



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 2 – Validation Rules for AY 2021-22

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1 Purpose

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

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

2 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 2 for each defect as categorized below:

Table 1: List of Category of Defect

| Category of defect | Action to be Taken |
|--------------------|--|
| A | Return will not be allowed to be uploaded. Error message will be displayed. |
| D | Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars. |

2.1 Category A:

Table 2: Category A Rules

| Sl. No. | Scenarios |
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| 1. | Assessee should enter valid Mobile Number |
| 2. | HUF cannot claim relief u/s 89 |
| 3. | "Name" should match with the "Name" as per the PAN database. |
| 4. | Date of birth should match with PAN database. |
| 5. | If original return is filed under section 142(1) then revised return cannot be filed. |
| 6. | If "Whether you have held unlisted equity shares at any time during the previous year?" is selected as Yes, then the details should be filled. |
| 7. | In Filing status, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as Yes then Schedule 5A should be mandatory. |
| 8. | "Whether this return is being filed by a representative assessee?" is selected as Yes then details should be provided. |

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| 9. | In Part A General, If Return is being filed by Representative Assessee then the PAN quoted in representative assessee field should be same as the PAN who is trying to upload the return. |
| 10. | In Verification part, 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 must be filled. |
| 11. | In Part A General, "Are you filing return of income under Seventh proviso to Section 139(1) " is selected as Yes then the details should be filled. |
| 12. | "Whether you were Director in a company at any time during the previous year?" is selected as Yes then the details should be filled. |
| 13. | Being Resident or Resident but not Ordinarily resident Individual question "Please select whether you want to claim the benefit u/s 115H or not" should be answered. |
| 14. | If Taxpayer is claiming benefit of senior citizen or super senior-citizen then date of birth shall match with the PAN database |
| 15. | In Schedule 80G, Donee PAN cannot be same as "Assessee PAN" or "PAN at Verification" |
| 16. | If the assessee is governed by Portuguese Code, then "PAN of Spouse" should be provided. |
| 17. | In Schedule 5A, Sl. No. 4 total should be equal to sum of Sl. No. (1+2+3) for all the columns. |
| 18. | In Schedule EI Sl.no. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI |
| 19. | In "Schedule EI", in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns. |
| 20. | In "Schedule EI", "Total income not chargeable to tax as per DTAA" should be equal to the total of amount entered in "Amount of Income" |
| 21. | In Schedule EI Sl.No. 6 should be equal to sum of Sl.no 1+2+3+4+5 |
| 22. | In "Schedule EI" in the Net Agricultural income for the year should be equal to (Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) – Expenditure incurred on agriculture –Unabsorbed agricultural loss of previous eight assessment years) |
| 23. | In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT. |
| 24. | In Schedule Part BTTI, Credit under section 115JD of tax paid in earlier years should be equal to the Sl. No. 5 of Schedule AMTC. |
| 25. | Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMT, Sl.No. 1 should be equal to Sl.no 12 of Part BTI. |
| 26. | In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1 + 2a. |
| 27. | Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMT, Sl.No. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA. |
| 28. | In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part BTTI |
| 29. | Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 7 of Part BTTI. |
| 30. | In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1 |
| 31. | In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1 |
| 32. | If No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] should be equal to Total of item No. 4c |

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| 33. | If No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] should be equal to Total of item No. 4D. |
| 34. | If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?', Deemed Income in schedule AMT and tax as per AMT should not be computed in Schedule Part B-TTI. |
| 35. | In Schedule AMT, Sl.No. 4 tax payable under section 115JC should be equal to 18.5% of Sl.No. 3, if Sl.No. 3 is greater than 20 Lakh. |
| 36. | In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2 |
| 37. | If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Balance AMT Credit Carried Forward should be equal to the sum of (Balance brought forward to the current assessment year) - (AMT Credit Utilized during the Current Assessment Year) In "Schedule AMTC" |
| 38. | In Schedule AMTC, Set-off in earlier assessment years cannot be claimed for AY 2021-22 |
| 39. | In schedule SI, Sl.No. i1 should be equal to Sl.No. 2c of schedule OS |
| 40. | In schedule SI, Sl.No. ii1 should be equal to Sl.No. 2civ of schedule OS |
| 41. | If no special Income shown, then tax at special rates should not be computed. |
| 42. | Special income offered in schedule OS Sl.No. 2d should be equal to 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. |
| 43. | Special income offered in schedule OS Sl.No. 2e should be equal to 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. |
| 44. | 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. |
| 45. | In Schedule SI, income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule OS sl no 2b should be equal to Sl.No. 2b in schedule OS. |
| 46. | Income from other sources chargeable at special rates in India as per DTAA should be equal to Sl.No. 2f in schedule OS |

