed within due date allowed u/s 139(1)
13.	Deduction u/s 80-IB(11B) is claimed in the Income Tax Return then Form 10CCBC should be filed within due date.
14.	If deduction u/s 80-IB(11C) is claimed then Form 10CCBD should be filed within due date
15.	If deduction u/s 80-IB(7A) is claimed then Form 10CCBA should be filed within due date
16.	If deduction u/s 80-IB(7B) is claimed then Form 10CCBB should be filed within due date
17.	Deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB or u/s 80 IC/80IE is claimed then Form 10CCB should be filed within due date
18.	In Schedule VI-A, under "Part -C deduction in respect of certain incomes", cannot be claimed more than the amount shown in Sl.No. iii5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP.
19.	Deduction u/s 80-IA cannot be claimed if return of income is not filed within due date. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
20.	Deduction u/s 80IB can be claimed only if return is filed within due date. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'
21.	In Schedule VIA, deduction u/s 80JJAA is claimed then Form 10DA is required to be filed.
22.	In Schedule VIA - Part C - Deduction can be claimed only if the return is filed on or before the due date specified u/s 139(1).
23.	Form 10CCD is required to be filed within due date to claim deduction u/s 80QQB.
24.	Form 10CCE is required to be filed within due date to claim deduction u/s 80RRB.
25.	It is mandatory to file Form 29C- Report under section 115JC of the Income-tax Act, 1961 if AMT tax is more than Normal Tax.
26.	If total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000, surcharge cannot be entered in Schedule B-TTI.
27.	If assessee claiming relief u/s 90 & 91 then it is mandatory to file Form 67 within the due date allowed u/s 139(1)
28.	Form 10E is required to be filed to claim Relief u/s 89.
29.	If the "Total sales, Turnover or Gross Receipts" is more than Rs.50 Crore, then details regarding "Prescribed Payment Modes under section 269SU" should be provided in e-Filing Portal under "Compliance Module".