Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 5 – Validation Rules for AY 2022-23

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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	Schedule	Scenarios
1.	Part A-General	If Assessee is liable for audit u/s 92E, then Part A BS and Part A P&L cannot be blank
2.	Part A-General	If Assessee is liable for audit u/s 44AB, then Part A BS and Part A P&L cannot be blank
3.	Part A-General	Assessee should enter valid Mobile Number in Part A General

	Part A-General	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
4.	Part A-General	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
5.	Part A-General	Donee PAN in Schedule 80G cannot be same as "Assesse PAN" or "PAN at Verification"
6.	Part A- General	In part A General, dropdown at field "whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA" should be selected mandatorily
7.	Part A- General	If Assessee selects field "Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA" as "No", then a2i, a2ii and a2iii cannot be left blank
8.	Part A- General	In part A general, Date of audit report to be reported correctly, which cannot be greater than system date
9.	Part A- General	Income under section 115BBF in schedule OS / in Schedule BP can be claimed only by Resident.
10.	Part A- General	Assessees 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"
11.	Schedule HP Schedule TDS	Valid TAN should be entered
12.	Part A- General	Disclosure of "Nature of business or profession" is mandatory in ITR
13.	Part A- General	In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, any other AOP/BOI, PAN entered at "Verification" should match with any PAN entered at "PARTNERS/ MEMBERS/TRUST INFORMATION"
14.	Part A- General	If Assessee is liable to maintain accounts as per section 44AA, then Part A BS and Part A P&L should be filled
15.	Part A- General	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.
16.	Part A- General	If Assesse 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/BOI
		and
		"Sub status" code can't be blank
17.	Part A- General	If Assessee selects "Status" as artificial juridical person then sub-status should be one of:
		Estate of the deceased,
		Estate of the insolvent,
		Other AJP
		and
		"Sub-status" and Sub-Status code cannot be blank
18.	Part A- General	If assessee selects status as "Local Authority" in schedule "Part A General" then "sub status" field should be "Null"
19.	Part A- General	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 and a2iii should be filled.
20.	Part A- General	Assessees opting for 115BAD cannot claim deductions under:
		(i) schedule 10AA,
		(ii) Schedule 80,
		(iii) Part C deductions under chapter VI-A (except 80JJAA & 80LA(1A))
21.	Part A- General	115BAD can be opted only by "Resident Co operative society".
22.	Part A- General	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"
23.	Part A- General	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
24.	Part A- General	If benefit of new tax regime (115BAD) has been provided in last year (AY 2021-22) , taxpayer cannot select "No" as drop down for "Have you opted for new tax regime u/s 115BAD in AY in AY 2021-22?"

25.		Benefit of new tax regime u/s 115BAD is available only for Co-operative societies, i.e: 1. Primary Agricultural Credit Society, 2. Primary Co-operative Agricultural and Rural Development bank, 3. Co-operative Bank other than "a primary agricultural credit society" or "a primary co-operative agricultural and rural development bank", 4. Other Cooperative Society "
26.	Part A- General	If option for New tax regime 115BAD "Opting it Now" is selected for "If No, option for current assessment year", then "Date of filing of Form 10IF" and "Acknowledgement number" are mandatory in Part A Gen
27.	Part A- General	If option "Yes" is selected for "Have you opted for new tax regime u/s 115BAD in AY 2021-22?" then "Date of filing of Form 10IF" and "Acknowledgement number" are mandatory in Part A Gen
28.	Part A- General	"Date of filing of Form 10IF" and "Acknowledgement number" filled in ITR should match with Date and Acknowledgement of Form 10IF
29.	Balance Sheet	"Sources of funds" should match with "Total application of funds" in Balance sheet
30.	Balance Sheet	If Sl.No. 1c should be equal to sum of Sl.No. 1a + 1bvi in Sch Balance Sheet
31.	Balance Sheet	If Sl.No. 2c should be equal to sum of Sl.No. 2 (aiii + biii) in Sch Balance Sheet
32.	Balance Sheet	If Sl.No. 5 should be equal to sum of Sl.No. (1c + 2c +3+4iii) in Sch Balance Sheet
33.	Balance Sheet	If Sl.No. 2c should be equal to sum of Sl.No. 2 (aviii + bvii) in Sch Balance Sheet
34.	Balance Sheet	In "Schedule Part A-BS" Total current assets at sl.no.3av should be equal to the sum of 3a(iH + iiC + iiiD + aiv)
35.	Balance Sheet	In "Schedule Part A-BS" Net current assets at sl.no.3e should be equal to value of (3c – 3diii)
36.	Balance Sheet	In "Schedule Part A-BS" Total, application of funds at sl.no.5 should be equal to the sum of (1e + 2c + 3e + 4d)
37.	Manufacturing Account	In "Schedule Manufacturing Account" Total of Opening Inventory Sl.No. 1Aiii should be equal to 1Ai+1Aii
38.	Manufacturing Account	In "Schedule Manufacturing Account" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii
39.	Manufacturing Account	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)
40.	Manufacturing Account	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)

41.	Manufacturing Account	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii
42.	Manufacturing Account	In Manufacturing Account, value at Sl.No. 3 should be equal to 1F-2
43.	Manufacturing Account	In Manufacturing Account, Negative values are not allowed in sl.no.1 and sl.no.2
44.	Other Information	Sl.no 3a of Part A OI should be equal to column 11a(iii) of schedule ICDS
45.	Other Information	Sl.no 3b of Part A OI should be equal to column 11b(iii) of schedule ICDS
46.	Other Information	In Schedule Part A-OI, sum of Sl.No.5a + 5b + 5c + 5d + 5e should be equal to Sl.No. 5f
47.	Other Information	In Schedule Part A-OI, sum of Sl.No.6a to 6s should be equal to Sl.No. 6t
48.	Other Information	In Schedule Part A-OI Sl.No.7j should be equal to sum of values at 7a to 7i
49.	Other Information	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
50.	Other Information	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
51.	Other Information	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
52.	Other Information	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
53.	Other Information	In Schedule OI, Sr.no 12i should be equal to sum of Sr.no 12a to 12h
54.	Other Information	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
55.	Profit & Loss Account	Sl.No. 13 in Part A P&L should be equal to Sl.No. 12 of Part A trading account
56.	Profit & Loss Account	Sl.No. 14.xic should be equal to sum of Sl.No. 14.x.(ia + ib) in Profit and Loss A/c
57.	Profit & Loss Account	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)
58.	Profit & Loss Account	In "Schedule A-P&L" Sl.No.. 15 should be equal to sum of 13+14xii
59.	Profit & Loss Account	Part A P&L, If Si no 22xiia is yes then Sl.No. 22xiib cannot be Zero or null or blank
60.	Profit & Loss Account	In Part A-P&L, value at Sl.No.22i to 22x should be equal to SL.No.22xi.
61.	Profit & Loss Account	In schedule Profit and Loss Account, value at Sr.no 23i to 23iv should be equal to Sr.no 23v
62.	Profit & Loss Account	In "Schedule Part A-P& L", Sl.No. 30iii commission should be equal to Sl.No. 30i+30ii
63.	Profit & Loss Account	In "Schedule Part A-P& L", Sl.No. 31iii Royalty should be equal to Sl.No. 31i+31ii
64.	Profit & Loss Account	In "Schedule Part A-P& L", Sl.No. 32iii should be equal to Sl.No. 32i+32ii