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| | 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. |
| 47. | In Schedule SI, amount at column (ii) Tax thereon should be equal to taxable income (*) special rate |
| 48. | In Schedule SI, tax computed cannot be null if income is greater than zero |
| 49. | In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10 should be consistent with all the special incomes of Schedule SI |
| 50. | Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income as per schedule BFLA |
| 51. | Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income Short-term Capital Gain chargeable @ 30% should be equal to corresponding income as per schedule BFLA |
| 52. | Sum of income u/s 112 (LTCG on others) & Pass Through Income Long-term Capital Gain chargeable @ 20% should be equal to corresponding income as per schedule BFLA |
| 53. | 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), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 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 corresponding income as per schedule BFLA |
| 54. | Total of all special incomes at (i) should match with total income in schedule SI |
| 55. | In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns |
| 56. | Deduction u/s 80CCD(1) is not applicable to HUF. |
| 57. | Deduction u/s 80CCD(1B) is not allowed to HUF. |
| 58. | Deduction u/s 80CCD(2) is not allowed to HUF. |
| 59. | Deduction u/s 80E is not allowed to HUF. |
| 60. | Deduction u/s 80EE is not allowed to HUF. |
| 61. | Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen. |
| 62. | Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen. Deduction is available only if not opted for new tax regime u/s 115BAC. |
| 63. | Deduction u/s 80U is not allowed to HUF. |
| 64. | Deduction u/s 80EEA is not allowed to HUF |
| 65. | Deduction u/s 80EEB is not allowed to HUF |
| 66. | Deduction u/s 80DD is not allowed to Non-Resident. |
| 67. | Deduction u/s 80DDB is claimed by Non-resident. |

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| 68. | Deduction u/s 80U is claimed by Non-resident. |
| 69. | Deductions claimed under Chapter VI-A should not be greater than "Gross Total Income" |
| 70. | In Schedule VIA, amount claimed in deduction u/s 80GGA should not be different from the amount claimed in Schedule 80GGA |
| 71. | In Schedule Part BTI- Deduction under Chapter VI-A should be consistent with the total of all deductions in Schedule VI-A |
| 72. | Deduction u/s 80QQB is not applicable to Non-resident individuals. |
| 73. | Deduction u/s 80QQB is not applicable to HUF. |
| 74. | Deduction u/s 80RRB is not applicable to Non-resident Individuals. |
| 75. | Deduction u/s 80RRB is not applicable to HUF. |
| 76. | In Schedule VIA, deduction u/s 80RRB plus 80QQB claimed cannot be more than the income entered at Sl.No. 1e in Schedule OS |
| 77. | "Losses of current year to be carried forward" at "Part B TI" should be equal to "Total of Current Year Losses" of Schedule CFL. |
| 78. | 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. |
| 79. | Long Term Capital Loss at Schedule CFL is not equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG. |
| 80. | House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA". |
| 81. | In Schedule BFLA, Sl.No. 2(xi) should be equal to Sl.No. 6(x) of CFL |
| 82. | In Schedule BFLA, Sl.No. 2(ii) should be equal to Sl.No. 3c(x) of CFL |
| 83. | In "Schedule BFLA 2xii Total of brought forward loss set off should be equal to sum of (2ii+ 2iii+2iv + 2v+ 2vi + 2vii + 2viii + 2ix + 2xi) |
| 84. | In Schedule PTI Col. 9 should be equal to output of Col 7-8 |
| 85. | In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii |
| 86. | In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii |
| 87. | In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b |
| 88. | In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c |
| 89. | In schedule FSI total of column e "Tax relief available in India(e)= (c) or (d) whichever is lower" should match with e(i) + e(ii) + e(iii) + e(iv) i.e Salary + House Property + Capital Gains + Other Sources. |
| 90. | Schedule FSI is not applicable if residential status is non-resident |
| 91. | In schedule FSI total of column b "Income from outside India (included in PART B-TI) should match with b(i) + b(ii) + b(iii) + b(iv) i.e Salary + House Property + Capital Gains + Other Sources. |
| 92. | 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 |

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| 93. | In schedule TR field 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91) (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 91. |
| 94. | Schedule TR is not applicable if residential status is non-resident |
| 95. | In schedule TR field "Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)" should match with total of column "Tax paid outside India" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number". |
| 96. | 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" and "Taxpayer Identification Number". |
| 97. | Schedule AL should be filled if total Income is greater than 50 Lakhs. |
| 98. | In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down |
| 99. | In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected". |
| 100. | In "Schedule Part B TTI" 15d Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT and date of deposit should be after 31/03/2021 for A.Y 2021-22. |
| 101. | In "Schedule Part B TTI" point 15a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT and date of deposit should be between 01/04/2020 and 31/03/2021 for A.Y 2021-22. |
| 102. | In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column |
| 103. | In "Schedule Part B-TTI" in 15(c) of TCS should be equal to the value entered in total of column 5 of 22D |
| 104. | In Schedule TCS, Total TCS claimed should be equal to sum of individual values |
| 105. | 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. |
| 106. | TAN of employer in Schedule TDS on Salary should match with TAN of Employer in Details of salary |
| 107. | In Schedule TDS2 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2" |
| 108. | In schedule TDS, As per Form 16C, TDS claimed cannot be more than Gross income disclosed |
| 109. | In schedule TDS Other than Salary, TDS claimed cannot be more than Gross income disclosed |
| 110. | Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 9 of TDS2. |
| 111. | Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 6 of TDS3. |

