



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 5 – 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 5 for each defect as categorized below:

Table 1: List of Category of Defect

Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
B	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possible defect present in the return u/s 139(9). Appropriate notices/ communications will be issued from CPC.
D	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars.

2.1 Category A:

Table 2: Category A Rules

Sl.no	Scenarios
1.	If Assessee is liable for audit u/s 92E, then Part A BS and Part A P&L can not be blank
2.	If Assessee is liable for audit u/s 44AB, then Part A BS and Part A P&L can not be blank
3.	Assessee should enter valid Mobile Number in Part A General

4.	If "Yes" is selected to "Whether you have held unlisted equity shares at any time during the previous year" in Part A General, then details of same should be provided
5.	If in verification part 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
6.	If Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
7.	In part A General, dropdown at field "whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA" should be selected as "Yes" or "NO"
8.	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as "No", then a2i cannot be left blank
9.	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as Yes, a2ii cannot be left blank
10.	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as no, a2iii cannot be left blank
11.	In part A general, Date of audit report cannot be greater than system date
12.	Income under section 115BBF in schedule OS / in Schedule BP can be declared only by Resident.
13.	Assessee are required to fill in No books of accounts in Balance sheet and P&L if "whether you have maintained the accounts as per section 44AA" is selected as "No"
14.	Valid TAN should be entered
15.	Disclosure of "Nature of business or profession" is mandatory in ITR
16.	PAN of the individual verifying ITR in capacity as Managing Partner, Designated partner, Partner, Principal Officer , Member, Trustee, Executor should match with Part A Gen (2) Table E.
17.	If Assessee is liable to maintain accounts as per section 44AA, then Part A BS and Part A P&L should be filled
18.	Assessee selects "Status" as Firm then "Sub status" should be either "Limited Liability Partnership" or "Partnership Firm" and "Sub status" can't be left blank.

19.	If Assessee selects "Status" as "AOP / BOI" then "Sub status" should be one of Primary Agricultural Credit Society, Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Other cooperative society, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, Any other AOP/BO and so "Sub status" code can't be blank
20.	If Assessee selects "Status" as artificial juridical person then sub-status should be Estate of the deceased, Estate of the insolvent, Other AJP and so "Sub status" cannot be blank
21.	If assessee selects status as Local Authority in schedule "Part A General" then sub status field should be Null
22.	If Assessee selects field , " Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees " as Yes, then a2ii should be filled.
23.	If Assessee selects field , " Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees " as Yes, then a2iii should be filled.
24.	115BAD can be opted only by Resident Cooperative society".
25.	SL.no.2v in Part BTI cannot be declared if assessee selects "sl.no.2" in table F in Part A Gen 2 is "No"
26.	In Part A Gen, Table F, sl.no.1 is selected as "Yes" then sum of "Percentage of share (if determinate)" should be equal to 100
27.	In "Schedule Manufacturing Account" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii
28.	In "Schedule Manufacturing Account" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii

29.	In "Schedule Manufacturing Account" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
30.	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of 1 (Aiii + B + C + D + Evii)
31.	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii
32.	In Manufacturing Account, value at Sl no 3 should be equal to 1F-2
33.	In Manufacturing Account, Negative values are not allowed in sl.no.1 and sl.no.2
34.	Sl no 13 in Part A P&L should be equal to Sl no 12 of Part A trading account
35.	Sl.No. 14.xic should be equal to sum of Sl.No. 14.x.(ia + ib) in Profit and Loss A/c
36.	In schedule Part A-P & L, sl.no.14 should be equal to sum of values at 14(i + ii + iii + iv + v + vi + vii + viii + ix + x+xic)
37.	In "Schedule A-P&L" sl no. 15 should be equal to sum of 13+14xii
38.	Part A P&L, If Sl no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
39.	In Part A-P&L, value at sr no.22i to 22x should be equal to SR.NO 22xi.
40.	In schedule Profit and Loss Account, value at Sr.no 23i to 23iv should be equal to Sr.no 23v
41.	In "Schedule Part A-P& L", Sl no 30iii commission should be equal to sl no 30i+30ii
42.	In "Schedule Part A-P& L", Sl no 31iii Royalty should be equal to sl no 31i+31ii
43.	In "Schedule Part A-P& L", Sl no 32iii should be equal to sl no 32i+32ii
44.	In "Schedule Part A-P& L", Sl no 44x should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
45.	In "Schedule Part A-P& L", Sl no 47 Other expenses should be equal to sum of 47i+47ii+47n
46.	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)
47.	In "Schedule Part A-P& L" should be equal to the sum of [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]
48.	In schedule P& L Total Interest at sl.no.52iii should be equal to "Sl.No. 52.ia+52ib+52iia+52iib"

49.	In "Schedule Part A-P& L", value at sl.no.54 should be equal to the sum of (51 – 52iii – 53)
50.	Salary/Remuneration paid to Partners at sl.no.46 in Profit and Loss can be claimed by only Firm and LLP.
51.	In "Schedule Part A-P& L" '57' Profit after tax should be equal to the sum of (54 – 55 – 56)
52.	In "Schedule Part A-P& L" , value at sl.no.59 should be equal to 57 +58
53.	Part A P&L, sl no 61 Balance carried to balance sheet in proprietor's account should be equal to sl no 59-60
54.	In Part A P&L, Sl no 62(i) Gross Turnover or Gross Receipts should be equal to sum of sl no 62ia + 62ib
55.	In Part A P&L, Sl no 62(ii) Presumptive Income under section 44AD should be equal to sum of sl no 62iia + 62iib
56.	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).
57.	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).
58.	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iib) can not be more than gross receipts at sl.no.62(ib)
59.	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iia) can not be more than gross receipts at sl.no.62(ia)
60.	In Profit & Loss A/c , value at field 63(ii) cannot be less than 50% of field 63(i).
61.	In Profit & Loss A/c, income is to be declared u/s 44AD at sl.no.62(i) and in sl.no.62(ii) if business code u/s 44AD at sl.no.62 is selected.
62.	Nature Name of business must be filled by the assessee if 62(i) and /or 62(ii) is greater than zero in Profit & Loss A/c
63.	In Profit & Loss A/c, income is to be declared u/s 44ADA at sl.no.63(i) and in sl.no.63(ii) if business code u/s 44ADA at sl.no.63 is selected.
64.	In Profit & Loss A/c, Name of profession at sl.no.63 must be filled by the assessee if 63(i) and /or 63(ii) is greater than zero
65.	In Profit & Loss A/c, income is to be declared u/s 44AE at sl.no.64 if business code u/s 44AE is selected.
66.	In Profit & Loss A/c, Name of business must be filled by the assessee if 64(ii) is greater than zero
67.	In Profit & Loss A/c, sl no 63i cannot be more than 63ii
68.	If sl no 36(i) should be equal to 62 (ii) of schedule P&L
69.	If sl no 36(ii) should be equal to 63(ii) of schedule P&L
70.	If sl no 36(iii) should be equal to 64 (iv) of schedule P&L
71.	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero then table 64(i) of 44AE in schedule Profit & Loss A/c should be filed.