65.	Profit & Loss Account	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
66.	Profit & Loss Account	In "Schedule Part A-P& L", Sl.No. 47 Other expenses should be equal to sum of 47i+47ii+47n
67.	Profit & Loss Account	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)
68.	Profit & Loss Account	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)]
69.	Profit & Loss Account	In schedule P& L Total Interest at sl.no.52iii should be equal to "Sl.No. 52.ia+52ib+52iia+52iib"
70.	Profit & Loss Account	In "Schedule Part A-P& L", value at sl.no.54 should be equal to the sum of (51 – 52iii – 53)
71.	Profit & Loss Account	Salary/Remuneration paid to Partners at sl.no.46 in Profit and Loss claimed by other than Firm.
72.	Profit & Loss Account	In "Schedule Part A-P& L" '57' Profit after tax should be equal to the sum of (54 – 55 – 56)
73.	Profit & Loss Account	In "Schedule Part A-P& L", value at sl.no.59 should be equal to 57 +58
74.	Profit & Loss Account	Part A P&L, Sl.No. 61 Balance carried to balance sheet in proprietor's account should be equal to Sl.No. 59-60
75.	Profit & Loss Account	In Part A P&L, Sl.No. 62(i) Gross Turnover or Gross Receipts should be equal to sum of Sl.No. 62ia + 62ib
76.	Profit & Loss Account	In Part A P&L, Sl.No. 62(ii) Presumptive Income under section 44AD should be equal to sum of Sl.No. 62iia + 62iib
77.	Profit & Loss Account	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).
78.	Profit & Loss Account	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).
79.	Profit & Loss Account	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)
80.	Profit & Loss Account	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)
81.	Profit & Loss Account	In Profit & Loss A/c, value at field 63(ii) cannot be less than 50% of field 63(i).
82.	Profit & Loss Account	In Profit & Loss A/c, business code u/s 44AD is to be selected at sl.no.62 for income declared u/s 44AD at sl.no.62(i) and in sl.no.62(ii).
83.	Profit & Loss Account	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
84.	Profit & Loss Account	Business code u/s 44ADA at sl.no.63 is to be selected for income declared u/s 44ADA at sl.no.63(i) and 63(ii) in Profit & Loss A/c
85.	Profit & Loss Account	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
86.	Profit & Loss Account	In Profit & Loss A/c, Business code u/s 44AE at sl.no.64 is to be selected for income declared u/s 44AE.
87.	Profit & Loss Account	In Profit & Loss A/c, Name of business must be filled by the assessee if 64(ii) is greater than zero

88.	Profit & Loss Account	In Profit & Loss A/c, Sl.No. 63i cannot be more than 63ii
89.	Profit & Loss Account	If Sl.No. 36(i) should be equal to 62 (ii) of schedule P&L
90.	Profit & Loss Account	If Sl.No. 36(ii) should be equal to 63(ii) of schedule P&L
91.	Profit & Loss Account	If Sl.No. 36(iii) should be equal to 64 (iv) of schedule P&L
92.	Profit & Loss Account	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.
93.	Profit & Loss Account	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)].
94.	Profit & Loss Account	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.
95.	Profit & Loss Account	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)
96.	Profit & Loss Account	Tonnage capacity of the vehicles in section 44AE should not exceeds 100MT
97.	Profit & Loss Account	Income offered under section 44AE should be at least 1. Rs.7500 per month if Tonnage <=12MT 2.Rs.1000 per month per ton if Tonnage >12MT
98.	Profit & Loss Account	Presumptive Business Income Under Section 44AD and 44ADA can be claimed only by Resident Partnership Firm.
99.	Profit & Loss Account	The provisions of 44AD are not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1) **Please refer an annexure A**.
100.	Profit & Loss Account	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)
101.	Profit & Loss Account	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)
102.	Profit & Loss Account	In Schedule P&L, Si.no 65(i)(b) cannot be more than Si.no65(i)(a)
103.	Profit & Loss Account	In Schedule P&L, Si.no 65(ii)(b) cannot be more than Si.no 65(ii)(a)
104.	Profit & Loss Account	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)]
105.	Profit & Loss Account	In Sch P&L, Sl.No. 65iia should be equal to sum of Sl.No. 65iia1+65iia2
106.	Profit & Loss Account	In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid)
107.	Profit & Loss Account	Part A P&L, Sl.No. 66iv Net income from speculative activity should be equal to "Gross profit (66ii) - Expenses 66(iii)"
108.	Profit & Loss Account	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

109.	Profit & Loss Account	PAN / Aadhaar is mandatory in sl.no. 48(i) if "Bad debts Amount" is filled in Schedule Profit and loss account
110.	Profit & Loss Account	Registration number given in at sl.no.64 at 44AE table in P&L account should be unique
111.	Profit & Loss Account	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"
112.	Profit & Loss Account	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.
113.	Trading Account	In Trading Account, value at sl.no.4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)
114.	Trading Account	In Part A-Trading Account, Sl. No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).
115.	Trading Account	In Part A-Trading Account, Sl. No. 4A(Cix) should be equal to total of Sl.No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
116.	Trading Account	In Part A-Trading Account , Sl.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
117.	Trading Account	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii
118.	Trading Account	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
119.	Trading Account	In Trading Account, value at Sl.No. 12 should be equal to Sl.No. sum of Sl. no (6-7-8-9-10xii-11)
120.	Trading Account	Part A Trading Account, Negative values are not allowed other than in Sl.No. 11 and/or 12
121.	Trading Account	Value at "Sl.No. 11" of Part A trading Account should be equal to Sl.No.. 3 of Part A Manufacturing Account
122.	Part B-TI	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
123.	Part B-TI	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .
124.	Part B-TI	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)
125.	Part B-TI	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)
126.	Part B-TI	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
127.	Part B-TI	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
128.	Part B-TI	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"
129.	Part B-TI	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"
130.	Part B-TI	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."

131.	Part B-TI	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."
132.	Part B-TI	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
133.	Part B-TI	Value in Pt 3aii -"Short term chargeable @30% in Part BTI should be equal to value in "Field 9iii of item E of Sch CG
134.	Part B-TI	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
135.	Part B-TI	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
136.	Part B-TI	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
137.	Part B-TI	"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
138.	Part B-TI	Value at sl.no.4a of Sch-Part B TI should be equal to sl.no.2 of Sch OS
139.	Part B-TI	"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
140.	Part B-TI	In "Schedule PART B - TI" should be equal to the "total of 2xvi,3xvi and 4xvi of Schedule CYLA"
141.	Part B-TI	The value in Pt 8 of Part B TI should be equal to total value in field 2xv, 3xv and 4xv of Schedule BFLA
142.	Part B-TI	In Part B-TI, Gross Total Income at sl.no.9 should be equal to sl.no. (5-6-8)
143.	Part B-TI	If Deduction u/s 10AA is claimed in Part B TI at sl.no.12 then Schedule 10AA should be filled
144.	Part B-TI	In Part B-TI, Total Income should be equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"
145.	Part B-TI	Income claimed at Sl.No.3(iv) in Part B TI should be equal to the sum of Sl.No.3d, 3e of Schedule BP.
146.	Part B-TI	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled!
147.	Part B-TI	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!
148.	Part B-TI	In schedule part BTI- Deduction u/s 10AA at sl.no.12a cannot be more than deduction claimed in schedule 10AA',
149.	Part B-TI	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
150.	Part B-TI	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
151.	Part B-TI	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to sl. No 1 of schedule VI-A
152.	Part B-TI	In schedule part B TI, deduction under chapter VI-A, Part C should be equal to sl. No 2 of schedule VI-A

153.	Part B-TI	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).
154.	Part B-TI	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
155.	Part B-TI	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"
156.	Part B-TI	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"
157.	Part B-TI	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
158.	Part B-TI	In "Schedule PART B - TI", value at sl.no. '17' "Losses of current year to be carried forward" should be equal to Total of xv of Schedule CFL in case of sub status other than Investment Fund. If sub status is Investment Fund then amount should be equal to Total of 5xvi+ 6xvi+ 7xvi+ 8xvi+11xvi of Schedule CFL
159.	Part B-TTI	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
160.	Part B-TTI	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)
161.	Part B-TTI	Tax computation has been disclosed in Part BTTI but Gross Total Income in Part BTI is nil.
162.	Part B-TTI	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.
163.	Part B-TTI	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)
164.	Part B-TTI	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.
165.	Part B-TTI	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
166.	Part B-TTI	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.
167.	Part B-TTI	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.