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| 112. | In TDS2, In field "TDS claimed", amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted". |
| 113. | In TDS3, In field "TDS claimed", amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted". |
| 114. | HUF cannot have TDS on salary. |
| 115. | In Schedule TDS (2)/(3), TDS credit relating to other person is selected then the 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. |
| 116. | In Schedule TDS (2)/(3), TAN of the Deductor/ PAN of Tenant/ Buyer should be filled. |
| 117. | In Schedule TDS from salary, "Total tax deducted" cannot be more than "Income chargeable under the head Salary". |
| 118. | In Schedule TDS Other than Salary and TDS as per Form 16C, claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" and "TDS deducted". |
| 119. | If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0. |
| 120. | The value in pt.3av -"Total Short term " in Part B TI should be equal to total of pt. (3ai + 3aii + 3aiii +3aiv) |
| 121. | The value in pt.3biv -"Total Long term" in Part B TI should be equal to total of pt. (3bi+3bii+3biii) |
| 122. | In Schedule Part BTI, the amount of "Total Capital Gains" should be equal to the sum of "Short Term and Long-Term Capital Gains". |
| 123. | "Total Income from other sources" at Schedule B TI is different with the sum of "Individual incomes from Other Sources head". |
| 124. | The Total income from all heads of income should be equal to sum of individual heads of income. |
| 125. | Tax Payments claimed in "Part B-TTI" should be equal to claims made in Schedule TDS/TCS/Schedule IT. |
| 126. | Schedule Salary is mandatory to be filled if Income disclosed under the head Salaries in Part B-TI. |
| 127. | Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI. |
| 128. | Income disclosed in STCG chargeable @15%, "Table E in Schedule CG" should be filled. |
| 129. | Income disclosed in STCG chargeable @30%, then "Table E in Schedule CG" should be filled. |
| 130. | Income disclosed in STCG chargeable at applicable rate, then "Table E in Schedule CG" should be filled |
| 131. | Income disclosed under the head Short-term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG |
| 132. | Income disclosed in LTCG chargeable @10%, then "Table E in Schedule CG" should be filled |
| 133. | Income disclosed in LTCG chargeable @20%, then "Table E in Schedule CG" should be filled |
| 134. | Income disclosed under the head Long term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG |
| 135. | "Income from sources other than from owning Race Horses & Income chargeable at special rate" is disclosed at Schedule Part B TI, then Sch OS should be filled. |

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| 136. | "Income chargeable to tax at special rate" is disclosed at Schedule Part B TI, then "Schedule OS" should be filled |
| 137. | "Income from the activity of owning and maintaining race horses" is disclosed at Schedule Part B TI, then "Schedule OS" should be filled |
| 138. | "Losses of current year set off against income from all the heads" should be equal to "Total losses set off" at Schedule CYLA. |
| 139. | Brought forward losses set off against Balance Income should be equal to "Total of brought forward losses set off" at Schedule BFLA. |
| 140. | Gross Total Income should be equal to sum of the Incomes individually offered. |
| 141. | In Part B TI, the value in Pt 16 -Losses of current year to be carried forward (total of row xi of Schedule CFL) should flow from Sch CFL and should be consistent with the same. |
| 142. | "Total Income" should be equal to "Gross Total Income minus Chapter VI-A deductions after considering rounding-off". |
| 143. | If option No is selected for 'Are you opting for new tax regime u/s 115BAC, In Schedule Part BTTI, SL.no 1d Total tax payable on deemed total income (1a+1b+1c) should be equal to sum of Sl.no. 1a+1b+1c |
| 144. | "Tax Payable on Total Income" should be equal to Normal Tax plus Special Tax minus Rebate on Agricultural Income. |
| 145. | The amount at "Tax payable" should be equal to the amount of Tax Payable on Total Income minus Rebate u/s 87A. |
| 146. | The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess) |
| 147. | "Relief claimed under section 90/90A in Part B TTI" should be equal to "Amount entered in Schedule TR" |
| 148. | "Relief claimed under section 91 in Part B TTI" should be equal to "Amount entered in Schedule TR" |
| 149. | "Total Tax Relief" should be equal to the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91). |
| 150. | "Total Interest and Fee Payable" should be equal to "Interest u/s 234A + 234B + 234C+ Fee payable u/s 234F" |
| 151. | "Aggregate liability" should be equal to the sum of "Net tax liability plus Total Interest Payable" |
| 152. | "Total Taxes Paid" should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax" |
| 153. | IFSC under "Bank Details" should match with the RBI database |
| 154. | Rebate u/s 87A is not allowed to Non-resident. |
| 155. | Rebate u/s 87A is not allowed to HUF. |
| 156. | Rebate u/s 87A cannot be claimed by Resident or Non-Ordinarily Resident Individual having Total income more than Rs. 5 lakhs. |
| 157. | If deductions claimed at "Part B TI", then "Schedule VI-A" should be filled. |
| 158. | Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest payable". |
| 159. | Tax payable Amount should match with the difference of "Total Tax and "Interest payable" and "Total Taxes Paid". |
| 160. | "Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed. |