72.	In "Schedule Profit & Loss A/c" field 64(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].
73.	In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
74.	In "Schedule Part A-P& L" Total Presumptive Income u/s 44AE at sl.no.64(iv) should be equal to the sum of 64(ii-iii)
75.	Tonnage capacity should not exceeds 100MT
76.	Income offered under section 44E should be atleast 1. Rs.7500 per month if Tonnage <=12MT 2.Rs.1000 per month per tonne if Tonnage >12MT
77.	In Sch BP Pt 2a "Net profit or loss from speculative business" should be equal to 66iv of Schedule P&L
78.	Presumptive Business Income Under Section 44AD and 44ADA can be claimed only by Resident Partnership Firm.
79.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1) Following Codes are not allowed to take benefit of 44AD 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008,16009, 16013, 16018, 16019, 16019_1, 16020, 18001,18002,18003,18004,18005,18010,18011,18012,18013,18014, 18015, 18016,18017, 18018, 18019, 18020, 20010,20011,20012, 09005
80.	In schedule P&L Net profit at sl.no.65(i)(d) should be equal to difference between Gross profit at sl.no.65(i)(b) and Expenses in point 65(i)(c)
81.	In schedule P&L Net profit at sl.no.65(ii)(d) should be equal to difference between Gross profit at sl.no.65(ii)(b) and Expenses in point 65(ii)(c)
82.	In Schedule P&L, Si.no 65(i)(b) cannot be more than Si.no65(i)(a)
83.	In Schedule P&L, Si.no 65(ii)(b) cannot be more than Si.no 65(ii)(a)
84.	In schedule P &L, value at field no 65(i)(a) 'Gross receipts' should be equal to total of [65(i)(a)(i)+65(i)(a)(ii)]
85.	In Sch P&L, Sl no 65iia should be equal to sum of sl no 65iia1+65iia2
86.	In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid)

87.	Part A P&L, Sl no 66iv Net income from speculative activity should be equal to "Gross profit (66ii) - Expenses 66(iii)"
88.	In schedule P&L Salary/Remuneration to Partners of the firm at sl.no.64(iii) cannot be greater than zero if presumptive income declared u/s 44AE in sl no 64(ii) is null/blank/zero
89.	PAN / Aadhaar is mandatory in sl.no. 48(i) if "Bad debts Amount" is filled in Schedule Profit and loss account
90.	Registration number given in at sl.no.64 at 44AE table in P&L account should be unique
91.	Sum of amount in sl.no 46 and amount entered in field no 64(iii) of schedule P&l should be equal to value in Col 9 (Remuneration paid/ payable) of point E of Part A General-2.
92.	In Trading Account, value at sl.no.4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)
93.	In Part A-Trading Account, SI.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of SI. No.4A(i)+4A(ii)+4A(iiic).
94.	In Part A-Trading Account, SI.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
95.	In Part A-Trading Account , SI.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
96.	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii
97.	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
98.	In Trading Account, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)
99.	Part A Trading Account, Negative values are not allowed other than in sl no 11 and/or 12
100.	Value at "Sl no 11" of Part A trading Account should be equal to Sl no. 3 of Part A Manufacturing Account
101.	If Sale / Gross receipts of Business are more than 10 crore or Gross receipts from Profession are more than 50Lakhs then assessee should be liable for audit u/s 44AB.So " "Whether liable for audit under section 44AB?" should be "Yes"
102.	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
103.	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .
104.	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)
105.	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)

106.	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
107.	In "Schedule PART B - TI" , value at Sl.no.'5' "Total of head wise income" should be equal to the value of 1 + 2v + 3c + 4d
108.	In Part B-TI, Gross Total Income at sl.no.9 should be equal to sl.no. (5-6-8) Note : If result is -ve, restrict to Zero.
109.	In Part B-TI, Total Income should be equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" Note : If 9-11c-12 is negative, then restrict to Zero
110.	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10). Note : subject to the value at Sr. No. (9-10)
111.	In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 - 6 Note : if result is negative, restrict to "0"
112.	In "Schedule PART B - TI" should be equal to the "total of 2xvii,3xvii and 4xvii of Schedule CYLA"
113.	Tax computation cannot be disclosed in Part BTTI if Gross Total Income in Part BTI is nil.
114.	In "Schedule PART B - TI" value at Sl.no.15' "Net agricultural income/ any other income for rate purpose" should be equal to value of Sl.no.2v of Schedule EI if 2v > 5000
115.	If Deduction u/s 10AA is claimed in Part B TI at sl.no.12a then Schedule 10AA should be filled
116.	In schedule part BTI- Deduction u/s 10AA at sl.no.12a cannot be more than deduction claimed in schedule 10AA',
117.	In "Schedule PART B - TI", value at Sl.no.'18' "Deemed total income under section 115JC" should be equal to value at Sl.no. 3 of AMT Note : If 115BAD is selected as "Yes", then Sl.no.18 of part BTI should be equal to "0"
118.	The value in Pt 8 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA
119.	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A38 of Schedule-BP"
120.	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."
121.	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."

122.	If Income is declared at Sl.No.3(iv) in Part B TI should be equal to the sum of Sl.No.3d, 3e of Schedule BP.
123.	In "Schedule PART B - TI", value at sl.no. '17' "Losses of current year to be carried forward" should flow from Total of xv of Schedule CFL in case of sub status other than Investment Fund. If sub status is Investment Fund then amount should flow from Total of 5xvi+ 6xvi+ 7xvi+ 8xvi+11xvi of Schedule CFL
124.	Value in Pt 3ai -"Short term chargeable @15% in Part BTI should be equal to value in "Field 9ii of item E of Sch CG
125.	Value in Pt 3aaii -"Short term chargeable @30% in Part BTI should be equal to value in "Field 9iii of item E of Sch CG
126.	Value in Pt 3aiv -"Short term chargeable @applicable rate in Part BTI should be equal to value in "Field 9iv of item E of Sch CG
127.	Value in Pt 3bi -"Long term chargeable @10% in Part BTI should be equal to value in "Field 9vi of item E of Sch CG
128.	Value in Pt 3bi -"Long term chargeable @20% in Part BTI should be equal to value in "Field 9vii of item E of Sch CG
129.	In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "9v of item E" of "schedule CG"
130.	In "Schedule PART B - TI" , value of '3b(iii)' "Long-term chargeable at special rates in India as per DTAA" should be equal to "9viii of item E" of "schedule CG"
131.	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"
132.	"Income from sources other than from owning Race Horses & Income chargeable at special rate" at sl.no.4a of Sch-Part B TI should be equal to sl.no.6 of Sch OS
133.	Value at sl.no.4a of Sch-Part B TI should be equal to sl.no.2 of Sch OS
134.	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI at sl.no.4c should be equal to sl.no.8e of Sch OS
135.	In Schedule part B TI Income chargeable to tax at special rate at sl.no.10 should match with "total" of income column of Schedule SI
136.	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled!
137.	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!

138.	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to sl. No 1 of schedule VI-A
139.	In schedule part B TI, deduction under chapter VI-A, Part C should be equal to sl. No 2 of schedule VI-A
140.	In "PART B- TTI", value at Sl.no '1a' Tax payable on deemed total income under section 115JC" should be equal to value at Sl.no. 4 "Tax payable under section 115JC " in Schedule AMT Note : If 115BAD flag is selected as yes in Part A General, then 1a should be equal to "0"
141.	In "PART B- TTI", value at Sl.no '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c) Note : if 115BAD is Yes, then 1a, 1b, 1c and 1d should be equal to "0".
142.	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.
143.	In "PART B- TTI", value at Sl.no '2g' Gross tax liability should be equal to the sum of values at Sl.no.2d + 2eiv + 2f
144.	In "PART B- TTI", value at Sl.no value at Sl.no.6c "Total" should be equal to the sum of value at "Section 90/90A" at sl.no.6a + "Section 91" at sl.no.6b
145.	In "PART B- TTI", value at Sl.no '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F
146.	In "PART B- TTI", value at Sl.no value at Sl.no.9 "Aggregate liability" should be equal to the sum of value at Sl.no.7 "Net tax liability" + value at sl.no.8e "Total Interest and Fee Payable"
147.	In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self-assessment Tax "
148.	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.
149.	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.
150.	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income" or value at sl.no.2g "Gross tax liability"

151.	In "PART B- TTI", value at sl.no.'5' " Tax payable after credit under section 115JD" should be equal to Sl.no.3 - Sl no.4. Note: This rule is applicable if Sl No. 3 is higher than 4
152.	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c Note: This rule is applicable if 5 is greater than 6c
153.	In "Schedule Part B TTI" point "Advance Tax" paid is should be equal to the sum of total Tax Paid in schedule IT and the date of deposit should be between 01/04/2020 and 31/03/2021 for AY 2021-22
154.	In "Schedule Part B TTI" 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.
155.	In "PART B- TTI", value at Sl.no '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at Sl.no.5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI) Note : If 115BAD flag is selected as yes in Part A General, then 4 should be equal to "0"
156.	In "PART B- TTI" value at Sl. No '10a' "Advance tax " and '10d' "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT AND In "PART B- TTI", value at Sl.no '10b' "TDS " should be equal to the value at "total claimed" TDS(1) and TDS(2) Schedule. AND In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field in TCS Schedule.
157.	In "PART B- TTI", value at Sl.no value at Sl.no. '6a' "Section 90/90A" should be equal to value at sl.no.2 in Schedule TR.
158.	In "PART B- TTI", value at Sl.no value at Sl.no. '6b' "Section 91" should be equal to value at sl.no.3 in Schedule TR.
159.	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv) of column 2.
160.	In "Schedule BFLA", value at field xvii "Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) of column 5.

161.	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv) of column 3.
162.	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiv + 4xv) of column 4.
163.	In Sch BFLA , value at 4xvi Brought forward allowance under section 35(4) set off should be equal to value at total field of Col. 7 of UD
164.	In Sch BFLA , value at 3xvi Brought forward depreciation set off should be equal to value at field total of Col. 4 of UD
165.	Schedule BFLA SI no 2(i)"Brought forward HP Loss" should be equal to sl no 4c (xiii) "Adjustment of above losses in Schedule BFL " of CFL
166.	Schedule BFLA SI no 2(ii+iii+iv+v) should be equal to sl no xiii (5+6+7+8) of CFL
167.	Schedule BFLA SI no 2(xiv) should be equal to sl no 11(xiv) of CFL
168.	Schedule BFLA SI no 2(vi+vii+viii+ix+x+xi+xii) should be equal to sl no 9(xiii)+10(xiii) of CFL
169.	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA
170.	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA
171.	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA
172.	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA
173.	In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA
174.	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA
175.	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA
176.	In schedule BFLA 1(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) of schedule CYLA
177.	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA
178.	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA

179.	In schedule BFLA 1(xii) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xiii) of schedule CYLA
180.	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA
181.	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA
182.	In schedule BFLA 1(xv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xvi) of schedule CYLA
183.	"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.
184.	Long Term Capital Loss at Schedule CFL" should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
185.	Value in 4xiv of Schedule CFL should be equal to 2xviii of Schedule CYLA.
186.	Value in 5xiv of Schedule CFL should be equal to 3xviii of Schedule CYLA.
187.	Speculative Business Loss at Schedule CFL at sl.no.6(xiv) should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP" at sl.no.B43 in case of loss.
188.	Specified Business Loss at Schedule CFL at sl.no.7xiv should be equal to the amount at "Income/Loss from Specified Business at Schedule BP" at sl.no.C49 in case of loss
189.	"Current year loss from owning & maintaining race horses" at Schedule CFL at sl.no.11xvi should be equal to the amount at 8e of Sch OS
190.	In schedule CFL, value at sl. No. 5b should be "0" if the assessee opted for 115BAD taxation
191.	In Schedule CFL, value at sl.no.5c should be equal to 5a - 5b
192.	In Schedule CFL, value at sl.no.xvi should be equal to xiv - xv. If result is negative, restrict to "0"
193.	In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000
194.	House property loss claimed at Schedule CYLA" at sl.no.2i should be equal to sl.no "Schedule HP" incase of loss
195.	In Schedule CYLA, value at sl.no.3i should be equal to SL.no. 2vi of Table E of Schedule BP
196.	In Schedule CYLA, value at sl.no.4i should be equal to SL.no. 6 Schedule OS incase of loss

197.	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 2 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 2 to the maximum of Rs.200000.
198.	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 3 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 3.
199.	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 4
200.	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).
201.	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii).
202.	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii).
203.	In Schedule CYLA, Col No. 5 " Current year's Income remaining after set off " should be equal to the output of Col No. 1-2-3-4
204.	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 38 is positive Note : only if A38 is +ve.
205.	In Schedule CYLA, Speculative Income should be equal to SL.no. 3ii of Table E of Schedule BP
206.	In Schedule CYLA, Specified business Income should be equal to SL.no. 3iii of Table E of Schedule BP
207.	In Schedule CYLA, Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG
208.	In Schedule CYLA, Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG
209.	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG
210.	In Schedule CYLA Short term capital gain, taxable at special rates in India as per DTAA should be equal to SL.no. 9v of item E of Schedule CG
211.	In Schedule CYLA, Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG
212.	In Schedule CYLA, Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG
213.	In Schedule CYLA, Long term capital gain taxable at special rates in India as per DTAA should be equal to SL.no. 9viii of item E of Schedule CG

214.	In Schedule CYLA, Other Source Income at sl.no.1xiv should be equal to SL.no. 6 of Schedule OS
215.	In Schedule CYLA, Profit from owning and maintaining race horses at sl.no.1xv should be equal to SL.no. 8e of Schedule OS
216.	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to SL.no. 2e of Schedule OS
217.	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.
218.	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.
219.	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.
220.	Deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A except 80JJAA & 80LA(1A) cannot be claimed by assessee opting for 115BAD.
221.	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
222.	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
223.	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
224.	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
225.	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)
226.	In schedule 112A, Value at Column no. 4,5 & 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?"
227.	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased "On or Before 31st January 2018"
228.	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 for the shares purchased On or Before 31st January 2018

229.	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
230.	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
231.	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
232.	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
233.	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)
234.	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5 & 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? "
235.	In Schedule 115AD(1)(iii) proviso, Col. 6 " Total Sale Value " should be equal to Col. 4*Col. 5 for the shares purchased " On or Before 31st January 2018 "
236.	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 for the shares purchased " On or Before 31st January 2018 "
237.	Donee PAN in Schedule 80G cannot be same as "Assesse PAN" or "PAN at Verification"
238.	In Schedule 80G, Total amount of deduction computed is more than the eligible amount at sl.no.E
239.	In Sch 80G, at Sl No A, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
240.	In Sch 80G, at Sl No B, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
241.	In Sch 80G, at Sl No C, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
242.	In Sch 80G, at Sl No D, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
243.	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.
244.	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.
245.	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.
246.	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.
247.	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)

248.	If 80G claimed in Sch VI A then donation details should be provided in Schedule 80G
249.	In schedule 80G,PAN of Donee cannot repeat in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit)
250.	In Schedule 80G, PAN of the donee, should be unique across whole 80G schedule
251.	In Schedule VIA, value at sl.no.1a of system calculated value of 80G should match with value at eligible donation at sl.no. E in Schedule 80G
252.	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.
253.	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)
254.	In Sch 80GGA, Eligible Amount donated in cash should not exceed Rs. 10000 if donation is made before 01.06.2020 and should not exceed Rs. 2000 if donation is made on or after 01.6.2020
255.	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"
256.	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA
257.	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d +e)
258.	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to i)
259.	Schedule 80-IC/80IE sl. no e should be equal to sum of sl. no. a to dh
260.	Schedule 80-IC or 80IE sl. no dh should be equal to sum of sl. no. (da+db+dc+dd+de+df+dg)
261.	In "Schedule 80P" Sl.no.11 - under column "Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bii) of Sch OS + 5(ii) of BFLA
262.	Deduction u/s 80P is allowed only to "Primary Agricultural credit Society, Primary Co - operative Agricultural and, Rural Development Bank, Other Cooperative Society" and allowed only if there is no presumptive income u/s 44AD
263.	In Schedule 80P, deduction at sl.no.9 "Sec.80P(2)(c)(i) Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) " deduction claimed cannot be more than Rs 100000

264.	In Schedule 80P, deduction Sec.80P(2)(c)(ii) at sl.no.10 claimed cannot be more than Rs 50000
265.	In Schedule 80P, deduction u/s Sec.80P(2)(e) at sl.no.12 can be claimed only on the rental income included in gross total income
266.	Sec.80P(2)(f)Others-Deduction u/s Sec.80P(2)(f) will be allowed only when Gross total income is less than or equal to Rs 20000 and cannot be more than Interest income in OS and House property income.
267.	In Schedule 80P, deduction u/s 80P(2)(a)(i) to (vii) cannot be more than non-speculative and non-specified business income and non presumptive income
268.	In Schedule 80P, deduction u/s 80P(2)(b)cannot be more non speculative and non specified business income and non presumptive income
269.	If flag is 'Y' for " Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" In Schedule AMT, Sl.no. 4 tax payable under section 115JC should be equal to 9% of Sl.no.3 of AMT where value at sl.no.4 is > 0
270.	Tax payable under section 115JC should be equal to 18.5% of sl no 3 in Schedule AMT for assessee within the IFSC unit
271.	In "Schedule AMT", Value of field sl.no.1 should be equal to value of "13 of Part B TI" Note : If 115BAD is "Yes" in Part A General, then sl.no.1 of AMT should be equal to 0
272.	In Schedule AMT, Sl.no. 2a is not equal to sum of system computed values of sl.no.'d' to sl.no.'m' of Sch VIA subject to sl.no.9-sl.no.10 of Part BTI Note : If 115BAD is "Yes" in Part A General, then sl.no.2a of AMT should be equal to 0
273.	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c" Note : If 115BAD is "Yes" in Part A General, then sl.no.2d of AMT should be equal to 0
274.	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "Sl.no.1 + Sl.no.2d" Note : If 115BAD is "Yes" in Part A General, then sl.no.3 of AMT should be equal to 0

275.	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) if such adjusted total income exceeds Rs. 20 Lacs for AOP/BOI/AJP Note : If 115BAD flag is selected as yes in Part A General, then sl.no.4 should be equal to "0"
276.	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) for Firm
277.	In Schedule AMT, Sl.no. 2b is should be equal to total deduction u/s 10AA at sl.no.12a of Part BTI Note : If 115BAD is "Yes" in Part A General, then sl.no.2b of AMT should be equal to 0
278.	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2020-21" should be equal to "1d of Part-B-TTI"
279.	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2020-21" should be equal to "2g of Part-B-TTI"
280.	In "Schedule AMTC" , value at field sl.no.3 "Amount of tax against which credit is available" should be equal to value of (Sl.no.2 - Sl.no.1)
281.	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1
282.	In "Schedule AMTC", value at sl.no.5 should be equal to value at field '4xi' "Total" of column "AMT Credit Utilized during the Current Assessment Year (C)" Note : If 115BAD flag is selected as yes in Part A General, then sl.no.5 should be equal to "0"
283.	In "Schedule AMTC", value at Sl.no.6 should be equal to value at Sl.no.4xi "Total" of column "Balance AMT Credit Carried Forward (D)" Note : If 115BAD flag is selected as yes in Part A General, then sl.no.6 should be equal to "0"
284.	In Schedule AMTC, set off in earlier assessment years at sl.no.B2(x) can not be claimed for AY 2021-22
285.	In "Schedule AMTC" Col. D should be equal to the value of Col. B3 - Col. C Note : Condition not applicable for row "Current Year" and "total row". Note 2: If 115BAD is selected as "Yes", then this rule is not applicable
286.	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2 Note : Applicable for SL.no.i to Sl.no.viii
287.	In Schedule "AMTC", values at Col C and Col D should be "0" if 115BAD is "yes"

288.	Amount reduced in sl no A3a in schedule BP cannot be more than the income offered in schedule HP
289.	Amount reduced in sl no A3c in schedule BP cannot be more than the income offered in schedule OS
290.	Amount reduced in sl no A5 in schedule BP cannot be more than the income offered in schedule EI
291.	In schedule BP, value at sl.no.A6 should be equal to value of sl.no.(1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a - 4b - 4c- 5d) of BP
292.	In schedule BP, Sl.No.A.9.Total should be equal to value of Sl.No.7a + 7b + 7c + 7d + 7e + 8a + 8b
293.	The value at field (A10) of schedule BP should be equal to sum of si No. (6 + 9)
294.	The value at field (A13) of schedule BP should be equal to sum of si No. (10 + 11 - 12iii).
295.	The value at field (A26) of schedule BP should be equal to sum of SI No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).
296.	The value at field (A34) of schedule BP should be equal to sum of si No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).
297.	In "Schedule BP" value at field (A14) should be equal to the value at SI.No. 6t of schedule OI.
298.	In "Schedule BP" of value at field A15 should be equal to 7j of Part-OI
299.	In "Schedule BP" of value at field A16 should be equal to 8Aj of Part-OI
300.	In "Schedule BP" of value at field A17 should be equal to the sum of 9g of Part A-OI
301.	In "Schedule BP" of value at field A18 should be equal to the 11h of Part-OI
302.	In Schedule BP, value at field A21 should be equal to sum of 21(i) to 21(xii)
303.	In "Schedule BP" value at field A24 should be equal to sum of sl. no 24(a+b+c+d+e)
304.	In schedule BP value at field A25 should be equal to sum of fields 3a + 4d of schedule OI.
305.	In schedule BP value at field A29 should be equal to total of column (4) of Schedule ESR.
306.	In "Schedule BP" value at filed A30 should be equal to 8B of Part-OI
307.	In "Schedule BP" value at field A31 should be equal to 10h of Part A-OI
308.	In schedule BP value at field A33 should be equal to sum of fields 3b + 4e of schedule OI.

309.	In "Schedule BP" value at field A35 Income should be equal to the value (13 + 26-34)
310.	In "Schedule BP" value at field A36(xii) should be equal to the sum of values at sl.no.36i to 36xi
311.	In "Schedule BP" value at field A37 should be equal to the sum of values at sl.no. A35 + A36xii
312.	In "Schedule BP" of valued at A38 should be equal to the sum of values at sl.no. (38a + 38b + 38c + 38d + 38e + 38f)
313.	In schedule BP, Sl.No.43 should be equal to value at Sl.No.B.40+ B 41-B42.
314.	In "Schedule BP" value at C47 should be equal to the sum of C(44 + 45-46)
315.	In "Schedule BP" value at field C49 should be equal to the sum of C(47-48)
316.	In "Schedule BP", value at field (D) should be equal to sum of SI No A38 + B43 + C49
317.	In schedule BP, values at field A4a should match with value mentioned for respective sections at field A36
318.	In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should be equal to sl.no.53 of P&L A/c + sl.no.1E(vi) of Manufacturing A/c.
319.	In "Schedule BP" value at field A39 should be equal to the sum of [4c-(38a + 38b + 38c + 38d + 38e)]
320.	In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s) + Share of income from AOP/ BOI + Total (ci + cii + ciii))
321.	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)-(Business loss set off) If result is negative, restrict to "0"
322.	In "Schedule BP", value at field Ev should be equal to sum of SI No Eii+ Eiii+ Eiv
323.	In Schedule BP SI no Evi should be equal to sl no Ei-Ev Note : If result is negative, restrict to "0"
324.	In schedule BP , sl no 36(iii) should be equal to 64(iv) of schedule P&L
325.	In schedule BP value at field 8b should be equal to value at field 16 of schedule OI.
326.	In schedule BP, nature of specified business at sl.no.50 should be selected if income/ loss from specified business at sl.no.C48 is entered
327.	In Sch BP sl no B40 should be equal to Pt 2a "Net profit or loss from speculative business"

328.	If Income is declared under section 44AD/44ADA/44AE is greater than "Zero" at sl.no.36(i), 36(ii) and 36(iii), then Balance sheet particulars at "Regular books of accounts" or at "No accounts " (S.No C) is mandatory.
329.	Only Resident partnership firm can declare presumptive income u/s 44AD & 44ADA
330.	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed where "Nature of business" is declared as power sector (Code 05001 and 06008).
331.	Amount can be reduced from schedule BP at sl. No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively
332.	In schedule BP, Total depreciation allowable under Income-tax Act at Sl no A12iii should be equal to sum of Sl no A(12i+12ii)
333.	Value at sl.no.24(e) in Schedule BP should be minimum of Absolute of Sum of negative values of col 3 - col 2 for all sections in Sch ESR
334.	Amount reduced in sl no A3b in schedule BP cannot be more than the income offered in schedule CG
335.	In Schedule BP, Sl. No. 20 Deemed income under section 41 should match value in field 14 of part A -OI
336.	Values at field 33AB, 33ABA and 33AC at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21
337.	The Income/receipts, that have been reduced at Sl.No.3 and/or Sl.No.5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',
338.	If in Schedule BP, sl.no.3c is not equal to 3c(i) + 3c(ii)
339.	In Schedule BP, value at sl.no.3ci cannot be more than value entered in sl.no.14iii of Schedule Profit and Loss A/c
340.	In Schedule BP, sum of values entered from 36(iv) to 36(xi) should be equal to sum of "Net profit" declared at sl.no.65(id) and 65(iid) in Sch P&L
341.	In Schedule BP, sum of values entered from 36(iv) to 36(xi) should be equal to sum of values declared at sl.no.4a(iv) to 4a(xi)
342.	"Deductions in accordance with section 35AD(1)" at sl.no.48 in Schedule BP cannot be claimed by assessee opting for 115BAD
343.	"Sources of funds" should match with "Total application of funds" in Balance sheet
344.	If sl no 1c should be equal to sum of sl no 1a + 1bvi in Sch Balance Sheet

345.	If sl no 2c should be equal to sum of sl no 2 (aiii + biii) in Sch Balance Sheet
346.	If sl no 5 should be equal to sum of sl no (1c + 2c +3+4iii) in Sch Balance Sheet
347.	If sl no 2c should be equal to sum of sl no 2 (aviii + bvii) in Sch Balance Sheet
348.	In "Schedule Part A-BS" Total current assets at sl.no.3av should be equal to the sum of 3a(iH + iiC + iiiD + aiv)
349.	In "Schedule Part A-BS" Net current assets at sl.no.3e should be equal to value of (3c – 3diii)
350.	In "Schedule Part A-BS" Total, application of funds at sl.no.5 should be equal to the sum of (1e + 2c + 3e + 4d)
351.	In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 – A9a)
352.	In "Schedule CG" B13 Total should be equal to sum of (B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f + B10 + B11 -B12a)
353.	In "Schedule CG, "Value at field "C" total LTCCG should be equal to the sum of value A10+B13 of Schedule CG if B13 is positive. If B13 is negative, then sl.no. C should be equal to A10
354.	In Schedule CG, if Full Value of Consideration(sr no A1aiii) is zero , then expenses u/s 48 (sr no A1b(iv) cannot be claimed
355.	In Schedule CG, if Full Value of Consideration(sr no A3a) is zero , then expenses u/s 48 (sr no A3b(iv) cannot be claimed.
356.	In Schedule CG,if Full Value of Consideration(sr no A5aiii) is zero , then , expenses u/s 48 (sr no A5b(iv) cannot be claimed
357.	In Schedule CG, if Full Value of Consideration(sr no A6aiii) is zero , then expenses u/s 48 (sr no A6b(iv) cannot be claimed
358.	In Schedule CG, if Full Value of Consideration(sr no B1aiii) is zero , then expenses u/s 48 (sr no B1b(iv) cannot be claimed
359.	In Schedule CG, if Full Value of Consideration(sr no B3a) is zero , then expenses u/s 48 (sr no B3b(iv) cannot be claimed
360.	In Schedule CG, if Full Value of Consideration(sr no B4a) is zero , then expenses u/s 48 (sr no B4b(iv) cannot be claimed
361.	In Schedule CG, if Full Value of Consideration(sr no B7aiii) is zero , then expenses u/s 48 (sr no B7b(iv) cannot be claimed
362.	In Schedule CG, if Full Value of Consideration(sr no B9aiii) is zero, then expenses u/s 48(sr no B9b(iv) cannot be claimed
363.	In Schedule CG, LTCCG Pass through income at sl.no.B11 should be equal to the amount of net income/ loss of LTCCG mentioned in Schedule PTI

364.	In Schedule CG, STCG Pass through income at sl.no.A8 should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI
365.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi + bii + biii)
366.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
367.	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
368.	In "Schedule CG" A2(c) should be equal to A(2a-2b)
369.	In "Schedule CG" A3b(iv) should be equal to the sum of A3b (i + ii + iii)
370.	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a - biv)
371.	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c + 3d)
372.	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
373.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aia)]
374.	In "Schedule CG" A5(biv) Total should be equal to the sum of (i + ii + iii)
375.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
376.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c + 5d)
377.	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
378.	In Schedule CG Sl.no. A6a(iii) of STCG should be equal to the sum of A6a(ic + iia)
379.	In "Schedule CG" A6(biv) Total should be equal to the sum of (i + ii + iii)
380.	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
381.	In "Schedule CG" A7 should be equal to the sum of A(aXi) + Ab
382.	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
383.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi + bii + biii)
384.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
385.	In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d)

386.	In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d)
387.	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-2b)
388.	In schedule CG, Sl. No. B3(biv) LTCG Total should be equal to sum of B3(bi+bii+biii)
389.	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
390.	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi + bii + biii)
391.	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
392.	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
393.	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
394.	In "Schedule CG" B7(1)a(iii) Total should be equal to the sum of (ic + ii)
395.	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)
396.	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)
397.	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
398.	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
399.	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)
400.	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)
401.	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B9(aiii – biv)
402.	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)
403.	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)
404.	In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b)
405.	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d)
406.	In "Schedule CG" in Table E value at field ix should be equal to sum of (ii+iii + iv + v + vi + vii + viii)
407.	In "Schedule CG" E(x) Total should be equal to the sum of Ei(Capital Loss to be set off) - Eix(Total loss set off)

408.	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
409.	Schedule CG sl no Ei3 should be equal to sum of sl no (A5e+ A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
410.	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
411.	In Schedule CG, sl no Ei5 should be equal to sl no A9b.
412.	In Schedule CG sl no Ei6 should be equal to sl no (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein
413.	Schedule CG sl no Ei7 should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein
414.	In Schedule CG, sl no Ei8 should be equal sl no B12b.
415.	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
416.	Schedule CG sl no Eiii should be equal to sum of sl no (A5e+A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
417.	Schedule CG sl no Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g +A7+A8c)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
418.	In Schedule CG, sl no Ev should be equal to sl no A9b.
419.	Schedule CG sl no Evi should be equal to sl no (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein
420.	Schedule CG sl no Evii should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein

421.	In Schedule CG, sl no Evie should be equal sl no B12b.
422.	Deductions claimed u/s 54D, 54EC, 54G, 54GA in STCG and LTCG should match with amount mentioned in respective section of Table D .
423.	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)
424.	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 5(vi) of schedule BFLA "Short-term capital gain taxable @ 15%"
425.	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 5(vii) "Short-term capital gain taxable @ 30%"
426.	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 5(viii) of schedule BFLA "Short-term capital gain taxable at applicable rates"
427.	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 5(x) of schedule BFLA "Long-term capital gain taxable @ 10%"
428.	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 5(xi) of schedule BFLA "Long term capital gain taxable @ 20%"
429.	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 5(ix) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA"
430.	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 5(xii) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA"
431.	In Schedule CG, Sl. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) For Non residents - sl no A9 , column 10 is not equal to lower of column 6 and column 9, only if TRC flag is Y
432.	In Schedule CG, Sl. No. B"DTAA" Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) For Non residents - sl no B12 , column 10 is not equal to lower of column 6 and column 9, only if TRC flag is Y
433.	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), else value at A1(aiii) should be equal to A1(aii)

434.	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)
435.	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of $A(6c+6d+6e-6f)$
436.	In Schedule CG Sl.no. A6e of STCG should be equal to the sl.no.6 of schedule - DCG
437.	In "Schedule DCG" 1e Total should be equal to the sum of $(1a + 1b + 1c + 1d)$
438.	In "Schedule DCG" 2d Total should be equal to value entered in $(2a + 2b + 2c)$
439.	In "Schedule DCG" Total at sl.no.6 should be equal to the sum of $1e + 2d + 3 + 4 + 5$
440.	In "Schedule DCG" , value at sl.no.1a Block entitled for depreciation @ 15 per cent should be equal to sl.no.20i of Schedule DPM
441.	In "Schedule DCG" , value at sl.no.1b Block entitled for depreciation @ 30 per cent should be equal to sl.no.20ii of Schedule DPM
442.	In "Schedule DCG" , value at sl.no.1c Block entitled for depreciation @ 40 per cent should be equal to sl.no.20iii of Schedule DPM
443.	In "Schedule DCG" , value at sl.no.1d Block entitled for depreciation @ 45 per cent should be equal to sl.no.20iv of Schedule DPM
444.	In "Schedule DCG" , value at sl.no.2a Block entitled for depreciation @5 per cent should be equal to sl.no.17ii of Schedule DOA
445.	In "Schedule DCG" , value at sl.no.2b Block entitled for depreciation @10 per cent should be equal to sl.no.17iii of Schedule DOA
446.	In "Schedule DCG" , value at sl.no.2c Block entitled for depreciation @40 per cent should be equal to sl.no.17iv of Schedule DOA
447.	In "Schedule DCG" Furniture and fittings at sl.no.3 should be equal to the Schedule DOA- 17v
448.	In "Schedule DCG" Intangible assets at sl.no.4 should be equal to Schedule DOA- 17vi
449.	In "Schedule DCG" Ships at sl.no.5 should be equal to Schedule DOA- 17vii
450.	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP
451.	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in $(1a + 1b + 1c + 1d)$

452.	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)
453.	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)
454.	In Schedule DEP, value at sl.no.1a " Plant and machinery entitled for depreciation @ 15% " should be equal to sl no 17i or 18i of schedule DPM as applicable
455.	Schedule DEP, value at sl.no.1b " Plant and machinery entitled for depreciation @ 30% " should be equal to sl no 17ii or 18ii of schedule DPM as applicable
456.	Schedule DEP, value at sl.no.1c " Plant and machinery entitled for depreciation @ 40% " should be equal to sl no 17iii or 18iii of schedule DPM as applicable
457.	Schedule DEP, value at sl.no.1d " Plant and machinery entitled for depreciation @ 45% " should be equal to sl no 17iv or 18iv of schedule DPM as applicable
458.	Schedule DEP, value at sl.no.2a " Building entitled for depreciation @ 5% " should be equal to sl no 14ii or 15ii of schedule DOA as applicable
459.	Schedule DEP, value at sl.no.2b " Building entitled for depreciation @ 10% " should be equal to sl no 14iii or 15iii of schedule DOA as applicable
460.	Schedule DEP, value at sl.no.2c of " Building entitled for depreciation @ 40% " should be equal to sl no 14iv or 15iv of schedule DOA as applicable
461.	Schedule DEP, value at sl.no.3 " furniture and fittings " should be equal to sl no 14v or 15v of schedule DOA as applicable
462.	Schedule DEP, value at sl.no.4 " intangible assets " should be equal to sl no 14vi or 15vi of schedule DOA as applicable
463.	Schedule DEP, value at sl.no.5 " Ships " should be equal to sl no 14vii or 15vii of schedule DOA as applicable
464.	Sr. no. 6 in Schedule DOA should be equal to (3+4-5) or zero if result is negative
465.	Schedule DOA, sl no 9 should be equal to sl no 7-8 or 0 if result is negative
466.	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)
467.	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13) or "0" if result is negative
468.	Sr.no 18 in Schedule DOA should be equal to Sr.no 6+9-12 or zero if result is negative
469.	In "Schedule DPM" value at Sr. no. 6 in Schedule DPM should be equal to (3+4-5) Or zero if result is negative

470.	Schedule DPM, sl no 9 should be equal to value of sl no 7-8 or 0 if result is negative.
471.	In "Schedule DPM" Total depreciation at sl.no.15 should be equal to the sum of (10 + 11 + 12 + 13 + 14)
472.	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16) or "0" if result is negative
473.	In Schedule DPM , amount at Sl. No. 3a should be zero if assessee has not opted for taxation u/s 115BAD
474.	Additional depreciation at sl.no.12, 13 and 14 cannot be claimed by the assessee opting for 115BAD taxation
475.	Depreciation @45% in Schedule DPM cannot be claimed by assessee opting for 115BAD
476.	In schedule DPM, sl.no.4 and sl.no.7 at column 45% rate block cannot be greater than 0
477.	In Schedule DPM, value at sl.no.3b should be equal to 3 + 3a
478.	Sr.no 21 in Schedule DPM should be equal to Sr.no 6+ 9 -15 and if the sum is negative then the value shall be 0 Note : This condition will be applicable only if value at sl.no.20 is "0" or "Null". If value is there in sl.no.20, then sl.no.21 should be equal to "0".
479.	In Schedule EI, sl.no.5 should be equal to amount in sl.no.1(iv)(a+b+c) of Schedule PTI
480.	In "Schedule EI, Value at '6' "Total" should be equal to the value of (1 + 2(v) + 3 + 4 + 5)
481.	In "Schedule EI, Value at '2v' "Net Agricultural income for the year" should be equal to the value of (i - ii - iii + iv)
482.	In "Schedule EI, value at '2iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "Sl. No. 39 of Sch. BP"
483.	In "Schedule EI" in total of Other exempt income at sl.no.3, should be equal to value entered in individual columns.
484.	If agricultural income in Schedule EI at sl.no.2(v) > 500000 then details of land should be provided in table at sl.no.2vi
485.	In "Schedule ESR", value in col (4) should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2
486.	In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)
487.	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)
488.	Schedule FSI is not applicable for non-residents

489.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for Column d, c b and e
490.	In Schedule HP, more than two house cannot be selected as self occupied or If annual lettable value cannot be zero or null for more than two house and interest on borrowed capital cannot be claimed as deduction for more than two property
491.	In Schedule HP, PAN of assessee in Part A General cannot be same as Co owner's PAN in HP
492.	Schedule HP - Value at field "1g" should be equals to 30% of Annual value at "1f " in schedule HP.
493.	In case of co-owned house property. assessee's share and co-owner(s) share should be equal to 100 %.
494.	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
495.	Assessee cannot claim interest on borrowed capital if assessee's share of coowned property is zero.
496.	If gross rent received/ receivable/ lettable value is zero or null then assessee cannot claim municipal tax
497.	When "House Property" is "Self occupied", Interest payable on borrowed capital cannot be more than 2 lakhs.
498.	Total of House property should match with total of individual values
499.	If type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value cannot be zero or null
500.	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a - 1d)
501.	In Schedule HP, Sl.no 1d Total should be output of SL.no (1b+1c)
502.	In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h)
503.	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f - 1i + 1j)
504.	In Schedule HP, Sl.no 3 Pass through income should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI

505.	In "Schedule ICDS" , value at field in 'XI(a) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)
506.	In "Schedule ICDS" , value at field in 'XI(b) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if negative)
507.	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
508.	In "Schedule IT" Total of all rows of Column 5 "Amount" should be equal to "Total" Field.
509.	Sl.no 3a of Part A OI should be equal to column 11a(iii) of schedule ICDS
510.	Sl.no 3b of Part A OI should be equal to column 11b(iii) of schedule ICDS
511.	In Schedule Part A-OI, sum of Sl.No.5a + 5b + 5c + 5d + 5e should be equal to SI.No. 5f
512.	In Schedule Part A-OI, sum of Sl.No.6a to 6s should be equal to SI.No. 6t
513.	In Schedule Part A-OI Sl.No.7j should be equal to sum of values at 7a to 7i
514.	In Schedule Part A-OI, Sl.No.8A.j. should be equal to sum of values at Sl.no.8A.a to Sl.No.8A.i
515.	In Schedule Part A-OI, Sl.No.9.g should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.9f
516.	In Schedule Part A-OI, Sl.No.10h should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.10g
517.	In Schedule Part A-OI, Sl.No.11h should be equal to sum of values at Sl.no. Sl.no.11a to Sl.No.11g
518.	In Schedule OI, Sr.no 12i should be equal to sum of Sr.no 12a to 12h
519.	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI
520.	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
521.	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1ai should not exceed the field 1ai "Dividend income"
522.	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"
523.	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"

524.	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
525.	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
526.	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" above
527.	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates" above
528.	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".
529.	In "Schedule OS" in 2e "Applicable rate At col 10" should be lower of col Rate as per Treaty or Rate as per I.T. Act For Non residents - sl no 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
530.	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 should be equal to SL.no.2 Note : IF resident status is "Resident", then always add elements related to sl.no.1. If resident status is "Non resident", then add elements related to sl.no. 1 only if TRC flag is "Yes". If TRC flag is "No", please don't add.
531.	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
532.	In Schedule OS, Sl. No. 10, quarterly break up of " Income by way of winnings from lotteries u/s 115BB " should be equal to Sl. No. 2a " Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB "
533.	In Schedule OS, sl.no.1a should be equal to 1a(i) + 1a(ii)

534.	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a + 1b + 1c + 1d + 1e)
535.	In "Schedule OS" 3d should be equal to 3a + 3b+3c
536.	If in Schedule OS, Sl.no 1c is equal to zero or null then Sl.no. 3b Depreciation deduction is greater than zero or null
537.	In "Schedule OS" 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)
538.	In Schedule OS, Sl.no 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d
539.	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e Note: This condition will be applicable only if 8e is zero or more than zero. If 8e is negative, then sl.no. 9 should be equal to sl.no.7
540.	In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of of individual values entered in amount col.
541.	Taxpayer is a non-resident and showing income under section 115BBF
542.	In Schedule OS, deduction at sl.no.3c cannot be claimed only if Dividend is declared in sl.no.1a of Schedule OS
543.	In Schedule OS, amount at system calculated value at sl.no 3c cannot be more than 20% of 1a.
544.	In Schedule OS, Sl.no 2c Income from other sources chargeable at special rates should be equal to sum of all the drop downs
545.	In Schedule PTI, Col. 9 should be equal to Col. 7-8
546.	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
547.	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
548.	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
549.	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
550.	Schedule RA, total donation should be equal to donation in cash + donation in other mode
551.	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash
552.	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash

553.	Schedule RA, Total donation should be equal to bifurcation of total donation
554.	In "PART B- TTI", value at Sl.no '2b' should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"
555.	Income offered in 2c of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA Note: If status in Part A general is Non-resident, DTAA income shall be reduced from respective section only if TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be reduced from respective section irrespective of the TRC flag.
556.	Income offered in 2d of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA Note: If status in Part A general is Non-resident, DTAA income shall be reduced from respective section only if TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be reduced from respective section irrespective of the TRC flag.
557.	Value at sl.no.2a 115BB in schedule OS should match with corresponding income offered in schedule SI subject to DTAA Note: If status in Part A general is Non-resident, DTAA income shall be reduced from 115BB only if TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be reduced from 115BB irrespective of the TRC flag.
558.	In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in sl. No 2b of schedule OS
559.	In schedule SI , Amount of special income u/s 115BBF under head business or profession, offered in schedule SI should match with amount offered in sl no 3d of schedule BP
560.	In schedule SI , Income at "115BBG should match with amount of income offered in sl no 3e of schedule BP
561.	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in sl. No 2f of schedule OS

562.	Tax amount at column (ii) should be equal to taxable income multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG- DTAA fields
563.	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero
564.	Sum of income u/s 111A, u/s 115AD(1)(ii)- Proviso & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5vi of schedule BFLA
565.	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vii of schedule BFLA
566.	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in sl no 5xi of schedule BFLA
567.	Sum of income u/s (i)112 proviso (LTCG on listed securities/ units without indexation), (ii)112(1)(c)(iii) (LTCG for non-resident on unlisted securities), (iii)112A (LTCG on sale of shares on which STT is paid), (iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB), (v)115AC(1)(c) (LTCG for non-resident on bonds/GDR), (vi)115AD(1)(b)(iii)-LTCG by FII, (vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), (viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, (ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x schedule BFLA
568.	Total of Income (i) of schedule SI should match with sum of individual line items
569.	Total of all tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
570.	STCG chargeable at special rates in India as per DTAA should be equal to sl.no.5ix in schedule BFLA

571.	LTTCG chargeable at special rates in India as per DTAA should be equal to sl.no.5xii in schedule BFLA
572.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
573.	In "Schedule TCS" in table 15C, Total of all rows of Column 7 "Amount out of (5) or (6) being claimed this Year " Should be equal to 'Total' Field
574.	In Schedule TDS 1, "Amount of TDS claimed" is more than "Tax deducted".
575.	In Schedule TDS 2 The Amount of TDS claimed " is more than "Tax deducted".
576.	In Schedule TDS 1 / TDS 2 / TCS, year of tax deduction should be selected if brought forward TDS/TCS is provided
577.	In "Schedule TDS 1" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
578.	In "Schedule TDS 2" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
579.	If TDS is claimed then corresponding receipts/income should be offered for taxation.
580.	In "Schedule TDS 1" and In "Schedule TDS 2", details of "Unclaimed TDS brought forward" and "details of TDS of current FY" should be provided in different rows in Sch TDS 1 and in TDS 2"
581.	In Schedule TDS 1, TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11 except for 194N
582.	In schedule "TDS -1", TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled except for 194N.
583.	In schedule "TDS 2" , TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled.
584.	In Schedule TDS 1 or TDS-2 , if TDS credit relating to other person is selected then PAN of other person is mandatory
585.	In Schedule TDS 1 and TDS 2, if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled
586.	In Schedule TPSA, Income tax payable at sl.no.2a should be 18% of amount of primary adjustment sl.no.1

587.	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable
588.	In Schedule TPSA, Health & Education cess should be 4% of amount of (Additional income tax payable+ Surcharge)
589.	In Schedule TPSA, Sr. No. 2d should be equal to sum of (2a +2b+2c)
590.	In Schedule TPSA, Sr. No. 3 is should be equal to sum of Tax amount deposited
591.	In Schedule TPSA, Sr. No. 4 should be equal to (2d-3)
592.	In schedule TPSA , Date at which tax is deposit cannot be after System Date
593.	If in Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" at sl.no.17 is selected as YES then Schedule TPSA should be filled
594.	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
595.	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
596.	In schedule TR, sl no 2+3 should be equal to total of column 1d
597.	Schedule TR is not applicable for non-resident
598.	In Schedule TR, Col c Total taxes paid outside India is not equal to total of Col. C of Schedule FSI in respect of each country
599.	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
600.	In schedule UD, value at sl. No. 3a should be "0" if the assessee opted for 115BAD taxation
601.	In Schedule UD, value at sl.no.4 should not be more than sl.no. 3- sl.no.3a
602.	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- sl.no.3a-4 in all the rows
603.	Value claimed in 80-IA field in sch VI A at sl.no. 2d cannot be higher than the value in Sch 80-IA at sl.no.2f
604.	Deduction u/s 80-IA claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IA" is not filled!
605.	Value claimed in 80-IB field in sch VI A cannot be higher than the value in Sch 80-IB
606.	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!

607.	Value claimed in 80-IC or 80IE field in sch VI A cannot be higher than the value in Sch 80-IC or 80IE
608.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!
609.	In Schedule VIA Sl no 3 should be equal to total of sl no 1&2 subject to sl.no.9 - sl.no.10 of Part BTI
610.	In Schedule VIA Sl no 1 "Total Deduction under Part B (a + b + c+d)" should be equal to sum of sl no. a"80G" + sl. No. b"section 80GGA" + sl. No c " section 80GGC" subject to sl.no.9-sl.no.10 of Part BTI
611.	Deduction u/s 80-IAC can be claimed by only LLP.
612.	80P can be claimed only by assessee being "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank / Other co-operative Society"
613.	Deduction u/s 80GGA will be allowed only to assessee having no business income
614.	Deduction u/s 80IA in Sl.no.2d cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA
615.	Deduction u/s 80IB in Sl.no.2g cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA
616.	Deduction u/s 80IC/80IE in Sl.no.2i cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA
617.	In Schedule VIA Sl no 2 "Part C - Deduction in respect of certain incomes" should be equal to total of sl no e "section 80-IA " to sl. No o "section 80P". Note : Sum of the above deductions will be restricted to (5ii of BFLA-44AD income-44ADA income-44AE income+5i of BFLA+5xiii of BFLA) if 80P is claimed. Else, it will be restricted to "(5ii of BFLA-44AD income-44ADA income-44AE income)"
618.	Deduction u/s 80JJAA in Sl.no.2k cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA
619.	Deduction u/s 80IAB in Sl.no.2e cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA
620.	Deduction u/s 80IBA in Sl.no.2h cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA
621.	Deduction u/s 80JJA in Sl.no.2j cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA

622.	Deduction u/s 80IAC in Sl.no.2f cannot be more than non-speculative and non-specified business income and non presumptive income in Schedule VIA
623.	Deduction u/s 80GGC will not be allowed for status "Local Authority" and "AJP"
624.	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together
625.	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"
626.	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "No"
627.	"Name" of the assessee in Part A General should match with the "Name" as per the PAN database.
628.	If the original return is filed under section 142(1) then tax payer cannot file revised return
629.	Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.
630.	Return u/s 139(1)/139(4)/139(5)/142(1) cannot be filed if assessment u/s 143(3) or 144 is completed
631.	Once a proceeding is initiated u/s148, 153A or 153C, the original return filed u/s 139 cannot be revised
632.	IFSC under "Bank Details" should match with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database.

2.2 Category B:

Table 3: Category B Rule

Sl.no	Scenarios
1.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i)) Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii))
2.	Assessee' s Liable to audit u/s 44AB need to file Form 3CA-3CD / Form 3CB-3CD

3.	If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be atleast 6% / 8% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided
4.	Income under business is declared less than 6% of gross receipts without getting Books of accounts audited
5.	Income under profession is declared less than 50% of gross receipts without getting Books of accounts audited
6.	Income details and tax computation have not been disclosed left blank or zero by taxpayer in ITR but details regarding taxes paid have been provided disclosed.
7.	Income chargeable to tax at special rate has been shown only in Sch.Part-B -TI, without giving the details of the same in the relevant schedules i.e, Schedule CG and Schedule OS

2.3 Category D :

Table 4: Category D Rule

Sl.no.	Scenarios
1.	Assessee liable for Audit u/s 44DA is required to file Form 3CE
2.	Assessee having capital gain under slump sale is required to file Form 3CEA
3.	Assessee liable for Audit u/s 92E is required to file Form 3CEB
4.	Assessee liable to pay AMT u/s 115JC is required to file Form 29C
5.	In Part BTI , value at sl.no.11b can be claimed if the Original return is filed on or before the due date specified u/s 139(1)
6.	Assessee claiming deduction u/s 10AA is required to file ITR within due date
7.	If Income from 'Profits and Gains from Business or Profession" is greater than 2.5 lakhs in Sl.no.D of Schedule BP, then Manufacturing A/c or Trading Account or P&L account and Balance sheet should be filled
8.	Assessee claiming relief u/s 90 & 91 is required to file form 67
9.	Surcharge on AMT can be shown only if AMT income at sl.no.3 in Schedule AMT is > 1Cr or 50L as the case may be
10.	Deduction u/s 10AA is claimed in the Income Tax Return only if Form 56F is filed
11.	Deduction u/s 80-I(7) or u/s 80-IA(7) or 80IAB or 80IAC or u/s 80-IB or u/s. 80 IC/80IE can be claimed only if Form 10CCB filed within due date
12.	Deduction u/s 80-IB(11B) can be claimed only if Form 10CCBC is filed within due date
13.	Deduction u/s 80-IB(11C) can be claimed only if Form 10CCBD is filed within due date
14.	Deduction u/s 80-IB(7A) can be claimed only if Form 10CCBA is filed within due date
15.	Deduction u/s 80-IB(7B) can be claimed only if Form 10CCBB is filed within due date

16.	If net tax liability is as per AMT (i.e., sl.no.3 = sl.no.1d), then Form 29C is required to be filed
17.	Assessee having agriculture income disclosed at sl.no.38a to 38e is required to file Form 3AC
18.	Schedule DPM, value at sl.no.20 should be equal to "5 + 8 -4 -7 - 19".
19.	Schedule DOA, value at sl.no.17 should be equal to "(5+8-3-4-7-16)"
20.	Income under section 115BBF can be declared only if return is filed within due date
21.	Assessee showed income under section 115BBF without furnishing of Form 3CFA for the AY 2020-21 or Form 3CFA is not filed within the due date
22.	In Schedule OS, Interest expenditure u/s 57(1) at Sl.No.3c should not be more than 20% of dividend income included in Total Income without considering this expense
23.	In Schedule VI-A, deduction u/s 80LA or 80LA (1) will be allowed only if Form 10CCF is filed
24.	Form 10DA is required to be filed to claim the deduction u/s 80JJAA for PY 2020-21