168.	Part B-TTI	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
169.	Part B-TTI	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
170.	Part B-TTI	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"
171.	Part B-TTI	In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self assessment Tax "
172.	Part B-TTI	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.
173.	Part B-TTI	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.
174.	Part B-TTI	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"
175.	Part B-TTI	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.
176.	Part B-TTI	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c
177.	Part B-TTI	In "Schedule Part B TTI" point "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/ 2021 and 31/03/ 2022.
178.	Part B-TTI	In "Schedule Part B TTI" Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2022 for A.Y 2022-23.
179.	Schedule 10AA	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.
180.	Schedule 112A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
181.	Schedule 112A	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
182.	Schedule 112A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
183.	Schedule 112A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
184.	Schedule 112A	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+…..)
185.	Schedule 112A	In schedule 112A, Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31st January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"
186.	Schedule 112A	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"

187.	Schedule 112A	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
188.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
189.	Schedule 115AD(1)(iii) proviso	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
190.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
191.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
192.	Schedule 115AD(1)(iii) proviso	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+…..)
193.	Schedule 115AD(1)(iii) proviso	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?"
194.	Schedule 115AD(1)(iii) proviso	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 "
195.	Schedule 115AD(1)(iii) proviso	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 "
196.	Schedule 80	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b)
197.	Schedule 80	Total of Schedule 80-IB in Sl.No. f should be equal to sum of all individual line items i.e (Total of a to e)
198.	Schedule 80	Schedule 80-IC/80IE Sl.No. e should be equal to sum of Sl.No. a to dh
199.	Schedule 80	Schedule 80-IC or 80IE sl. no dh should be equal to sum of sl. no. (da+db+dc+dd+de+df+dg)
200.	Schedule 80	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
201.	Schedule 80	Deduction u/s 80IC/80IE in Sl.no.2i cannot be more than nonspeculative and non specified business income and non presumptive income in Schedule VIA
202.	Schedule 80G	In Schedule 80G, Total amount of deduction computed is more than the eligible amount at Sl. No. E
203.	Schedule 80G	In Sch 80G, at Sl.No. A, B, C and D , Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
204.	Schedule 80G	In Sch 80G, Total Donation at point A,B,C and D should be equal to the sum of Donation in Cash and Donation in other mode.

205.	Schedule 80G	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
206.	Schedule 80G	If 80G claimed in Sch VI A then donation details should be provided in Schedule 80G
207.	Schedule 80G	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) except for PAN 'AAAAR1077P'
208.	Schedule 80G	In Schedule 80G, PAN of the donee, should be unique across whole 80G schedule except for PAN 'AAAAR1077P'
209.	Schedule 80G	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
210.	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.
211.	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)
212.	Schedule 80GGA	In Sch 80GGA, Eligible Amount donated in cash should not exceed Rs. 2000
213.	Schedule 80GGA	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"
214.	Schedule 80GGA	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA
215.	Schedule 80P	In "Schedule 80P" Sl.no.11 - under column "Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bii) of Schedule OS + 5(ii) and 5xiii of bfla subject to interest and dividend declared in P&L
216.	Schedule 80P	Deduction under section 80P is allowed only to "Primary Agricultural credit Society, Primary Co - operative Agricultural, Rural Development Bank and Other Cooperative Society" and Deduction under section 80P cannot be claimed from income offered under section 44AD.
217.	Schedule 80P	In Schedule 80P, deduction claimed under section Sec.80P(2)(c)(i)-Consumer Cooperative Society other than specified in 80P(2a) or 80P(2b) deduction cannot be more than Rs 1,00,000/-
218.	Schedule 80P	In Schedule 80P, deduction claimed under section Sec.80P(2)(c)(ii) at Sl.No.10 cannot be more than Rs 50,000/-
219.	Schedule 80P	In Schedule 80P, deduction under section section.80P(2)(e) at Sl.No.12 can be claimed on rental income included in gross total income
220.	Schedule 80P	In Schedule 80P, Deduction under section '80P(2)(f) Others' will be allowed only when Gross total income is less than or equal to Rs 20,000/- and to the extent of Interest income in Schedule OS and Sl. No. 3 of Schedule HP
221.	Schedule 80P	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
222.	Schedule 80P	In Schedule 80P, deduction u/s 80P(2)(b) cannot be more non speculative and non specified business income and non presumptive income

223.	Schedule 80P	Business code selected in "Schedule 80P" is not matching with the "Business code" selected in schedule "nature of business".
224.	Schedule AMT	In Schedule AMT, Sl.no. 4 tax payable under section 115JC should be equal to 9% of Sl.no.3a of AMT + 18.5% of Sl.no.3b of AMT where value at Sl.No.4 is > 0
225.	Schedule AMT	Tax payable under section 115JC should be equal to 18.5% of Sl.No. 3b in Schedule AMT for assessee within the IFSC unit
226.	Schedule AMT	In "Schedule AMT", Value of field sl.no.1 should be equal to value of "13 of Part B TI"
227.	Schedule AMT	In Schedule AMT, Sl.no. 2a should be 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
228.	Schedule AMT	In Schedule AMT, Sl.no. 2b should be equal to total deduction under section 10AA at sl.no.12a of Part BTI
229.	Schedule AMT	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"
230.	Schedule AMT	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"
231.	Schedule AMT	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
232.	Schedule AMT	AMT should be computed at sl.no.4 where total income is adjusted under section 115JC(2) for Firm
233.	Schedule AMT	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.
234.	Schedule AMT	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to difference value of "Sl.no.3- Sl.no.3a"
235.	Schedule AMT	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC is zero then Sl.no.3a and Sl.no.3b should also be zero
236.	Schedule AMTC	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"
237.	Schedule AMTC	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"
238.	Schedule AMTC	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)
239.	Schedule AMTC	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1
240.	Schedule AMTC	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)"
241.	Schedule AMTC	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)"
242.	Schedule AMTC	In Schedule AMTC, set off in earlier assessment years at sl.no.B2(x) can not be claimed for AY 2022-23