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| 161. | In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in Sl. No. 2 of Schedule EI |
| 162. | In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A should be equal to the value entered in "v" of Schedule VIA or (9-10) of PART-BTI, whichever is lower. |
| 163. | In "Schedule Part B-TI", at Sl.No. '7' Balance after set-off current year losses should be equal to value of Sl.No. 5 - Sl.No. 6 of Schedule Part BTI |
| 164. | In Part BTI, Sl.No. 17 Deemed income under section 115JC should be equal to Sl.No. 3 of Schedule AMT |
| 165. | In "Schedule Part B-TI", Sl.No. '15' Aggregate income should be equal to the sum of 12-13+14 |
| 166. | In "Schedule Part B-TTI", Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability. |
| 167. | In Schedule Part BTTI, Sl.No. 10 Tax payable after credit u/s 115JD should be equal to sum of Sl.No. 8a -9 |
| 168. | In Schedule Part BTTI, Sl.No. 12 Net tax liability is should be equal to Sl.No. 10-11d |
| 169. | Taxpayer cannot offer income chargeable at special rates in Schedule Part B-TI without mentioning the same in respective schedules |
| 170. | In "Schedule BFLA" in 3(xiii) Current year's income remaining after set-off Total should be equal to the sum of (3i + 3ii + 3iii + 3iv + 3v+ 3vi + 3vii + 3viii+ 3ix + 3x + 3xi) |
| 171. | In Schedule BFLA, Col. 3 should be equal to Col. 1- Col. 2 |
| 172. | In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA |
| 173. | In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA |
| 174. | In schedule BFLA 1(iii) "Short-term capital gain taxable @ 15%" should match with 4(iv) of schedule CYLA |
| 175. | In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA |
| 176. | In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA |
| 177. | In schedule BFLA 1(vi) "Short-term capital gain taxable at special rates in India as per DTAA" should match with 4(vii) of schedule CYLA |
| 178. | In schedule BFLA 1(vii) "Long-term capital gain taxable @ 10%" should match with 4(viii) of schedule CYLA |
| 179. | In schedule BFLA 1(viii) "Long term capital gain taxable @ 20%" should match with 4(ix) of schedule CYLA |
| 180. | In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 4x of schedule CYLA |
| 181. | In schedule BFLA 1(x) "Net income from other sources chargeable at normal applicable rates." should match with 4(xi) of schedule CYLA |
| 182. | In schedule BFLA 1(xi) "Profit from owning and maintaining race horses" should match with 4(xii) of schedule CYLA |
| 183. | If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA Sl. No. 2xiii should not be more than Rs. 200000 |
| 184. | "House property loss claimed at Schedule CYLA" should be equal to amount at "Schedule HP". |
| 185. | "Other sources loss at Schedule CYLA" should be equal to amount at "Schedule OS". |
| 186. | In Schedule CYLA, Sl.no 2xiii Total loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii) should be equal to sum of 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii |

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| 187. | In Schedule CYLA, Sl.no 3xiii Total loss set off (3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xi+3xii) should be equal to sum of 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xii |
| 188. | In Schedule CYLA, Sl.no 2xiv i.e. Loss remaining after set-off should be equal to the output of Sl.no. 2i-2xiii |
| 189. | In Schedule CYLA, Sl.no 3xiv i.e. Loss remaining after set-off should be equal to the output of Sl.no. 3i-3xiii |
| 190. | In Schedule CYLA, Col No. 4 Current year's Income remaining after set-off should be equal to the output of Col No. 1-2-3 |
| 191. | In Schedule CYLA Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG |
| 192. | In Schedule CYLA Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG |
| 193. | In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG |
| 194. | In Schedule CYLA Short term capital gain taxable at DTAA rates should be equal to SL.no. 9v of item E of Schedule CG |
| 195. | In Schedule CYLA Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG |
| 196. | In Schedule CYLA Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG |
| 197. | 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 |
| 198. | In Schedule CYLA Profit from owning and maintaining race horses should be equal to SL.no. 8e of Schedule OS |
| 199. | In Schedule CYLA Salary Income should be equal to SL.no. 6 of Schedule Salary |
| 200. | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 |
| 201. | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 202. | 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 |
| 203. | 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 |
| 204. | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) |
| 205. | In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 |
| 206. | In Schedule 112A, Total should be equal to the sum of individual rows |
| 207. | In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 |
| 208. | In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 209. | 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 |
| 210. | 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 |
| 211. | In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) |
| 212. | In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 |
| 213. | In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of individual rows |
| 214. | Donee PAN should not be same as "Assessee PAN" or "PAN at Verification" |

