Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 4 – 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 4 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
1.	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE
2.	Income u/s 44AD, 44ADA, 44AE is disclosed in the Part B- Gross Total Income but "schedule BP" is not filled
3.	Business Income mentioned in Part B- Gross Total Income is not consistent with the amount mentioned in Schedule BP
4.	In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed should be equal to the individual value entered in the col. Annual value of Outward Supplies as per the GST returns filed
5.	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital+Secured loans+Unsecured loans+Advances+Sundry creditors+Other liabilities)

6.	In "Schedule BP" in E 25 of Total assets should be equal to the value entered in(Fixed assets+Inventories +Sundry debtors+Balance with banks+Cash-in-hand+Loans and advances+Other Assets)
7.	Presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date
8.	Presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date
9.	Total; Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee check, & 8% of Gross turnover in any other mode
10.	Income U/S 44AD is more than Gross receipts or Gross turnover through Any other mode.
11.	Income U/S 44AD is more than Gross receipts/Gross turnover through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date
12.	In the return of income, the taxpayer has filed ITR-4 but the gross receipt/income U/S 44AD is more than Rs. 2 crore
13.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1).
14.	In schedule BP if income is declared u/s 44AD then it is mandatory to select "Business code" u/s 44AD.
15.	In schedule BP if "business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
16.	Income U/S 44ADA is more than corresponding gross receipts.
17.	-Presumptive Income u/s 44ADA is less than 50% of Gross Turnover or Gross Receipts.
18.	The provisions of 44ADA is not applicable for persons carrying on business
19.	In schedule BP if income is declared u/s 44ADA then it is mandatory to select "Business code" u/s 44ADA.
20.	In schedule BP if "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
21.	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions.
22.	Deductions claimed under Chapter VI-A are greater than "Gross Total Income"
23.	Assessee being Firm and claiming deduction u/s 80C, 80CCC & 80CCD (1)
24.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.
25.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and employer category is Pensioners or Not Applicable, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income
26.	Assessee not being an individual has claimed deduction u/s 80CCD(1) which is not allowable.
27.	Taxpayer other than individual and claiming deduction u/s 80CCD(1B)
28.	Deduction u/s 80CCD(2) should not be more than 10% of salary by employer other than Central Government

29.	Deduction u/s 80CCD(2) is claimed by HUF or Firm(other than LLP)
30.	Assessee being Firm(other than LLP) and claiming deduction u/s 80D
31.	Firm has claimed deduction u/s 80DD'
32.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee is claiming deduction under section 80DD but eligible category description not provided
33.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee is claiming deduction under section 80DDB but eligible category description not provided
34.	Assessee being Firm and claiming deduction u/s 80DDB
35.	Deduction u/s 80E is claimed by HUF or Firm(other than LLP)
36.	Deduction u/s 80EE is claimed by HUF or Firm(other than LLP)
37.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Deduction u/s 80G claimed but details are not provided in Schedule 80G
38.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80G,Amount of deduction computed is more than the eligible amount
39.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule VIA, deduction claimed u/s 80G is more than the eligible amount of donation mentioned in Schedule 80G
40.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of total income before allowing deduction of this expenditure
41.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources.
42.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction under section 80TTA has to be claimed only by the assessee less than 60 years of age.
43.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee not being senior citizen and claiming deduction under section 80TTB
44.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee being senior citizen claiming deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources .
45.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then the Maximum amount that can be claimed for category "Self with disability" u/s 80U should be equal to is 75,000
46.	Assessee being HUF/Firm and claiming deduction under section 80U.
47.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee is claiming deduction under section 80U but eligible category description not provided
48.	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 Part- Verification capacity is selected as "Representative" from drop down
49.	Total income should be the difference between "Gross total income" and "Total deductions"

50.	Deduction u/s 80CCD(2) should not be more than 14% of salary if any of the employer category is Central Government
51.	The name as entered by you in the return does not match with the name as per the PAN date base
52.	Assessee should enter valid Mobile Number
53.	Taxpayer claiming benefit of senior citizen & super senior citizen, but date of birth is not matching with PAN database
54.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Gross Total Income is not equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.
55.	Assessee being HUF or FIRM and claiming rebate u/s 87A
56.	Rebate u/s 87A is claimed by Resident Individual having Total income of more than 5,00,000 lakhs.
57.	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"
58.	Total Tax and Health and Education cess must be equal to sum of "Tax payable after Rebate" and Health and Education Cess
59.	Total Tax, Fee and Interest" must be equal to sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & Fee u/s 234F"
60.	In Schedule Part A General, Sl.no B3iii. Annual Value should be output of SL.no B3i-B3ii
61.	In "Schedule Income Details" Balance Tax after relief should be equal to sum of Total Tax &Cess -Relief u/s 89(1)
62.	Standard deduction allowed on House property should be equal to 30% of Annual value.
63.	Gross rent received/ receivable/ lettable value during the year is zero or null and assessee is claiming municipal tax
64.	Taxpayer has selected type of property as let-out or deemed let out and Gross rent received/ receivable/ lettable value during the year is zero or null
65.	In Schedule Gross total Income, Sl.no B3vii.Income chargeable under the head 'House Property'(iii – iv – v) + vi is not equal to sum of B3[(iii – iv – v) + vi] or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".
66.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self Occupied"
67.	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. Of income from other sources
68.	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3)
69.	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10'.
70.	In income details, B2(iv) Deductions u/s 16 should be sum of B2[iva+ivb+ivc]
71.	In income details, Sl.no B2v Income chargeable under Salaries should be B2(iii)-B2(iv)
72.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', For Central, State Govt & PSU employees the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary whichever is lower
73.	No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government and PSU

74.	"Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary
75.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
76.	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
77.	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
78.	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000
79.	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)
80.	Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1)
81.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
82.	In exempt allowances only Sec 10(10B)(i) OR Sec 10(10B)(ii) OR Sec 10(10C) can be selected.
83.	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)
84.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)
85.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Salary as per section 17(1)
86.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', 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 Salary as per section 17(1)
87.	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.
88.	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.
89.	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
90.	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
91.	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.
92.	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.

93.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.
94.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
95.	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.
96.	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.
97.	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income.
98.	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.
99.	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.
100.	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.
101.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and in "Schedule Income Details" Deduction u/s 57(iia) cannot be more than 1/3rd of Family pension or Rs. 15,000 whichever is lower.
102.	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners in respect of taxpayers who have selected status as "Firm (other than LLP)"
103.	In Sch 80G Donee PAN is same as "Assessee PAN" or "PAN at Verification"
104.	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
105.	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
106.	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
107.	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
108.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+Donations entitled for 100% deduction subject to qualifying limit+Donations entitled for 50% deduction subject to qualifying limit)
109.	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
110.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
111.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
112.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
113.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In "schedule 80G" if donation in cash is entered more than Rs 2,000 then amount entered in donation in cash will not be considered for calculation of Eligible amount of donation.

114.	In schedule 80G, if donation is made in cash, same PAN of donee cannot appear more than once
115.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
116.	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected"
117.	In Schedule TCS total of col 5 TCS credit out of (4) being claimed this year should be equal to sum of individual values
118.	In Schedule TDS2 (i) & (ii) (Other than salary), "The Amount of TDS claimed this year" is more than "Tax deducted".
119.	In Schedule TDS (2), year of tax deduction cannot be '0' / 'null ' if there is a claim of brought forward TDS
120.	In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2
121.	In schedule TDS-2(ii), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7
122.	In schedule TDS-2(i), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7
123.	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4
124.	In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 6
125.	In Schedule TDS3 total of col 6' 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 6
126.	In schedule "Tax Details" in TDS2(i), TDS is claimed in column 6 then Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.
127.	In schedule "Tax Details" in TDS2(ii), TDS is claimed in column 6 then Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.
128.	IFSC under "Bank Details" is not matching with the RBI database.
129.	Tax computation has been disclosed but Gross Total Income is nil.
130.	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.
131.	TDS, TCS or Tax paid claimed in "Tax paid and Verification schedule" is inconsistent with details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.
132.	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax is not equal to the amount claimed at "Total Taxes Paid".
133.	Amount of Refund claimed is inconsistent with the difference of "Total Taxes Paid" and "Total Tax, Fee & Interest"
134.	Amount of Tax payable is inconsistent with the difference of "Total Tax, Fee and Interest " and "Total Taxes Paid".
135.	Agriculture Income shown as exempt cannot be more than Rs 5,000- and cannot be selected more than once.

136.	In Schedule "taxes paid & Verification" under the bank account details at least one checkbox must be selected in which assessee prefer to get refund".
137.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3
138.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
139.	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021.
140.	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22.
141.	The value at field "E5" is greater than zero but the Schedule 44AE is not filed.
142.	Presumptive Income from Goods Carriage under section 44AE is not equal to the amount mentioned in "Presumptive income u/s 44AE"
143.	In schedule BP if income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.
144.	In schedule BP if "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
145.	Gross receipts /turnover is mentioned in schedule BP but Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash in hand is not filled
146.	As per rule 12 (1)(ca), a person deriving income under the head "profits or gains from business /profession" and such income computed in accordance with special provisions of section 44AD or 44AE or 44ADA, is required to furnished return in ITR-4. The Return of Income is filed using ITR 4, however, income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.
147.	Taxpayer has filed ITR 4 and mentioned Number of months for which goods carriage was owned/ leased/hired by assessee by assessee more than 12 months AND / OR total period of holding more than120 months
148.	Credit for TDS has been claimed in the return, but the corresponding receipts has been omitted to be offered for taxation.
149.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',then Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000.
150.	"The presumptive income offered u/s 44AE per vehicle is less than Rs.1000 per MT per month (where the tonnage capacity exceeds 12 MT) or Rs. 7500 per month (where the tonnage capacity does not exceed 12 MT)".
151.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',Deduction u/s 80CCD1(B) is limited to 50000
152.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',then Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to is 75,000
153.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Maximum amount that can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to 125,000
154.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Assessee has claimed deduction u/s 80DDB for self and dependent more than the maximum limit of Rs.40,000/-

155.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Assessee has claimed deduction u/s 80DDB for senior citizen self and dependent more than the maximum limit of Rs.100,000/-
156.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, assessee has claimed deduction u/s 80EE is more than the maximum limit of Rs.50,000
157.	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG above Rs 55,000 not allowed
158.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The maximum deduction allowable under section 80TTA is Rs.10,000/-.
159.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The maximum deduction allowable under section 80TTB is Rs.50,000/-.
160.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule HP, if "Type of House Property" is selected as "Self Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000 ,
161.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In case employer category is other than pensioners or not applicable then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary
162.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee is claiming deduction u/s 80EEA more than the maximum limit of Rs 150000/-
163.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Deductions claimed under section 80EEA is greater than "Zero" and Deductions claimed under section 80EE is greater than "Zero"
164.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee claiming deduction u/s 80EEB more than the maximum limit of Rs 150000/-
165.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000
166.	In Income details, allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
167.	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners" or "Not Applicable"
168.	Relief u/s 89 cannot be claimed by taxpayer if details of salary and family pension are "zero"/ "blank"
169.	Deduction u/s 80EEA is claimed by HUF or Firm(other than LLP)
170.	Deduction u/s 80EEB is claimed by HUF or Firm(other than LLP)
171.	Assessee is "HUF" or Firm (other than LLP) and amount in schedule TDS 1 is more than zero
172.	Assessee is "HUF" or Firm (other than LLP) and amount in details of salary is more than zero
173.	If the original return is filed under section 142(1) then taxpayer cannot file revised return
174.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000
175.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked, if value of (i+ii) of Sl. No. 1a is less than 25000

176.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000 Note: All the additional conditions mentioned in Rule no 188, 191, 193, 195,197 to be checked only after this validation rule. Applying this rule above all other rules is essential for the rules to work, to avoid grievances.
177.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000
178.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked, if value of (i+ii+iii) of Sl. No. 1b is less than 50000
179.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000
180.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked, if value of (i+ii) of Sl. No. 2a is less than 25000
181.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000
182.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked, if value of (i+ii+iii) of Sl. No. 2b is less than 50000
183.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000
184.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked, if value of Sl. No. (1a+1b+2a+2b) is less than 100000
185.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Deduction u/s 80D is claimed but details not provided in Schedule 80D
186.	Income from Family Pension cannot be claimed by "Firm (Other than LLP)" and "HUF"
187.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The amount that can be claimed for category "Self severe with disability" u/s 80U should be equal to 125,000
188.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r) should not be more than "0"
189.	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under Sec 10(5)-Leave Travel concession/assistance 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 should not be more than "0"
190.	In income details total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"
191.	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
192.	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400
193.	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under 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 should not be more than "0"
194.	The assessee cannot opt for new tax regime u/s 115BAC without furnishing of Form 10IE
195.	For assessee Firm (other than LLP), option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC ?'
196.	If option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC ?', then date of filing form 10IE and acknowledgement number are mandatory
197.	Once a proceeding is initiated u/s148, 153A or 153C, the original return filed u/s 139 cannot be revised
198.	If Form 10IE is already filed then option "No" cannot be allowed for 'Are you opting for new tax regime u/s 115BAC ?',
199.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.
200.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80G cannot be claimed and details should not be provided in schedule 80G
201.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80GG should not be more than zero.
202.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80TTA should not be more than zero.
203.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80TTB should not be more than zero.
204.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80U should not be more than zero.
205.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Professional tax u/s 16(iii) should not be more than zero.
206.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources. Note: If Income from one House Property is negative, then take Income from one House Property as Zero
207.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?',Income from one House Property is negative, then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary & Other Sources.
208.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 16(ii) should not be more than zero.

209.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(5)-Leave Travel concession/assistance received should not be more than zero.
210.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than zero.
211.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than zero.
212.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than zero.
213.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than Zero
214.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Standard deduction u/s 16ia should not be more than zero.
215.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80CCD(1B) should not be more than zero.
216.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80DD should not be more than zero.
217.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80DDB should not be more than zero.
218.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EE should not be more than zero.
219.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and "Type of House Property" is selected as "Self Occupied" then interest on borrowed capital should not be more than zero.
220.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80CCD(1) should not be more than zero.
221.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EEA should not be more than zero.
222.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EEB should not be more than zero.
223.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80D cannot be claimed and details should not be provided in schedule 80D
224.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then Deduction u/s 57(iia) should not be more than Zero

2.2 Category D:

Table 3: Category D Rule

S.No	Scenarios
1	Relief u/s 89 is claimed without furnishing Form 10E
2	80GG deduction is claimed but form 10BA is not filed