243.	Schedule AMTC	In "Schedule AMTC" Col. D should be equal to the value of Col. B3 - Col. C
244.	Schedule AMTC	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2
245.	Schedule AMTC	In Schedule "AMTC", values at Col C and Col D should be "0" if 115BAD is "yes"
246.	Schedule BFLA	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
247.	Schedule BFLA	In Sch BFLA , value at 3xvi Brought forward depreciation set off should be equal to value at field total of Col. 4 of UD
248.	Schedule BFLA	Schedule BFLA Sl.No. 2(i)"Brought forward HP Loss" should be equal to Sl.No. 4x (xiv) "Adjustment of above losses in Schedule BFL " of CFL
249.	Schedule BFLA	Schedule BFLA Sl.No. 2(ii+iii+iv) should be equal to Sl.No. xiv (5+6+7) of CFL
250.	Schedule BFLA	Schedule BFLA Sl.No. 2(xiii) should be equal to Sl.No. 11(xiv) of CFL
251.	Schedule BFLA	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.
252.	Schedule BFLA	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.
253.	Schedule BFLA	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.
254.	Schedule BFLA	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.
255.	Schedule BFLA	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA
256.	Schedule BFLA	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA
257.	Schedule BFLA	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA
258.	Schedule BFLA	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA
259.	Schedule BFLA	In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA
260.	Schedule BFLA	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA

261.	Schedule BFLA	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA
262.	Schedule BFLA	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
263.	Schedule BFLA	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA
264.	Schedule BFLA	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA
265.	Schedule BFLA	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
266.	Schedule BFLA	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA
267.	Schedule BFLA	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA
268.	Schedule BFLA	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
269.	Schedule BFLA	Schedule BFLA Sl.No. 2(vi+vii+viii+ix+x+xi+xii) should be equal to Sl.No. 9(xiii)+10(xiii) of CFL
270.	Schedule BP	Amount reduced in Sl.No. A3a in schedule BP cannot be more than the income offered in schedule HP
271.	Schedule BP	Amount reduced in Sl.No. A3c in schedule BP cannot be more than the income offered in schedule OS
272.	Schedule BP	Amount reduced in Sl.No. A5 in schedule BP cannot be more than the income offered in schedule EI
273.	Schedule BP	In schedule BP, value at sl.no.A6 should be equal to value of sl.no.A(1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 4a – 4b - 4c– 5d) of BP
274.	Schedule BP	In schedule BP, Sl.No.A.9.Total should be equal to value of Sl.No.7a + 7b + 7c + 7d + 7e + 8a + 8b
275.	Schedule BP	The value at field (A10) of schedule BP should be equal to sum of si No. A(6 + 9)
276.	Schedule BP	The value at field (A13) of schedule BP should be equal to sum of si No. (10 + 11 – 12iii).
277.	Schedule BP	The value at field (A26) of schedule BP should be equal to sum of Sl.No.. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).
278.	Schedule BP	The value at field (A34) of schedule BP should be equal to sum of si No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).
279.	Schedule BP	In "Schedule BP" value at field (A14) should be equal to the value at Sl.No. 6t of schedule Part A OI.
280.	Schedule BP	In "Schedule BP" of value at field A15 should be equal to 7j of Part-OI
281.	Schedule BP	In "Schedule BP" of value at field A16 should be equal to 8Aj of Part-OI
282.	Schedule BP	In "Schedule BP" of value at field A17 should be equal to the sum of 9g of Part A-OI

283.	Schedule BP	In "Schedule BP" of value at field A18 should be equal to the 11h of Part-OI
284.	Schedule BP	In Schedule BP, value at field A21 should be equal to sum of 21(a) to 21(l)
285.	Schedule BP	In "Schedule BP" value at field A24 should be equal to sum of sl. no 24(a+b+c+d+e)
286.	Schedule BP	In schedule BP value at field A25 should be equal to sum of fields 3a + 4d of schedule OI.
287.	Schedule BP	In schedule BP value at field A29 should be equal to total of column (4) of Schedule ESR.
288.	Schedule BP	In "Schedule BP" value at filed A30 should be equal to 8B of Part-OI
289.	Schedule BP	In "Schedule BP" value at field A31 should be equal to 10h of Part A-OI
290.	Schedule BP	In schedule BP value at field A33 should be equal to sum of fields 3b + 4e of schedule OI.
291.	Schedule BP	In "Schedule BP" value at field A35 Income should be equal to the value (13 + 26-34)
292.	Schedule BP	In "Schedule BP" value at field A36(ix) should be equal to the sum of values at sl.no.36i to 36viii
293.	Schedule BP	In "Schedule BP" value at field A37 should be equal to the sum of values at sl.no. A35 + A36ix
294.	Schedule BP	In "Schedule BP" of valued at A38 should be equal to the sum of values at sl.no. (38a + 38b + 38c + 38d + 38e + 38f)
295.	Schedule BP	In schedule BP, Sl.No.43 should be equal to value at Sl.No.B.40+ B 41- B42.
296.	Schedule BP	In "Schedule BP" value at C47 should be equal to the sum of C(44 + 45-46)
297.	Schedule BP	In "Schedule BP" value at field C49 should be equal to the sum of C(47-48)
298.	Schedule BP	In "Schedule BP", value at field (D) should be equal to sum of Sl.No. A38 + B43 + C49
299.	Schedule BP	In schedule BP, values at field A4a should match with value mentioned for respective sections at field A36
300.	Schedule BP	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.
301.	Schedule BP	In "Schedule BP" value at field A39 should be equal to the sum of [4c-(38a + 38b + 38c + 38d + 38e)]
302.	Schedule BP	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))
303.	Schedule BP	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))
304.	Schedule BP	In "Schedule BP", value at field Ev should be equal to sum of Sl.No. Eii+ Eiii+ Eiv
305.	Schedule BP	In Schedule BP Sl.No. Evi should be equal to Sl.No. Ei-Ev
306.	Schedule BP	In schedule BP value at field 8b should be equal to value at field 16 of schedule OI.

307.	Schedule BP	In schedule BP, nature of specified business at sl.no.50 should be selected if income/ loss from specified business at sl.no.C49 is entered
308.	Schedule BP	In Sch BP Sl.No. B40 should be equal to Pt 2a "Net profit or loss from speculative business"
309.	Schedule BP	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.
310.	Schedule BP	Only Resident partnership firm can declare presumptive income u/s 44AD & 44ADA
311.	Schedule BP	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).
312.	Schedule BP	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
313.	Schedule BP	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)
314.	Schedule BP	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI
315.	Schedule BP	"Deductions in accordance with section 35AD(1)" at sl.no.48 in Schedule BP cannot be claimed by assessee opting for 115BAD
316.	Schedule BP	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
317.	Schedule BP	Amount reduced in Sl.No. A3b in schedule BP cannot be more than the income offered in schedule CG
318.	Schedule BP	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.',
319.	Schedule BP	If in Schedule BP, sl.no.3c is not equal to 3c(i) + 3c(ii)
320.	Schedule BP	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
321.	Schedule BP	In Sch BP Pt 2a "Net profit or loss from speculative business" should be equal to 66iv of Schedule P&L
322.	Schedule CFL	"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.
323.	Schedule CFL	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.
324.	Schedule CFL	Value in 4xiv of Schedule CFL should be equal to 2xviii of Schedule CYLA.
325.	Schedule CFL	Value in 5xiv of Schedule CFL should be equal to 3xviii of Schedule CYLA.
326.	Schedule CFL	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.