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| 215. | In Schedule 80G, amount of deduction computed should not be more than the eligible amount |
| 216. | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. A against one donee PAN. |
| 217. | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. B against one donee PAN. |
| 218. | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one donee PAN. |
| 219. | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. D against one donee PAN. |
| 220. | In Schedule 80G (A) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" |
| 221. | In Schedule 80G (B) "Donations e "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" |
| 222. | In Schedule 80G (C) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" |
| 223. | In Schedule 80G (D) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" |
| 224. | In Schedule 80G(E) Donations should be equal to (A+B+C+D) |
| 225. | In Schedule 80GGA, Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" |
| 226. | in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii) |
| 227. | Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/- if date of donation is before 01.06.2020. |
| 228. | Donee PAN should not be same as "Assessee PAN" or "PAN at Verification" |
| 229. | In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value. |
| 230. | In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %. |
| 231. | In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value. |
| 232. | Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero |
| 233. | Municipal tax is not allowed where Gross rent received/ receivable/ lettable value is zero or null |
| 234. | If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', Interest on borrowed capital from HP cannot be claimed more than 2 lakhs in case of self-occupied property. |
| 235. | Value at field 4 should be equal to Sum of Sl.No. 1k+2K+3 |
| 236. | In case of type of property is let out or deemed let out than Gross rent received/ receivable/ lettable value should be more than zero |
| 237. | In Schedule HP, Sl.no 1e - Annual Value should be output of SL.no (1a- 1d) |
| 238. | In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c) |
| 239. | In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h) |
| 240. | In Schedule HP - Sl.no 1k Income from House Property (1f - 1i + 1j) should be equal to sum of 1f - 1i + 1j |
| 241. | In Schedule HP, Sl.no 3 Pass through income should be equal to the amount of HP income mentioned in Schedule PTI |
| 242. | In Schedule HP, more than two house is claimed to be self-occupied / annual lettable value for the properties is zero or null for more than two house and |

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| | interest on borrowed capital cannot be claimed as deduction for more than two self-occupied property |
| 243. | Deduction under section 80D for Self and Family cannot be greater than 25000 Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 244. | In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 245. | 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?' |
| 246. | Deduction under section 80D for Self and Family (Senior Citizen) cannot be greater than 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 247. | In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 248. | Deduction under section 80D for Parents cannot be greater than 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 249. | In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 250. | Deduction under section 80D for Parents (Senior Citizen) cannot be greater than 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 251. | In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 252. | Eligible amount of deduction under section 80D cannot be greater than 100000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 253. | In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 254. | In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 255. | In Schedule VIA if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 256. | Deduction under section 80D is claimed in Sch VI A then Schedule 80D must be filled |
| 257. | 80D claimed in Sch VI A should be equal to Eligible amount of deduction of Schedule 80D |

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| 258. | In Schedule S, Sl.No. 1 Gross Salary (1a + 1b + 1c) should be consistent with sum of Sl.No. 1a+1b+1c |
| 259. | In Schedule S, Sl.No. 2 Total Gross Salary (from all employers) should be sum of Sl.No. 1 +....n |
| 260. | In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns |
| 261. | In Schedule S, Sl. No. 4 Net Salary should be output of Sl.No. 2 - 3 |
| 262. | In Schedule S, Sl. No. 5 Deductions u/s 16 (5a+5b+5c) should be equal to sum of 5a+5b+5c |
| 263. | In Schedule S, Sl.No. 6 Income chargeable under Salaries should be output of Sl.No. 4-5 |
| 264. | Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed Rs. 20 lakhs |
| 265. | If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " should not be more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.No. 1a of all employers of Sch S |
| 266. | In Sch S in Field 3 dropdown value of "Sec 10(10B) Second proviso - Compensation under scheme approved by the Central Government " should not be more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.No. 1c in Sch S or Rs. 500000/- |
| 267. | In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Total of Gross Salary at Sl. No. 2 as reduced by House Rent Allowance (of all the employers) |
| 268. | Sum of Drop downs in Sl. No. 1a of Schedule S should be equal to Sl. No. 1a |
| 269. | Sum of Drop downs in Sl. No. 1b of Schedule Should be equal to Sl. No. 1b |
| 270. | Sum of Drop downs in Sl. No. 1c of Schedule S should be equal to Sl. No. 1c |
| 271. | Entertainment allowance 16(ii) will not be allowed for employees other than government. |
| 272. | In Schedule Salary, Entertainment allowance will be allowed only to the extent of Rs 5000 or 1/5 of salary whichever is less for Central Govt and State Government employees u/s 16(ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 273. | In Schedule Salary, at Sl.No. 1a- Gratuity shall not be allowed against more than one Employer. |
| 274. | In Schedule Salary, at Sl.No. 1a- Commuted pension shall not be allowed against more than one Employer. |
| 275. | In schedule Salary, Standard deduction shall not be allowed more than the lower of Rs. 50,000 or Net Salary. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 276. | 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 |
| 277. | In Schedule OS, Sl.no 3d Deduction u/s 57 should be equal to the sum of Sl.No. 3a(i)+3a(ii)+3b+3c |
| 278. | In Schedule OS, Sl.No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null than Sl.No. 3b Depreciation cannot be claimed. |
| 279. | 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 |
| 280. | In Schedule OS, Sl.No. 8 Income from the activity of owning and maintaining race horses should be equal to sum of sl.no 8a-8b+8c+8d |

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| 281. | In Schedule OS, Sl.No. 9 Income under the head" Income from Other Sources" should be equal to sum of sl.no (7 +8e) |
| 282. | In "Schedule OS" 2e should be equal to sum of all the drop downs |
| 283. | In Schedule OS, Sl.no 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) should be equal to sum of sl.no 1di+1dii+1diii+1div+1dv |
| 284. | A non-resident Taxpayer cannot disclose income under section 115BBF. |
| 285. | In Schedule OS -column 3 of table 2f, the sum of dropdown value of 1a should not exceed the field 1a "Dividend, Gross" |
| 286. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1b should not exceed the field 1b "Interest, Gross" |
| 287. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross" |
| 288. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax " |
| 289. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB" |
| 290. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2d should not exceed the field 2d "Any other income chargeable at special rate" above |
| 291. | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2e at Col 2 Amount of Income should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates" above |
| 292. | In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to (1 - 3 + 4 + 5-DTAA related to 1) i.e "Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) - Deductions under section 57 + Amounts not deductible u/s 58 + Profits chargeable to tax u/s 59 - DTAA related to 1 in table f". |
| 293. | 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, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag. |
| 294. | 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 |
| 295. | Deduction u/s 57(ia) can be claimed only if income is offered in Family Pension in Schedule OS |
| 296. | In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv) |
| 297. | In Schedule OS, Sl. No. 2c Accumulated balance of recognised provident fund taxable u/s 111 should be equal to sum of Col iii of Income Benefit |
| 298. | In Schedule OS, Sl. No. 2c Total of tax benefit should be equal to individual amounts of col iv (Tax Benefit) |
| 299. | The total of all the quarter of Income from Lottery should be equal to 2a of Schedule OS - DTAA 115BB respectively (Not applicable for Resident Senior Citizens). |
| 300. | In Schedule CYLA Long term capital gain taxable at DTAA rates should be equal to SL.no. 9viii of item E of Schedule CG |
| 301. | Total of STCG should be equal to the individual breakup in Schedule CG |
| 302. | Total of LTCG should be equal to the individual breakup in Schedule CG |
| 303. | In Schedule CG, SL.no. C Income chargeable under the head "Capital Gain" should be equal to the sum of Sl.No. A9+B13 |
| 304. | In Schedule CG, Full Value of Consideration (Sl.No. A1aiii) is zero than expenses (Sl.No. A1b(iv) should not be claimed |

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| 305. | In Schedule CG, Full Value of Consideration (Sl.No. A2a) is zero than expenses (Sl.No. A2b(iv) should not be claimed |
| 306. | In Schedule CG, Full Value of Consideration (Sl.No. A4aiii) is zero than expenses (Sl.No. A4b(iv) should not be claimed |
| 307. | In Schedule CG, Full Value of Consideration (Sl.No. A5aiii) is zero than expenses (Sl.No. A5b(iv) should not be claimed |
| 308. | In Schedule CG, Full Value of Consideration (Sl.No. B1aiii) is zero than expenses (Sl.No. B1b(iv) should not be claimed |
| 309. | In Schedule CG, Full Value of Consideration (Sl.No. B2a) is zero than expenses (Sl.No. B2b(iv) should not be claimed |
| 310. | In Schedule CG, Full Value of Consideration (Sl.No. B3a) is zero than expenses (Sl.No. B3b(iv) should not be claimed |
| 311. | In Schedule CG, Full Value of Consideration (Sl.No. B6aiii) is zero than expenses (Sl.No. B6b(iv) should not be claimed |
| 312. | In Schedule CG, Full Value of Consideration (Sl.No. B9aiii) is zero and expenses (Sl.No. B9b(iv) should not be claimed |
| 313. | In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI |
| 314. | In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI |
| 315. | In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii) |
| 316. | In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv) |
| 317. | In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d) |
| 318. | In schedule CG, Sl. No. A2 biv of STCG Total should be equal to sum of A2(bi+bii+biii) |
| 319. | In schedule CG, Sl. No. A2c of STCG Balance should be equal to A(2a-biv) |
| 320. | In Schedule CG Sl.no. A2e of STCG should be equal to the sum of A(2c+2d) |
| 321. | In Schedule CG Sl.no. A4(a)(ic) should be higher of A4(a)(ia) or A4(a)(ib) |
| 322. | In Schedule CG, Sl. No. A4(aiii) should be equal to sum of A4[(a)(ic)+(a)(ii)] |
| 323. | If in Sch CG, Sl.No. A4(biv) is should be equal to Sum of A4(bi+bii+biii) |
| 324. | In schedule CG, Sl. No. A4c Balance should be equal to A4(aiii-biv) |
| 325. | In Schedule CG Sl.no. A4e of STCG should be equal to the sum of A(4c+4d) |
| 326. | In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib) |
| 327. | In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)] |
| 328. | If in Sch CG A5(biv) should be equal to Sum of A5(bi+bii+biii) |
| 329. | In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv) |
| 330. | In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d) |
| 331. | In Schedule CG Sl.no. A6 of STCG should be equal to the sum of A(aXi + b) |
| 332. | In Schedule CG Sl.no. A7 of STCG should be equal to the sum of (A7a + A7b + A7c) |
| 333. | In Schedule CG, Sl. No. A8 Col. 10 Applicable Rate should be equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act). Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag. |
| 334. | In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii) |
| 335. | In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv) |
| 336. | In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d) |
| 337. | In schedule CG, Sl. No. B2 biv of LTCG Total should be equal to sum of B2(bi+bii+biii) |
| 338. | In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-biv) |

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| 339. | In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d) |
| 340. | In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii) |
| 341. | In schedule CG, Sl.No. B3c of LTCG Balance should be equal to B(3a-biv) |
| 342. | In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d) |
| 343. | In Schedule CG, Sl. No. B4a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A |
| 344. | In Schedule CG Sl.no. B4c of LTCG should be equal to B(4a-4b) |
| 345. | In Schedule CG, Sl. No. B5c LTCG on share or debenture should be equal to B(5a-5b) |
| 346. | In Schedule CG Sl.no. B6(a)(ic) should be higher of B6(a)(ia) or B4(a)(ib) |
| 347. | In schedule CG, Sl. No. B6 aiii Total should be equal to sum of B6(a)(ic+ii) |
| 348. | In schedule CG, Sl. No. B6 biv Total should be equal to sum of B6(bi+bii+biii) |
| 349. | In schedule CG, Sl. No. B6c Balance should be equal to B(6aiii-biv) |
| 350. | In Schedule CG Sl.No. B6e of LTCG should be equal to B(6c-6d) |
| 351. | In Schedule CG, Sl. No. B7a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii) |
| 352. | In Schedule CG Sl.No. B7c of LTCG should be equal to B(7a-7b) |
| 353. | In Schedule CG, Sl. No. B8c LTCG on share or debenture should be equal to B(8a-8b) |
| 354. | In Schedule CG, Sl.No. B8f of LTCG should be equal to B(8d-8e) |
| 355. | In Schedule CG, Sl.No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib) |
| 356. | In Schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii) |
| 357. | In Schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii) |
| 358. | In Schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv) |
| 359. | In Schedule CG Sl.No. B9e of LTCG should be equal to B(9c-9d) |
| 360. | In Schedule CG, Sl.No. B10 should be equal to B10(aXi + aXii + b) |
| 361. | In Schedule CG, Sl.No. B11 should be equal to B11a+B11b |
| 362. | In Schedule CG, Sl.No. B12 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag. |
| 363. | In Schedule Capital Gain, Resident cannot claim tax benefit u/s 112(1)(c) at Sl.No. B6ie if he has not exercised option under 115H. |
| 364. | In Schedule OS, Resident cannot claim tax benefit u/s 115AC if he has not exercised option under 115H. |
| 365. | In Schedule Capital Gain, Resident cannot claim tax benefit u/s 115AC at Sl.No. B6iie if he has not exercised option under 115H. |
| 366. | In Schedule CG, Sl.No. D1g should be equal to sum of D(1a + 1b + 1c + 1d + 1e + 1f) |
| 367. | In Schedule CG, Sl.No. Eix should be equal to the sum of Sl.No. (ii + iii + iv + v + vi + vii+viii) |
| 368. | In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off) |
| 369. | STCG chargeable at applicable rate in Sl.No. (A1e+A3b+ A5e+A6+ A7c) should be equal to Sl.No. iv of Col.No. 1 against applicable rate of Table E in Sch CG after DTAA. |
| 370. | LTCG chargeable at applicable rate in Sl.No. (B1e+B2e+ B5c+B8f+ B9e+B10+B11b) should be equal to SL. No. vii of Col. No. 1 against applicable rate of Table E in Sch CG after DTAA. |
| 371. | In Schedule CG, Value at field Ei2 should be equal to the sum of Sl.No. (A2e+ A3a+ A7a) |

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| 372. | In Schedule CG, Value at field Ei3 should be equal to the sum of Sl.No. (A4e+A7b) |
| 373. | In Schedule CG, value at field Ei4 should be equal to the sum of Sl.No. (A1e+A3b+A5e+A6+A7c) |
| 374. | In Schedule CG, Sl.No. Ei5 should be equal to Amount of income at Sl.No. A8b. |
| 375. | In Sch CG, value at field Ei6 should be equal to the sum of Sl.No. (B3e+B4c+B6e+B7c+ B8c+ B11a1+B11a2) |
| 376. | In Sch CG, value at field Ei7 should be equal to the sum of Sl.No. (B1e+B2e+B5c+B8f+B9e+B10+B11b) |
| 377. | In Schedule CG, Sl.No. Ei8 should be equal to Amount of income at Sl.No. B12b. |
| 378. | In Schedule CG, value at field Eii should be equal to the sum of Sl.No. (A2e+A3a+A7a) |
| 379. | In Sch CG, value at field Eiii should be equal to the sum of Sl.No. (A4e+A7b) |
| 380. | In Sch CG, value at field Eiv should be equal to the sum of Sl.No. (A1e+A3b+A5e +A6+A7c) |
| 381. | In Schedule CG, Sl.No. Ev should be equal to Amount at income of Sl.No. A8b. |
| 382. | In Sch CG, value at field Evi should be equal to the sum of Sl.No. (B3e+B4c+B6e+B7c+B8c+B11a1+B11a2) |
| 383. | In Sch CG, value at field Evii should be equal to the sum of Sl.No. (B1e+B2e+B5c+B8f+B9e+B10+B11b) |
| 384. | In Schedule CG, Sl.No. Eviii should be equal to Amount of income at Sl.No. B12b. |
| 385. | Total of deductions claimed under respective section in STCG and LTCG should match with Table D. |
| 386. | In Sch CG, value at field E9 should be equal to the Col no (1-2-3-4-5-6-7-8) |
| 387. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" should match with field 3(iii) of schedule BFLA "Short-term capital gain taxable @ 15% (Not applicable for Resident Senior Citizens)" |
| 388. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" should match with field 3(iv) of schedule BFLA "Short-term capital gain taxable @ 30%" (Not applicable for Resident Senior Citizens) |
| 389. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" should match with field 3(v) of schedule BFLA "Short-term capital gain taxable at applicable rates" (Not applicable for Resident Senior Citizens) |
| 390. | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 3(vi) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens) |
| 391. | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" should match with field 3(vii) of schedule BFLA "Long-term capital gain taxable @ 10%" (Not applicable for Resident Senior Citizens) |
| 392. | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" should match with field 3(viii) of schedule BFLA "Long term capital gain taxable @ 20%" (Not applicable for Resident Senior Citizens) |
| 393. | In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 3(ix) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens) |
| 394. | Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners" |

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| 395. | Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary if any of the employer is Central Government or more than 10% of salary in case of employer category selected other than "Pensioners & Central Government" |
| 396. | Sec 10(5)-Leave Travel concession/assistance received cannot be more than "Leave Travel Allowance" under Salary as per section 17(1). |
| 397. | Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary |
| 398. | 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 |
| 399. | Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1). Same cannot be more than Rs 3,00,000, employer category in none of the salary blocks is "Government" (category - D) |
| 400. | Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1) |
| 401. | Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000 |
| 402. | In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed. |
| 403. | 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) |
| 404. | In Schedule Salary, Section 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) |
| 405. | Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) |
| 406. | In Schedule Salary, same exempt allowance cannot be selected more than once. |
| 407. | Relief u/s 89 cannot be claimed by taxpayer if details of salary or family pension are "zero"/ "blank" |
| 408. | 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. |
| 409. | In Schedule VIA, if Resident assessee has claimed deduction u/s 80U for self with severe disability, then amount should be equal to Rs.125,000. 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?' |
| 410. | In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with severe disability then amount 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?' |
| 411. | In Schedule VI-A, if assessee has claimed deduction u/s 80U for Self with disability then amount 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?' |

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| 412. | 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? |
| 413. | 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? |
| 414. | 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. |
| 415. | Schedule 80GGA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' |
| 416. | Schedule 80G should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' |
| 417. | If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then following allowances cannot be claimed as exempt: <ul style="list-style-type: none"> • "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" |
| 418. | New tax regime u/s 115BAC ? cannot be opted after due date of filing of return mentioned u/s 139(1) |
| 419. | If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', following allowances cannot be claimed as exempt: <ul style="list-style-type: none"> • "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" |
| 420. | In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to [1ai (Dividend other than 2(22)(e)) - DTAA income of Dividend - System calculated value of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] |
| 421. | If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', 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 . |
| 422. | In Schedule 80GGA, If date of donation in cash is on or after 01.06.2020 then Deduction u/s 80GGA is not allowed for donation made in cash for above Rs. 2000. |
| 423. | 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 |
| 424. | Once a proceeding is initiated u/s148, 153A or 153C, no other return can be filed u/s 139 |
| 425. | If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule Chapter VI-A, Deduction u/s 80C, 80CCC, 80CCD(1) , 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed. |
| 426. | In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with severe disability, then amount should be equal to Rs.1,25,000. It cannot be either more or less. |

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| | Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' |
| 427. | Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400 |
| 428. | 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. |
| 429. | 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. |
| 430. | Schedule 80D should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' |
| 431. | 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. |
| 432. | 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. |
| 433. | If 'Are you opting for new tax regime u/s 115BAC?', Standard allowance u/s 16(ia) cannot be claimed. |
| 434. | If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Deduction u/s 57(ia) cannot be claimed" |
| 435. | 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 carried forwarded at Sl. No. 2xiv. |
| 436. | Schedule AMT should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' |
| 437. | 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. |
| 438. | In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income. |
| 439. | 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). |
| 440. | In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled. |
| 441. | If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule AMTC, values at column C and column D should not be more than zero. |
| 442. | In Schedule CG, In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), or else value at A1(aiii) should be equal to A1(aii) |
| 443. | In Schedule CG, In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii) |
| 444. | In Schedule Part B TTI, Sl.No. 8a + 8b should be equal to Sl.No.8. |
| 445. | Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3x of BFLA. |
| 446. | Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3x of BFLA. |
| 447. | In Schedule BFLA, Sl.No. 2(iii+iv+v+vi+vii+viii+ix) should be equal to Sl.No. 4(x)+5(x) of Schedule CFL |
| 448. | In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii. |
| 449. | 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 |
| 450. | Relief u/s 89 cannot be claimed more than the tax on income chargeable under the head salary and net income from family pension. |

2.2 Category D:

Table 3: Category D Rule

| Sl.No | Scenarios |
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| 1. | 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. |
| 2. | 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. |
| 3. | 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) |
| 4. | If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1) |
| 5. | Form 10E is required to be filed to claim Relief u/s 89. |
| 6. | Deduction u/s 80QQB cannot be claimed if return is not filed within the due date or extended due Date |
| 7. | Deduction u/s 80RRB cannot be claimed if return is not filed within the due date or extended due Date |
| 8. | 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" |
| 9. | 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. |