327.	Schedule CFL	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 incase of loss
328.	Schedule CFL	"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
329.	Schedule CFL	In schedule CFL, value at sl. No. 5b should be "0" if the assessee opted for 115BAD taxation
330.	Schedule CFL	In Schedule CFL, value at sl.no.5c should be equal to 5a - 5b
331.	Schedule CFL	In Schedule CFL, value at sl.no.xvi should be equal to xiv - xv. If result is negative, restrict to "0"
332.	Schedule CG	In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 – A9a)
333.	Schedule CG	In "Schedule CG"B13 Total should be equal to sum of(B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f + B10 + B11 -B12a)
334.	Schedule CG	In "Schedule CG, "Value at field "C" total LTCG 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
335.	Schedule CG	In Schedule CG, if Full Value of Consideration (sr no A1aiii) is zero , then expenses u/s 48 (sr no A1b(v) cannot be claimed
336.	Schedule CG	In Schedule CG, if Full Value of Consideration (sr no A3a) is zero , then expenses u/s 48 (sr no A3b(v) cannot be claimed.
337.	Schedule CG	In Schedule CG,if Full Value of Consideration(sr no A5aiii) is zero , then , expenses u/s 48 (sr no A5b(v) cannot be claimed
338.	Schedule CG	In Schedule CG, if Full Value of Consideration (sr no A6aiii) is zero , then expenses u/s 48 (sr no A6b(v) cannot be claimed
339.	Schedule CG	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
340.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B3a) is zero , then expenses u/s 48 (sr no B3b(v) cannot be claimed
341.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B4a) is zero , then expenses u/s 48 (sr no B4b(v) cannot be claimed
342.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B7aiii) is zero , then expenses u/s 48 (sr no B7b(v) cannot be claimed
343.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B9aiii) is zero, then expenses u/s 48(sr no B9b(v) cannot be claimed
344.	Schedule CG	In Schedule CG, LTCG Pass through income at sl.no.B11 should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI
345.	Schedule CG	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
346.	Schedule CG	In schedule CG, Sl. No. A1 bv of STCG Total should be equal to sum of A1(bi + bii + biii +biv)
347.	Schedule CG	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-bv)
348.	Schedule CG	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
349.	Schedule CG	In "Schedule CG" A2(c) should be equal to A(2aiii-2b)
350.	Schedule CG	In "Schedule CG" A3b(v) should be equal to the sum of A3b (i + ii + iii + iv)

351.	Schedule CG	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – bv)
352.	Schedule CG	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c + 3d)
353.	Schedule CG	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
354.	Schedule CG	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)]
355.	Schedule CG	In "Schedule CG" A5(bv) Total should be equal to the sum of (i + ii + iii + iv)
356.	Schedule CG	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-bv)
357.	Schedule CG	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c + 5d)
358.	Schedule CG	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
359.	Schedule CG	In Schedule CG Sl.no. A6aiii of STCG should be equal to the sum of A6a(ic+ii)
360.	Schedule CG	In "Schedule CG" A6(bv) Total should be equal to the sum of (i + ii + iii +biv)
361.	Schedule CG	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-bv)
362.	Schedule CG	In "Schedule CG" A7 should be equal to the sum of A(aXi) + Ab + c
363.	Schedule CG	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8ai + A8aii + A8b + A8c)
364.	Schedule CG	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+biia+biib + biii)
365.	Schedule CG	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
366.	Schedule CG	In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d)
367.	Schedule CG	In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d)
368.	Schedule CG	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2aiii-2b)
369.	Schedule CG	In schedule CG, Sl. No. B3(bv) LTCG Total should be equal to sum of B3(bi+bii+biii+biv)
370.	Schedule CG	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-bv)
371.	Schedule CG	In schedule CG, Sl. No. B4 bv Total should be equal to sum of B4(bi + bii + biii+biv)
372.	Schedule CG	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-bv)
373.	Schedule CG	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
374.	Schedule CG	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
375.	Schedule CG	In "Schedule CG" B7(1)a(iii) Total should be equal to the sum of (ic + ii)
376.	Schedule CG	In schedule CG, Sl. No. B7 bv Total should be equal to sum of B7(bi + bii + biii+biv)

377.	Schedule CG	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii+biv)
378.	Schedule CG	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
379.	Schedule CG	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
380.	Schedule CG	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)
381.	Schedule CG	In schedule CG, Sl. No. B9 bv Total should be equal to sum of B9(bi+bii+biii+biv)
382.	Schedule CG	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B9(aiii – bv)
383.	Schedule CG	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)
384.	Schedule CG	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b + c)
385.	Schedule CG	In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b)
386.	Schedule CG	Schedule CG Sl.No. D1e should be equal to sum of D(1a + 1b + 1c + 1d)
387.	Schedule CG	In "Schedule CG" in Table E value at field ix should be equal to sum of (ii+iii + iv + v + vi + vii + viii)
388.	Schedule CG	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)
389.	Schedule CG	Schedule CG Sl.No. Ei2 should be equal to sum of Sl.No. (A3e+ A4a+ A8ai+A8aii) 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
390.	Schedule CG	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
391.	Schedule CG	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
392.	Schedule CG	In Schedule CG, Sl.No. Ei5 should be equal to Sl.No. A9b.
393.	Schedule CG	In Schedule CG Sl.No. Ei6 should be equal to Sl.No. (B4c+B5c+B7c+B8c+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
394.	Schedule CG	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
395.	Schedule CG	In Schedule CG, Sl.No. Ei8 should be equal Sl.No. B12b.
396.	Schedule CG	Schedule CG Sl.No. Eii should be equal to sum of Sl.No.(A3e+A4a+A8ai+A8aii) 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

397.	Schedule CG	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
398.	Schedule CG	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
399.	Schedule CG	In Schedule CG, Sl.No. Ev should be equal to Sl.No. A9b.
400.	Schedule CG	Schedule CG Sl.No. Evi should be equal to Sl.No. (B4c+B5c+B7c+B8c+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
401.	Schedule CG	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
402.	Schedule CG	In Schedule CG, Sl.No. Eviii should be equal Sl.No. B12b.
403.	Schedule CG	Deductions claimed u/s 54D, 54EC, 54G, 54GA in STCG and LTCG should match with amount mentioned in respective section of Table D .
404.	Schedule CG	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)
405.	Schedule CG	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(v) of schedule BFLA "Short-term capital gain taxable @ 15%"
406.	Schedule CG	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(vi) "Short-term capital gain taxable @ 30%"
407.	Schedule CG	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(vii) of schedule BFLA "Short-term capital gain taxable at applicable rates"
408.	Schedule CG	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(ix) of schedule BFLA "Long-term capital gain taxable @ 10%"
409.	Schedule CG	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(x) of schedule BFLA "Long term capital gain taxable @ 20%"
410.	Schedule CG	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"
411.	Schedule CG	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"

412.	Schedule CG	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)
413.	Schedule CG	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)
414.	Schedule CG	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)
415.	Schedule CG	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)
416.	Schedule CG	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+ 6e-6f)
417.	Schedule CG	In Schedule CG, value at sl.no.A2iii should be higher of sl.no.A2i or A2ii
418.	Schedule CG	In Schedule CG, value at sl.no.A2iii should be higher of sl.no.B2i or B2ii
419.	Schedule CYLA	In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000
420.	Schedule CYLA	House property loss claimed at Schedule CYLA" at sl.no.2i should be equal to sl.no "Schedule HP" in case of loss
421.	Schedule CYLA	In Schedule CYLA, value at sl.no.3i should be equal to SL.no. 2vi of Table E of Schedule BP
422.	Schedule CYLA	In Schedule CYLA, value at sl.no.4i should be equal to SL.no. 6 Schedule OS in case of loss
423.	Schedule CYLA	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.
424.	Schedule CYLA	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.
425.	Schedule CYLA	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
426.	Schedule CYLA	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).
427.	Schedule CYLA	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii).
428.	Schedule CYLA	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii).
429.	Schedule CYLA	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
430.	Schedule CYLA	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, Note : only if A38 is +ve.

431.	Schedule CYLA	In Schedule CYLA, Speculative Income should be equal to SL.no. 3ii of Table E of Schedule BP
432.	Schedule CYLA	In Schedule CYLA, Specified business Income should be equal to SL.no. 3iii of Table E of Schedule BP
433.	Schedule CYLA	In Schedule CYLA, Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG
434.	Schedule CYLA	In Schedule CYLA, Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG
435.	Schedule CYLA	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG
436.	Schedule CYLA	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
437.	Schedule CYLA	In Schedule CYLA, Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG
438.	Schedule CYLA	In Schedule CYLA, Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG
439.	Schedule CYLA	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
440.	Schedule CYLA	In Schedule CYLA, Other Source Income at sl.no.1xiv should be equal to SL.no. 6 of Schedule OS
441.	Schedule CYLA	In Schedule CYLA, Profit from owning and maintaining race horses at sl.no.1xv should be equal to SL.no. 8e of Schedule OS
442.	Schedule CYLA	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
443.	Schedule DCG	In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d)
444.	Schedule DCG	In "Schedule DCG" 2d Total should be equal to value entered in (2a + 2b + 2c)
445.	Schedule DCG	In "Schedule DCG" Total at sl.no.6 should be equal to the sum of 1e + 2d + 3 + 4 + 5
446.	Schedule DCG	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
447.	Schedule DCG	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
448.	Schedule DCG	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
449.	Schedule DCG	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
450.	Schedule DCG	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

451.	Schedule DCG	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
452.	Schedule DCG	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
453.	Schedule DCG	In "Schedule DCG" Furniture and fittings at sl.no.3 should be equal to the Schedule DOA- 17v
454.	Schedule DCG	In "Schedule DCG" Intangible assets at sl.no.4 should be equal to Schedule DOA- 17vi
455.	Schedule DCG	In "Schedule DCG" Ships at sl.no.5 should be equal to Schedule DOA- 17vii
456.	Schedule DCG	In Schedule CG Sl.no. A6e of STCG should be equal to the sl.no.6 of schedule - DCG
457.	Schedule DEP	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP
458.	Schedule DEP	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d)
459.	Schedule DEP	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)
460.	Schedule DEP	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)
461.	Schedule DEP	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
462.	Schedule DEP	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
463.	Schedule DEP	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
464.	Schedule DEP	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
465.	Schedule DEP	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
466.	Schedule DEP	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
467.	Schedule DEP	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
468.	Schedule DEP	Schedule DEP, value at sl.no.3 "furniture and fittings" should be equal to Sl.No. 14v or 15v of schedule DOA as applicable
469.	Schedule DEP	Schedule DEP, value at sl.no.4 "intangible assets" should be equal to Sl.No. 14vi or 15vi of schedule DOA as applicable
470.	Schedule DEP	Schedule DEP, value at sl.no.5 "Ships" should be equal to Sl.No. 14vii or 15vii of schedule DOA as applicable
471.	Schedule DOA	Sr. no. 6 in Schedule DOA should be equal to (3+4-5) or zero if result is negative

472.	Schedule DOA	Schedule DOA, Sl.No. 9 should be equal to Sl.No. 7-8 or 0 if result is negative
473.	Schedule DOA	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)
474.	Schedule DOA	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13) or "0" if result is negative
475.	Schedule DOA	Sr.no 18 in Schedule DOA should be equal to Sr.no 6+9-12 or zero if result is negative
476.	Schedule DPM	In "Schedule DPM" value at Sr. no. 6 in Schedule DPM should be equal to (3+4-5) Or zero if result is negative
477.	Schedule DPM	Schedule DPM, Sl.No. 9 should be equal to value of Sl.No. 7-8 or 0 if result is negative.
478.	Schedule DPM	In "Schedule DPM" Total depreciation at sl.no.15 should be equal to the sum of (10 + 11 + 12 + 13 + 14)
479.	Schedule DPM	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16) or "0" if result is negative
480.	Schedule DPM	Additional depreciation at sl.no.12, 13 and 14 cannot be claimed by the asseesse opting for 115BAD taxation
481.	Schedule DPM	Depreciation @45% in Schedule DPM cannot be claimed by asseesse opting for 115BAD
482.	Schedule DPM	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
483.	Schedule EI	In Schedule EI, sl.no.5 should be equal to amount in sl.no.1(iv)(a+b+c) of Schedule PTI
484.	Schedule EI	In "Schedule EI, Value at '6' "Total" should be equal to the value of (1 + 2+ 3a + 3b + 4 + 5)
485.	Schedule EI	In "Schedule EI, Value at '2v' "Net Agricultural income for the year" should be equal to the value of 2(i – ii – iii + iv)
486.	Schedule EI	In "Schedule EI, value at Sl.no '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"
487.	Schedule EI	In "Schedule EI" in total of Other exempt income at sl.no.3, should be equal to value entered in individual columns.
488.	Schedule EI	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
489.	Schedule ESR	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
490.	Schedule ESR	In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)
491.	Schedule FSI	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)
492.	Schedule FSI	Schedule FSI is not applicable for non residents
493.	Schedule FSI	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for Column d, c b and e
494.	Schedule FSI	Income against house property shown in schedule FSI should be minimum amount of income shown in Sl.no 1k+3 under income under the head house property
495.	Schedule FSI	Income against Business or profession shown in schedule FSI should be minimum income shown in (Sl.no.D of Trading

		Account + Positive values of Sl.no.13 of schedule Profit and loss)
496.	Schedule FSI	Income against Capital gains shown in schedule FSI cannot be less than income shown under the head under capital gains
497.	Schedule FSI	Income against other sources shown in schedule FSI cannot be less than income shown under the head under the head other sources
498.	Schedule GST	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.
499.	Schedule GST	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.
500.	Schedule HP	Schedule HP - Value at field "1g" should be equals to 30% of Annual value at "1f " in schedule HP.
501.	Schedule HP	In case of co-owned house property. assessee' s share and co-owner(s) share should be equal to 100 %.
502.	Schedule HP	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
503.	Schedule HP	Assessee cannot claim interest on borrowed capital if assessee' s share of coowned property is zero.
504.	Schedule HP	If gross rent received/ receivable/ lettable value is zero or null then assessee cannot claim municipal tax
505.	Schedule HP	When "House Property" is "Self occupied", Interest payable on borrowed capital cannot be more than 2 lakhs.
506.	Schedule HP	Total of House property should match with total of individual values
507.	Schedule HP	If type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value cannot be zero or null
508.	Schedule HP	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)
509.	Schedule HP	In Schedule HP, Sl.no 1d Total should be output of SL.no (1b+1c)
510.	Schedule HP	In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h)
511.	Schedule HP	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)
512.	Schedule HP	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
513.	Schedule HP	In Schedule HP, more than two house cannot be selected as self occupied and 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 properties
514.	Schedule HP	In Schedule HP, Co owners PAN cannot be same as PAN of asseesse in Part A General
515.	Schedule ICDS	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)

516.	Schedule ICDS	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)
517.	Schedule IF	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
518.	Schedule IT	In "Schedule IT" Total of all rows of Column 5 "Amount" should be equal to "Total" Field.
519.	Schedule OS	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)
520.	Schedule OS	In "Schedule OS" 3d should be equal to 3a + 3b+3c
521.	Schedule OS	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
522.	Schedule OS	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)
523.	Schedule OS	In Schedule OS, Sl.no 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d
524.	Schedule OS	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e
525.	Schedule OS	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 individual values entered in amount col.
526.	Schedule OS	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
527.	Schedule OS	Taxpayer is a non-resident and showing income under section 115BBF
528.	Schedule OS	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"
529.	Schedule OS	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"
530.	Schedule OS	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"
531.	Schedule OS	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 "
532.	Schedule OS	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"
533.	Schedule OS	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
534.	Schedule OS	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
535.	Schedule OS	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".
536.	Schedule OS	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
537.	Schedule OS	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 should be equal to SL.no.2
538.	Schedule OS	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
539.	Schedule OS	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. 1 "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
540.	Schedule OS	In Schedule OS, deduction at sl.no.3c cannot be claimed only if Dividend is declared in sl.no.1a of Schedule OS
541.	Schedule OS	In Schedule OS, amount at system calculated value at sl.no 3c cannot be more than 20% of 1a.
542.	Schedule OS	In Schedule OS, Sl.no 2c Income from other sources chargeable at special rates should be equal to sum of all the drop downs
543.	Schedule OS	In Schedule OS, sl.no.1a should be equal to 1a(i) + 1a(ii)
544.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of ""Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)"" should be equal to Sl. No. 2c and 2d of Schedule OS
545.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income u/s 115AC @ 10% (Including PTI Income)" should be equal to Sl. No. 2c and 2d of Schedule OS
546.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
547.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
548.	Schedule PTI	In Schedule PTI, Col. 9 should be equal to Col. 7-8
549.	Schedule PTI	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
550.	Schedule PTI	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
551.	Schedule PTI	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
552.	Schedule PTI	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c

553.	Schedule RA	Schedule RA, total donation should be equal to donation in cash + donation in other mode
554.	Schedule RA	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash
555.	Schedule RA	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash
556.	Schedule RA	Schedule RA, Total donation should be equal to bifurcation of total donation
557.	Schedule SI	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"
558.	Schedule SI	Income offered in 2c of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA
559.	Schedule SI	Income offered in 2d of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA
560.	Schedule SI	Value at sl.no.2a 115BB in schedule OS should match with corresponding income offered in schedule SI subject to DTAA
561.	Schedule SI	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
562.	Schedule SI	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
563.	Schedule SI	In schedule SI, income at "115BBG should match with amount of income offered in Sl.No. 3e of schedule BP
564.	Schedule SI	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 2e of schedule OS
565.	Schedule SI	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
566.	Schedule SI	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero
567.	Schedule SI	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
568.	Schedule SI	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income Sl.No. 5vii of schedule BFLA
569.	Schedule SI	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
570.	Schedule SI	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
571.	Schedule SI	Total of Income (i) of schedule SI should match with sum of individual line items
572.	Schedule SI	Total of all tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
573.	Schedule SI	STCG chargeable at special rates in India as per DTAA should be equal to sl.no.5ix in schedule BFLA
574.	Schedule SI	LTCG chargeable at special rates in India as per DTAA should be equal to sl.no.5xii in schedule BFLA
575.	Schedule SI	In schedule SI, value of "Income u/s 115BBC-Anonymous Donations" cannot be more than "0"
576.	Schedule TCS	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
577.	Schedule TCS	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
578.	Schedule TDS	In Schedule TDS 1, "Amount of TDS claimed" is more than "Tax deducted".
579.	Schedule TDS	In Schedule TDS 2 The Amount of TDS claimed " is more than "Tax deducted".
580.	Schedule TDS	In Schedule TDS 1 / TDS 2 / TCS, year of tax deduction should be selected if brought forward TDS/TCS is provided
581.	Schedule TDS	In "Schedule TDS 1" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
582.	Schedule TDS	In "Schedule TDS 2" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
583.	Schedule TDS	If TDS is claimed then corresponding receipts/income should be offered for taxation.
584.	Schedule TDS	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"
585.	Schedule TDS	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

586.	Schedule TDS	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.
587.	Schedule TDS	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.
588.	Schedule TDS	In Schedule TDS 1 or TDS-2 , if TDS credit relating to other person is selected then PAN of other person is mandatory
589.	Schedule TDS	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
590.	Schedule TPSA	In Schedule TPSA, Income tax payable at sl.no.2a should be 18% of amount of primary adjustment sl.no.1
591.	Schedule TPSA	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable
592.	Schedule TPSA	In Schedule TPSA, Health & Education cess should be 4% of amount of (Additional income tax payable+ Surcharge)
593.	Schedule TPSA	In Schedule TPSA, Sr. No. 2d should be equal to sum of (2a +2b+2c)
594.	Schedule TPSA	In Schedule TPSA, Sr. No. 3 is should be equal to sum of Tax amount deposited
595.	Schedule TPSA	In Schedule TPSA, Sr. No. 4 should be equal to (2d-3)
596.	Schedule TPSA	In schedule TPSA , Date at which tax is deposit cannot be after System Date
597.	Schedule TR	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)'
598.	Schedule TR	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)'
599.	Schedule TR	In schedule TR, Sl.No. 2+3 should be equal to total of column 1d
600.	Schedule TR	Schedule TR is not applicable for non resident
601.	Schedule TR	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
602.	Schedule TR	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
603.	Schedule UD	In schedule UD, value at sl. No. 3a should be "0" if the asseesse opted for 115BAD taxation
604.	Schedule UD	In Schedule UD, value at sl.no.4 should not be more than sl.no. 3- sl.no.3a
605.	Schedule UD	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3-sl.no.3a-4 in all the rows
606.	Schedule VI A	Value claimed in 80-IA field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-IA at Sl.No.c.
607.	Schedule VI A	Deduction u/s 80-IA claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IA" is not filled!

608.	Schedule VI A	Value claimed in 80-IB field in Schedule VI A cannot be higher than the value in Schedule 80-IB.
609.	Schedule VI A	Deduction under section 80-IB is claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!
610.	Schedule VI A	Value claimed in 80-IC or 80IE field in Schedule VI-A cannot be higher than the value in Schedule 80-IC or 80IE.
611.	Schedule VI A	Deduction under section 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!
612.	Schedule VI A	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
613.	Schedule VI A	In Schedule VIA Sl.No. 1"Total Deduction under Part B (a + b + c)" 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
614.	Schedule VI A	Deduction u/s 80-IAC can be claimed by only LLP.
615.	Schedule VI A	80P can be claimed only by assessee being "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank / Other co-operative Society''
616.	Schedule VI A	Deduction u/s 80GGA will be allowed only to asseesse having no business income
617.	Schedule VI A	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
618.	Schedule VI A	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"
619.	Schedule VI A	Deduction u/s 80JJAA, 80IAB , 80IBA, 80JJA, 80IAC cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
620.	Schedule VI A	Deduction u/s 80GGC will not be allowed for status "Local Authority" and "AJP"
621.	Schedule VI A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together
622.	Schedule VI A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether any unit of assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"
623.	Schedule VI A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether any unit of assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "No"
624.	Verification	"Name" of the asseesse in Part A General should match with the "Name" as per the PAN database.
625.	Verification	If the original return is filed under section 142(1) then tax payer cannot file revised return
626.	Verification	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

627.	Verification	Return u/s 139(1)/139(4)/139(5)/142(1) cannot be filed if assessment u/s 143(3) or 144 is completed
628.	Verification	Once a proceeding is initiated u/s 148, the original return filed u/s 139 cannot be revised
629.	Verification	IFSC under "Bank Details" should match with the RBI database (Primary Bank Account) & IFSC under "Bank Details"

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.	Assessees 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 at least 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
8.	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus, please ensure that the schedules contain the details of the receipts and are not left blank. Further, ensure that all the receipts / income on which credit is claimed as per 26AS are appearing in the return.

2.3 Category D :

Table 4: Category D Rule

Sl.no	Scenarios
1	Assesse liable for Audit u/s 44DA is required to file Form 3CE
2	Assesse having capital gain under slump sale is required to file Form 3CEA
3	Assesse liable for Audit u/s 92E is required to file Form 3CEB
4	Assesse liable to pay AMT u/s 115JC is required to file Form 29C
5	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
6	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)
7	Assessee claiming deduction u/s 10AA is required to file ITR within due date
8	Assesse claiming relief u/s 90 & 91 is required to file form 67
9	Surcharge on AMT can be claimed 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	If net tax liability is as per AMT (i.e., Sl.No.3 = Sl.No.1d), then Form 29C is required to be filed.
12	Assesse having agriculture income disclosed at sl.no.38a to 38e is required to file Form 3AC
13	Schedule DOA, value at sl.no.17 should be equal to "(5+8-3-4-7-16)"
14	Schedule DPM, value at sl.no.20 should be equal to "5 + 8 -4 -7 - 19".
15	Income under section 115BBF can be declared only if return is filed within due date
16	Assessee showed income under section 115BBF without furnishing of Form 3CFA for the AY 2022-23 or Form 3CFA is not filed within the due date
17	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
18	In Schedule VI-A, deduction u/s 80LA or 80LA (1) will be allowed only if Form 10CCF is filed
19	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
20	Form 10DA is required to be filed to claim the deduction u/s 80JJAA for PY 2020-21
21	In Schedule EI at Sl. No. 3a, if amount mentioned for section 10(23FF) is more than zero please ensure to file form 10-II before one month of due date of filling of return
22	In Schedule EI at Sl. No. 3a, if amount mentioned for section 10(4D) is more than zero please ensure to file form 10-IK before one month of due date of filling of return

23	All the effects reported in the audit reports Form 3CD are expected to be routed through Schedule OI and Schedule BP, based on the mappings provided. Mapping related to these rules are provided in Annexure B below

Annexure A - List of codes not eligible for section 44AD

Code	Sub-Sector
9005	General commission Agent
14001	Software development
14002	Other software consultancy
14003	Data processing
14004	Database activities and distribution of electronic content
14005	Other IT enabled services
14006	BPO services
14008	Maintenance and repair of office, accounting, and computing machinery
16001	Legal profession
16002	Accounting, book-keeping, and auditing profession
16003	Tax consultancy
16004	Architectural profession
16005	Engineering and technical consultancy
16007	Fashion designing
16008	Interior decoration
16009	Photography
16013	Business and management consultancy activities
16018	Secretarial activities
16019_1	Medical Profession
16020	Film Artist
18001	General hospitals
18002	Specialty and super specialty hospitals
18003	Nursing homes
18004	Diagnostic centers
18005	Pathological laboratories
18010	Medical clinics
18011	Dental practice
18012	Ayurveda practice
18013	Unani practice
18014	Homeopathy practice
18015	Nurses, physiotherapists, or other para-medical practitioners
18016	Veterinary hospitals and practice
18017	Medical education
18018	Medical research
18019	Practice of other alternative medicine
18020	Other healthcare services

20010	Individual artists excluding authors
20011	Literary activities
20012	Other cultural activities N.E.C.

Annexure B

Following fields of ITR should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CD

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	**Section 28**		
	the items falling within the scope of section 28	Sl. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sl. No. 5(b)	Form 3CD clause 16 (b)
	escalation claims accepted during the previous year	Sl. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sl. No. 5(d)	Form 3CD clause 16 (d)
	Section 36		
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [36(1)(ii)]	Sl. No. 6(c)	Form 3CD clause 20(a)
	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sl. No. 6(d)	Form 3CD clause 21(i)

	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sl. No. 6(k)	Form 3CD clause 20(b) Sum of (1+2+3+4+5) as mentioned below: 1) if Actual date or due date or both are blank or null or 0 then sum received from employees 2) if Actual date is before FY (1st April 2021), then sum received from employees 3) if Actual date & due date are beyond the due date of filing of return then sum received from employees 4) If amount is paid after due date of payment or date of payment is blank/null/invalid then sum received from employees 5) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero'
	Section 37		
	Expenditure of capital nature [37(1)]	Sl. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
	Expenditure of personal nature;[37(1)]	Sl. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"
	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like,	Sl. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure" column "Amount"

published by a political party;[37(2B)]		
Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sl. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
Any other penalty or fine;	Sl. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Sl. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offence or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sl. No. 7(i)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
Section 40		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sl. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sl. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted}* amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sl. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment" and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted}* amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sl. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth tax[40(a)(iia)]	Sl. No. 8A(f)	Form 3CD, clause 21(b)(v)
Amount paid by way of royalty, license fee, service	Sl. No. 8A(g)	Form 3CD, clause 21(b)(vi)

fee etc. as per section 40(a)(iib)		
Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sl. No. 8A(h)	From Form 3CD,"Total of column "Amount Inadmissible" as per Sl. No. 21(c) of form 3CD
Section 40A		
Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, , disallowable under section 40A(3)	Sl. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"
Provision for payment of gratuity[40A(7)]	Sl. No. 9(c)	Form 3CD, clause 21(e)
any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution;[40A(9)]	Sl. No. 9(d)	Form 3CD, clause 21(f)
Section 43B (Allowable)		
Any sum in the nature of tax, duty, cess or fee under any law	Sl. No. 10(a)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 10(b)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Any sum payable to an employee as bonus or commission for services rendered	Sl. No. 10(c)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial	Sl. No. 10(d)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected

	corporation or a State Industrial investment corporation		
	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sl. No. 10(e)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sl. No. 10(f)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sl. No. 10(g)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
Section 43B (Disallowable)			
	Any sum in the nature of tax, duty, cess or fee under any law	Sl. No. 11(a)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sl. No. 11(b)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
	Any sum payable to an employee as bonus or commission for services rendered	Sl. No. 11(c)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sl. No. 11(d)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or	Sl. No. 11(da)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected

	systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing		
	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sl. No. 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sl. No. 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sl. No. 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any amount of profit chargeable to tax under section 41	Sl. No. 14	Form 3CD, Clause 25
	Amount of expenditure disallowed u/s 14A	Sl. No. 16	Form 3CD clause 21(h)
Schedule BP	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sl. No. 19	Form 3CD clause 22
Schedule ESR	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR, Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR, Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iia)"	Col. 2 of schedule ESR,	Clause 19 of form 3CD amount mentioned at Column "Amount debited to

		Section 35(1)(iia)	profit & loss account" in "section 35(1)(iia)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR, Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR, Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR, Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR, Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCC"	Col. 2 of schedule ESR, Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCC"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCD"	Col. 2 of schedule ESR, Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCD"
	Col 3 " Amount of deduction allowable (3)" Section " 35(1)(i)"	Col. 3 of schedule ESR, Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(i)"

	Col 3 of Schedule ESR " Amount of deduction allowable(3)" Section "35(1)(ii)"	Col. 3 of schedule ESR, Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf" in "section 35(1)(ii)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iia)"	Col. 3 of schedule ESR, Section 35(1)(iia)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iia)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iii)"	Col. 3 of schedule ESR, Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iii)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iv)"	Col. 3 of schedule ESR, Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iv)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AA)"	Col. 3 of schedule ESR, Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the

	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AB)"	Col. 3 of schedule ESR, Section 35(2AB)	relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AA)"
			Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AB)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCC"	Col. 3 of schedule ESR, Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCC"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCD"	Col. 3 of schedule ESR, Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCD"