CBDT_e-Filing_ITR 7_Validation Rules_V 1.0

Assistant Director

Central Board of Direct Taxes,
e-Filing Project

ITR 7 – Validation Rules for AY 2022-23

Version 1.0
5th May 2022

Directorate of Income Tax (Systems)
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Contents

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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 7 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.

2.1   Category A:

Table 2: Category A Rules

Sl.no	Scenarios
1	Name entered in the return should match with the name as per the PAN database.
2	In Part A-General, country is selected as India then mobile number should not be less than or more than 10 digits
3	In Part A-General, status is selected as AOP then sub-status should not be selected as other than "Society Registered under Societies Registration Act-1860 or any law corresponding to that Act" or "Any other AOP/BOI" or "Public Charitable Trust"
4	In Part A-General, Date of registration under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be after date of filing of the return.
5	In Part A-General, Date of registration under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation.
6	In Part A-General, date of registration in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should be before the date of filing the return.
7	In Part A-General, 'date of registration or approval' in "Details of registration/provisional registeration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
8	In Schedule Part A General, Section 139(4A) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is other than Section 11.
9	In Schedule Part A General, Section 139(4B) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is neither Section 13A nor 13B.
10	In Schedule Part A General, Section 139(4C) is selected under filing status - "Return furnished under section" and "Section under which the exemption is claimed" is not any one of the Sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C) (iiiab), 10(23C) (iiiac), 10(23C) (iiiad), 10(23C) (iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C) (iv), 10(23C) (v), 10(23C) (vi), 10(23C) (via).
11	In Schedule Part A General, Section 139(4D) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is other than 'Section 10(21) read with section 35(1)'.
12	Assessee is GPU (General public utility) as referred u/s 2(15) and "Percentage of receipt from such activity vis-à-vis total receipts" is not furnished in Schedule Part A General-"Other Details"
13	Assessee is GPU (General public utility) as referred u/s 2(15) and "Amount of annual aggregate receipts from such activities" is not furnished in Schedule Part A General-"Other Details"
14	In Schedule Part A General, details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided under "Other details".
15	In Schedule Part A General, date of change of objectives entered in Sr.no. B iia under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution

16	In Schedule Part A General, date of fresh registration entered in Sr.no. B(iid) under "Other Details" is before the date of change of objects/activities as entered in Sr.no. B(iia) or the date mentioned is after the date of filing the return.
17	If assessee registered u/s 12A/12AA/12AB or approved u/s 10(23C) (iv)/(v)/(vi)/(via) in Part A General 1 , "Any other AOP/BOI" cannot be selected as sub-status.
18	For assessee claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47) Schedule IE1 to be filled mandatorily.
19	For assessee claiming exemption under Section 10(23A) or Section 10(24), Schedule IE2 to be filled mandatorily.
20	For assessee claiming exemption under Section 10(23C) (iiiab) or Section 10(23C) (iiiac), Schedule IE3 to be filled mandatorily.
21	For assessee claiming exemption under Section 10(23C) (iiiad) or Section 10(23C) (iiiae), Schedule IE4 to be filled mandatorily.
22	If assessee is a political party and claiming exemption u/s 13A, sub-status cannot be a public charitable trust.
23	If assessee is an electoral trust and claiming exemption u/s 13B, sub-status cannot be a public charitable trust.
24	Domestic company cannot be a Non-resident
25	Date of audit under "Audit Information "cannot be prior to the 01-04- 2022"
26	Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled.
27	In "Schedule I", Value at SL.no 5 'Balance to be applied ', should be equal to the difference of Sl.no 2-4
28	In "Schedule I", at column 'Balance amount available for application ', value at Column 9 should be equal to the values at fields (5) − (6) − (7) − (8)
29	In "Schedule I", sum of column 6+7+8 should not be greater than column 5
30	In "Schedule I", sum of column 10 and 11 and 12 should not be greater than column 9
31	In "Schedule I", Value at field 13 "Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)" should be equal to the values at fields (7)+(8)+(11)+(12) for FY 2017-18 to FY 2021-22
32	In "Schedule I", at column 'Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) ', value at Column 13 should be equal to the values at fields (7)+(8)+(9) for FY 2015-16
33	In "Schedule I", at column 'Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) ', value at Column 13 should be equal to the values at fields (7)+(8)+(9) for FY 2016-17 if assessee claims exemption u/s 10(23C) (iv)/(v)/(vi)/(via)

34	Value in Schedule I will be allowed to be entered only if Section 11 or 10(23C) (iv)/ 10(23C) (v)/ 10(23C) (vi)/ 10(23C) (via),10(21) is selected under filing status - 'section under which exemption is claimed'
35	Value in Schedule D will be allowed to be entered only if exemption is claimed under Section 11 or 10(23C) (iv)/ 10(23C) (v)/ 10(23C) (vi)/ 10(23C) (via).
36	In "Schedule D", at column 'Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year ', value at Column 6 should be equal to difference of values at fields (4-5)
37	In "Schedule D", at column 'Balance Amount of deemed income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2022-23 onwards', value at Column 7 should be equal to the values at fields (2-4)
38	In "Schedule J", in table 'Details of investment/deposits made under section 11(5) , value at "Total" field for column B(5)"Amount of Investment" should be equal to the sum of the values entered in rows added.
39	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.
40	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.
41	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.
42	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.
43	In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the sum of the values entered in rows added.
44	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.
45	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.
46	In Schedule Part B-TI(part b1), Amount entered in Sr.no 7iiib should match with the amount entered in Part E of Schedule J.
47	Value in Schedule J will be allowed to be entered only if Section 11 or 10(23C) (iv)/ 10(23C) (v)/ 10(23C) (vi)/ 10(23C) (via),10(21) is selected under filing status - 'section under which exemption is claimed'
48	In "Schedule J" A1(6) should be equal to sum of A1(i) [(1+2+4)-3].
49	In "Schedule J" A1(8) should be equal to difference of A1(6-7)
50	In "Schedule J" A2(6) ' Details of loan and borrowings 'should be equal to sum of A2[(1+2-4).
51	In "Schedule J" A2(8) ' Invested in modes other than specified in Sec 11(5) as on 31.03.2022 'should be equal to sum of A2(6-7).

52	In "Part A-BS", value at field 'Total : A 1 f(iii)' should be equal to the sum of values at A 1 f(i+ii)
53	In "Part A-BS", value at field 'Total Fund : A(1) (g)' should be equal to the sum of values at A(1) (a+b+c+d+e+f)
54	In "Part A-BS", value at field 'Total Loan Funds : A2(c)' should be equal to the sum of values at A 2(a+b)
55	In "Part A-BS", value at field 'Sources of Funds : A4 should be equal to the sum of values at A(1g+2c+3)
56	In "Part A-BS" A1(a) of 'Sources of fund' should be equal to A1(6) (i)of 'Schedule J'.
57	In "Part A-BS" A1(b) of 'Sources of fund' should be equal to A1(6) (ii) of 'Schedule J'.
58	In "Part A-BS" A1(e) of 'Sources of fund' should be equal to Sl.no 7 of 'Schedule D'.
59	In "Part A-BS" B1c of 'Application of funds' should be equal to difference of B(1a-1b)
60	In "Part A-BS" Sl.no 2 of 'Application of funds' should be equal to sum of {B2(a)+B2(b)+B2(c).
61	In "Part A-BS" B2(a) of 'Application of funds' should be equal to B(5) (i) of' schedule J'.
62	In "Part A-BS" B2(b) of 'Application of funds' should be equal to B(5) (ii) of schedule J.
63	In "Part A-BS" B2(c) of 'Application of funds' should be equal to SL.no B(5) (vii)-B(5) (i)-B(5) (ii) of 'schedule J'.
64	In "Part A-BS" B4(a) (iiiD) of 'Application of funds' should be equal to sum of B4(a) (iiiA + iiiB + iiiC) .
65	In "Part A-BS" B4(a) (v) of 'Application of funds' should be equal to sum of B4(a) (i +ii + iiiD + iv).
66	In "Part A-BS" B4(c) of 'Application of funds' should be equal to sum of 4(av+b).
67	In "Part A-BS" B4(d) (iC) of 'Application of funds' should be equal to sum of B4(d) (iA + iB) .
68	In "Part A-BS" B4(d) (iii) of 'Application of funds' should be equal to sum of B4(d) (iC + ii).
69	In "Part A-BS" B4(e) of 'Application of funds' should be equal to difference of B (4c – 4diii).

70	In "Part A-BS" B5 of 'Application of funds' should be equal to sum of B(1+2+3+4e).
71	In "Part A-BS" B5 of 'Application of funds' should be equal to A4 'Sources of Funds'
72	In Schedule LA, date of furnishing the audit report and date of audit report in Sr.no. 3a and Sr.no. 3g respectively should not be before the end of the previous year
73	In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule LA is not filled
74	Schedule LA to be filled only by Political party claiming exemption u/s 13A
75	If Assessee is liable for audit and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
76	In Schedule LA Sl. No. 7a 'Total voluntary contributions received by the party during the F.Y. (b+d)' should be equal to sum of Sl. No. 7b+7d
77	In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled
78	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B
79	In Schedule ET, the date of audit in Sr.no. 4b should not be prior to 01-04-2022 /present date
80	In Schedule Part A General, Filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC
81	In schedule ET, Total mentioned in Sr.no. 6iii should match with the sum of Sr.no. 6i+6ii.
82	In Schedule ET, the Total mentioned in Sr.no. 6vi should match with the sum of Sr.no. 6iv+6v.
83	In Schedule ET, the Total mentioned in Sr.no. 6viii should match with the difference of Sr.no. 6iii - 6vi.
84	In Schedule Part B-TI(part b2), Value in Sr.no.6 - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to Sr.no. 6vii of Schedule ET.
85	In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(iia to iid)
86	In "Schedule VC", value at field 'Voluntary contribution domestic: A(iii)' should be equal to the sum of values at Ai + Aiie.
87	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.

88	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.
89	In "Schedule VC", value at field "Di" - "Aggregate of such anonymous donations received" should not be more than value at field "C" -"Total Contributions".
90	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the sum of values at Di - Dii.
91	In Schedule IE1, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.
92	In Schedule IE2, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.
93	In schedule IE 3, value at Sr.no.3- "Total receipts including any voluntary contributions" should not be less than amount of "total voluntary contributions" in Sr.no. C of Schedule VC.
94	In Schedule IE4, value at Sr.no.3- "Gross annual Receipts" should not be less than the amount of "total voluntary contributions" mentioned in Sr.no. C of Schedule VC.
95	Anonymous donation u/s 115BBC should be filled by persons claiming exemption u/s 11 or 10(23C) (iv) or 10(23C) (v) or 10(23C) (vi) or 10(23C) (via) or 10(23C) (iiiad) or 10(23C) (iiiae)
96	In Part A-General, Section 11 or 10(23C) (iv) or 10(23C) (v) or 10(23C) (vi) or 10(23C) (via) is selected at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI (part b1)should be equal to Aiie + Bii - Diii of Schedule VC
97	In "Schedule VC", value at field A(i) of 'Domestic Contribution' should be equal to the sum of (Aia +Aib).
98	In "Schedule VC", value at field B(i)of 'Foreign contribution' should be equal to the sum of (Bia + Bib) .
99	In "Schedule AI", value at field "Total (9a+9b+9c+9d)" of point '9' should be equal to the sum of values at (9a+9b+9c+9d)
100	In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9)
101	Exemption u/s 11(1A) is allowed to the extent of net consideration entered in Schedule AI
102	In "Schedule ER", value at field "Total (14a + 14b + 14c + 14d)" of point '14 Other Expenses' should be equal to the sum of values at (14a + 14b + 14c + 14d)
103	In "Schedule ER", value at field "Total (sum of A1 to A14)" of point 15 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14)
104	In "Schedule ER", value at field "Total (B1 to B9)" of point B10 should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9)
105	In "Schedule ER", value at field "Disallowable expenditure (C1+C2+C3+C4+C5+C6+C7) " of point C should be equal to the sum of values of (C1+C2+C3+C4+C5+C6+C7)

106	In "Schedule ER", value at field "Total Revenue expenditure incurred during the year (A15+B10)" of point D should be equal to the sum of values of (A15+B10)
107	In "Schedule ER", value at field "Total Amount applied during the previous year – Revenue Account [A15 + B10 - E2 - E3 - E4 - E5-E6-E7]" of point F should be equal to the sum of values of [A15 + B10 - E2 - E3 - E4 - E5-E6-E7]
108	In "Schedule ER", value at field "Total" of point 14e Other Expenses' should be equal to the sum of values at (A14a + A14b +A14c + A14d))
109	In "Schedule ER", value at field "Total (sum of A1 to A14)" of point 15 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A14)
110	In "Schedule ER", value at field "Total amount to be allowed as application" of point I should be equal to the sum of values of (I=F-G+H)
111	In "Schedule EC", value at "Total expenses" field at point 4 should be equal to the sum of the values entered in number of rows added.
112	In "Schedule EC", value at field "Total capital expenses (1+2+3+4)" of point 5 should be equal to the sum of values of (1+2+3+4)
113	In "Schedule EC", value at field "Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5-A6-A7]" of point B should be equal to the sum of values of [5 – A2 - A3 - A4 - A5-A6-A7]
114	In "Schedule EC", value at field "Total amount to be allowed as application " of Sl.no of E should be equal to the sum of values of SL.no B-C+D
115	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)
116	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C) (iiiab) or Section 10(23C) (iiiac)
117	In Schedule Part A General, Section 10(23C) (iiiab) or Section 10(23C) (iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Education' in Schedule IE3/IE4.
118	In Schedule Part A General, Section 10(23C) (iiiac) or Section 10(23C) (iiiae) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Medical' in Schedule IE3/IE4.
119	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C) (iiiad) or Section 10(23C) (iiiae)
120	In "Schedule HP", 1(d) "total" should be equal to 1b + 1c
121	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)
122	In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value.
123	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)

124	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)
125	In "Schedule HP" , value at field 4 "Income under the head "Income from house property" (1j + 2j + 3)" should be equal to the sum of (1j + 2j +…….+ 3)
126	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee will not be allowed to claim municipal tax
127	In Schedule HP, Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null
128	In Schedule HP, Sl.no 3 Pass through income should match with the amount of HP income mentioned in Schedule PTI
129	First three alphabets should be as per list TAN codes on field TAN in Schedule HP/TDS/TCS
130	In Schedule CG, Sl. No. A1c -"Balance (aiii – biv)" should be equal to difference of A1(aiii – biv)
131	In "Schedule CG", Sl. No. A2(c) of STCG Balance should be equal to (2aiii-b)
132	Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
133	Value at field "B13" in "Schedule CG"should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .
134	Value at field "C " in "Schedule CG" should be equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.
135	In Schedule CG, expenses u/s 48 (sr no A1b(iv) should not be claimed, if Full Value of Consideration (sr no A1aiii) is not offered to tax
136	In Schedule CG, expenses u/s 48 (sr no A3b(iv) should not be claimed, if Full Value of Consideration (sr no A3a) is not offered to tax
137	In Schedule CG, expenses u/s 48 (sr no A5b(iv) should not be claimed, if Full Value of Consideration (sr no A5aiii) is not offered to tax
138	In Schedule CG, expenses u/s 48 (sr no A6b(iv) should not be claimed, if Full Value of Consideration (sr no A6aiii) is not offered to tax
139	In Schedule CG, expenses u/s 48 (sr no B1b(iv) should not be claimed, if Full Value of Consideration (sr no B1aiii) is not offered to tax
140	In Schedule CG, expenses u/s 48 (sr no B3b(iv) should not be claimed, if Full Value of Consideration (sr no B3a) is not offered to tax
141	In Schedule CG, expenses u/s 48 (sr no B4b(iv) should not be claimed, if Full Value of Consideration (sr no B4a) is not offered to tax

142	In Schedule CG, expenses u/s 48 (sr no B7b(iv) should not be claimed, if Full Value of Consideration (sr no B7aiii) is not offered to tax
143	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
144	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
145	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
146	In Schedule CG Sl.no. A5(a) (ic) should be higher of A5(a) (ia) or A5(a) (ib)
147	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a) (ic)+(aii)]
148	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)
149	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
150	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
151	In Schedule CG Sl.no. A6(a) (ic) should be higher of A6(a) (ia) or A6(a) (ib)
152	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a) (ic)+(aii)]
153	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)
154	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
155	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
156	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of A(aXi+b)
157	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
158	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(biia+biib+biii)
159	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)

160	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d),only if 1c is greater than 1d If B (1c-1d) is negative then B1e should be equal to 0
161	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
162	In Schedule CG Sl.no. B2c of LTCG should be the difference of B(2aiii-2b)
163	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)
164	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
165	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)
166	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
167	In Schedule CG Sl.no. B7(a) (ic) should be higher of B7(a) (ia) or B7(a) (ib)
168	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a) (ic+ii)
169	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)
170	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
171	Schedule CG sl no Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
172	Schedule CG sl no Ex should be equal to difference of i-ix, only if (i) is greater than (x). This rule will be implemented for all columns
173	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
174	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
175	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
176	In Schedule CG, sl no Ei5 is not equal to sl no A9b.

177	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
178	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
179	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
180	In Schedule CG, sl no Ev should be equal to sl no A9b.
181	Deductions claimed under respective section in STCG and LTCG should match with Table D.
182	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)
183	In Schedule CG, Sl. No. B12 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
184	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
185	In Schedule CG, expenses u/s 48(sr no B9b(iv) cannot be claimed, if Full Value of Consideration (sr no B9aiii) is not offered to tax
186	In Schedule CG Sl.no. B9(a) (ic) should be higher of B9(a) (ia) or B9(a) (ib)
187	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a) (ic+ii)
188	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)
189	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)
190	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d
191	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)
192	In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b
193	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d)
194	In Schedule CG sl no Ei6 should be equal to sl no (B4c+B5+B7c+B8+ 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

195	Schedule CG sl no Ei7 should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B1+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
196	In Schedule CG, sl no Ei8 should be equal sl no B12b.
197	Schedule CG sl no Evi should be equal to sl no (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein
198	Schedule CG sl no Evii should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10+ 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
199	In Schedule CG, sl no Eviii should be equal sl no B12b.
200	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
201	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
202	In schedule CG, for STCG 2aiii should be equal to higher of 2ai and 2aii
203	In schedule CG, for LTCG 2aiii should be equal to higher of 2ai and 2aii
204	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)
205	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others)
206	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
207	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered
208	In Schedule OS, Sr.no. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)
209	In "Schedule OS", Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D)
210	In "Schedule OS", amount of "Any other income chargeable at special rate" in Sr.no. 2c should be equal to the sum of individual values entered in amount col.
211	In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sr.no. 2d should be equal to the sum of individual values entered in amount col.

212	In "Schedule OS", Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"
213	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"
214	In "Schedule OS" 3d should be equal to 3a+3b+3ci
215	In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) -3+4+ 5)
216	In "Schedule OS", Sr.no. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)
217	In "Schedule OS", Sr.no. 8(e) Balance should be equal to the sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)
218	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)
219	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.
220	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2a - 2b - 3a - 3b - 3c - 4 - 5d)
221	In "Schedule BP", in A8 "Total (7a+7b+7c) " should be equal to the sum of (7a+7b+7c)
222	In "Schedule BP", in A9 "Adjusted profit or loss (6+8)" should be equal to sum of (6+8)
223	In "Schedule BP" in A11(iii) "Total" " should be equal to the sum of 11i+11ii
224	In "Schedule BP" in A12 "Profit or loss after adjustment for depreciation" should be equal to sum of (9+10-11iii)
225	In "Schedule BP", in A24 "Total" should be equal to sum of Sl. no. 13 to Sl. no. 23
226	In "Schedule BP", in A33 "Total" should be equal to the sum of Sl. No. 25 to Sl. No. 32
227	In "Schedule BP" in A34 A19(iv) "Income (12+24-33)" should be equal to the sum of (12+24-33)
228	In "Schedule BP" in A36 A20 "Net profit or loss from business or profession other than speculative and specified business (34+35)" should be equal to sum of (34+35)
229	In "Schedule BP" in B41 "Income from speculative business (38+39-40)" should be equal to sum of (38+39-40)

230	In "Schedule BP" in C45 "Profit or loss from specified business (42+43-44) " should be equal to sum of (42+43-44)
231	In "Schedule BP" in C47 "Income from Specified Business (45-46)" should be equal to sum of (45-46)
232	In "Schedule BP" in D "Income chargeable under the head 'Profits and gains from business or profession' (A37+B41+C47)" should be equal to sum of (A37+B41+C47)
233	In Schedule BP, Income reduced from Row no A3b to be offered under schedule CG - receipts shown in schedule CG should not be less than amount reduced from schedule BP A3b.
234	In Schedule BP, Income reduced from Row no A3c to be offered under schedule OS- receipts shown in schedule OS should not be less than amount reduced from schedule BP A3c
235	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))
236	In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank
237	In "Schedule BP", value at field Eiv should be equal to sum of Sl No Eii+ Eiii
238	In Schedule BP Sl no Ev should be equal to sl no Ei-Eiv
239	In schedule BP , Sl. No. A3c should be equal to Sl. No. A3(c) (i) + sl. No. A3(c) (ii)
240	In schedule BP "Sl. No. 26 Deduction allowable under section 32AD" is more than "0"
241	In Schedule Part B-TI Part B2, Sr.no. 8ii - "Profits and gains of business or profession" is not consistent with Sr. No. D of Schedule BP.
242	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 2 should be equal to (i+ v + vi + vii + viii+ ix + x + xi + xii + xiii) of column 2 to the maximum of Rs.200000.
243	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii+ ix + x + xi + xii + xiii) of column 3.
244	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + vii+ viii+ ix + x + xi + xiii) of column 4.
245	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(xiv)
246	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(xiv) .
247	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(xiv) .

248	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " Sl.no.4 of Schedule HP" if there is loss under head House Property.
249	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "Sl.no. 2v of item E of Schedule BP" if there is loss under head PGBP.
250	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " Sl.no.6 of Schedule OS" if it is loss.
251	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
252	In Schedule CYLA Sl. No 1iii, Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP
253	In Schedule CYLA, Sl. No 1iv "Specified business Income" should be equal to SL.no. 3iii of Table E of Schedule BP
254	In Schedule CYLA, Sl. No 1v " Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG
255	In Schedule CYLA, ,Sl. No 1vi " Short term capital gain @30%" should be equal to SL.no. 9iii of item E of Schedule CG
256	In Schedule CYLA,,Sl. No 1vii " Short term capital gain taxable at applicable rates" should be equal to SL.no. 9iv of item E of Schedule CG
257	In Schedule CYLA ,Sl. No 1viii "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
258	In Schedule CYLA Sl. No 1ix " Long term capital gain taxable @10%" should be equal to SL.no. 9vi of item E of Schedule CG
259	In Schedule CYLA, Sl. No 1x " Long term capital gain taxable @20%" should be equal to SL.no. 9vii of item E of Schedule CG
260	In Schedule CYLA, Sl. No 1xi " 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
261	In Schedule CYLA, Sl. No 1xii " Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax)" should be equal to SL.no. 6 of Schedule OS
262	In Schedule CYLA, Sl. No 1xiii " Profit from owning and maintaining race horses" should be equal to SL.no. 8e of Schedule OS
263	In schedule CYLA, Value in 1ii should be equal to A37 of Schedule BP, only if A 37 is positive Note : only if A37 is +ve.
264	In "Schedule CYLA", Income From House property should be equal to Sl.no.3 of Schedule HP" if there is profit under head House Property.
265	In Schedule PTI, Col. 9 should be equal to Col. 7-8

266	In Schedule PTI, Sl. No. iia - "Short Term" should be equal to sum of ai+aii
267	In Schedule PTI, Sl. No. iib - "Long Term" should be equal to sum of bi+bii
268	In Schedule PTI, Sl. No. iii - "Other Sources" should be equal to sum of a+b
269	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in sl. No 2a schedule OS, after reducing applicable DTAA income , if any .
270	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
271	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
272	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, STCG -DTAA, LTCG- DTAA fields
273	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero
274	Sum of income u/s 111A (STCG on shares where STT paid) & 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 5v of schedule CYLA
275	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 5vi of schedule CYLA
276	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 5x of schedule CYLA
277	Sum of income u/s (i)112 proviso (LTCG on listed securities/ units without indexation), (ii)112A (LTCG on sale of shares on which STT is paid), (iii)115AC(1) (c) (LTCG for non-resident on bonds/GDR), (iv)115AD (LTCG for FII on securities), (v)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, (vi)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. 5ix schedule CYLA
278	Total of Income (i) of schedule SI should match with sum of individual line items
279	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI
280	Special income offered u/s 115A(1) (a) (i) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI

281	Special income offered u/s 115A(1) (a) (ii) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
282	Special income offered u/s 115A(1) (a) (iia) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
283	Special income offered u/s 115A(1) (a) (iiaa) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
284	Special income offered u/s 115A(1) (a) (iiab) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
285	Special income offered u/s 115A(1) (a) (iiac) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
286	Special income offered u/s 115A(1) (a) (iii) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
287	Special income offered u/s 115A(1) (b) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
288	Special income offered u/s 115AC(1) (a) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
289	Special income offered u/s 115AD(1) (i) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
290	Special income offered u/s 115AD(1) (i) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
291	Special income offered u/s 115BBA in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
292	Special income offered u/s 115BBC in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
293	Special income offered u/s.115A(1) (a) (i) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
294	Special income offered u/s.115A(1) (a) (ii) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
295	Special income offered u/s.115A(1) (a) (iia) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
296	Special income offered u/s.115A(1) (a) (iiaa) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
297	Special income offered u/s.115A(1) (a) (iiab) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
298	Special income offered u/s.115A(1) (a) (iiac) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI

299	Special income offered u/s.115A(1) (a) (iii) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
300	Special income offered u/s.115A(1) (b) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
301	Special income offered u/s.115AC(1) (a) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
302	Special income offered u/s.115AD(1) (i) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
303	Special income offered u/s.115AD(1) (i) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
304	Special income offered u/s.115BBA in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
305	Special income offered u/s.115BBC in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
306	Special income offered u/s 115A(1) (a) (iiac) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
307	Special income offered u/s 115A(1) (a) (iiaa) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
308	Special income offered u/s.115A(1) (a) (iiaa) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
309	Special income offered u/s 115A(1) (a) (iiac) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
310	Special income offered u/s 115AD(1) (i) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
311	Special income offered u/s.115AD(1) (i) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
312	Special 115AC(1) (b)- Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
313	Special PTI-115AC(1) (b)PTI-Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2d of schedule OS should be equal to corresponding income in schedule SI
314	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
315	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
316	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]

317	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
318	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sr.no. 9 "Specified date u/s 115TD" is blank
319	In Schedule Part B-TTI, Sr.no. 12 - "Net tax payable on 115TD income including interest u/s 115TE " should match with Sr. No. 12 of Schedule 115TD.
320	Income entered in return and tax is not computed on the same.
321	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)'
322	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)'
323	In "Schedule Part B – TTI", value in field '5a', Section 90/90A' should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.
324	In "Schedule Part B – TTI", value in field '5b' , 'Section 91' should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR.
325	For the trust/institution registered u/s 12A/12AA, value at Sl.No.6(v) should not be more than 15% of Sr.no. 1+ Sl.No. 5 in Part B-TI.
326	For trust/institution is approved u/s 10(23C) (iv) or 10(23C) (v) or 10(23C) (vi) or 10(23C) (via), Value at Sl.No. 6(v) should not be more than 15% of Sr.no. 1+ Sl.No.5 in Part B1 of Part-BTI.
327	In Schedule Part B – TI, value at field 8 "Income chargeable u/s 11(4)" should not be more than Zero. This field is to be filled by Assessing Officer.
328	In schedule "Part-BTI (PartB1) Sr. No.2 -"Voluntary contribution forming part of corpus" should be equal to sum of (2A+2B) .
329	In schedule "Part-BTI (PartB1)" 2A of Sr no.2-"Voluntary contribution forming part of corpus" should be equal to sum of (Aia +Bia) of "Schedule VC"
330	In schedule "Part-BTI(PartB1)"2B of Sr no.2-"Voluntary contribution forming part of corpus" should be equal to sum of (Aib +Bib) of "Schedule VC"
331	In schedule "Part-BTI(PartB1)" Sr no.3-"Amount of corpus donation not eligible for exemption" should be equal to Amount Reflected A1(8) of "Schedule J".
332	In schedule "Part-BTI(PartB1)" Sr no.4-"Amount of corpus donation invested in 11(5) modes and eligible for exemption" should be equal to difference ofsr. No/ (2-3).
333	In schedule "Part-BTI(PartB1)" Sr no.5 should be equal to Sum of 10 of "Schedule AI".
334	In schedule "Part-BTI(PartB1)" Sr no.6(i) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to Sr. no I of "schedule ER" .

335	In schedule "Part-BTI(PartB1)" Sr no.6(ii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to E of "schedule EC" .
336	In schedule "Part-BTI(PartB1)" Sr no.6(iii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A2(4) of "schedule J".
337	In schedule "Part-BTI(PartB1)" Sr no.6(iiia) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A1(4) of "schedule J".
338	In schedule "Part-BTI(PartB1)" Sr no.6(iv) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to Column 2 of "schedule D" for FY 2021-22.
339	In schedule "Part-BTI(PartB1)" Sr no.6(v) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be less then or equal to 15% of (1+5).
340	In schedule "Part-BTI(PartB1)" Sr no.6(vi) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to Column 2 of "schedule I" FY 2021-22.
341	In schedule "Part-BTI(PartB1)" Sr no.6(viii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to [6i +6ii+6iii+6iiia+6iv+6v+6vi +6vii]
342	In schedule "Part-BTI(PartB1)" Sr no.7(i) of -"Additions" should be equal to column 6 of "Schedule D".
343	In schedule "Part-BTI(PartB1)" Sr no.7(ii) of -"Additions" should be equal to column 13 of "Schedule I".
344	In schedule "Part-BTI(PartB1)" Sr no.7(iiiA) of -"Additions" should be equal to (Diii) of schedule VC".
345	In schedule "Part-BTI(PartB1)" Sr.no. 7(viii) of -"Additions" should be equal to sum of [7i + 7ii+7iiia+7iiib+7iv+7v + 7vi+7viia+7viib].
346	In schedule "Part-BTI(PartB1)" Sr.no. 9 of -"Gross income after Exemption u/s 11/10(23C) (iv)/10(23C) (v)/ 10(23C) (vi)/10(23C) (via) " should be equal to sum of [(1+5-6viii)+3+7viii+8] .
347	In schedule "Part-BTI(PartB1)" Sr.no. 10(i) of -"Income not forming part of item No. 9 above" should be equal to Sr. no. 4 of "Schedule HP".
348	In schedule "Part-BTI(PartB1)" Sr.no. 10(ii) of -"Income not forming part of item No. 9 above" should be equal to D(49) of "Schedule BP".
349	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Ai)of -"Income under the head Capital Gains" should be equal to E(9ii) of "Schedule CG".
350	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Aii)of -"Income under the head Capital Gains" should be equal to E(9iii) of "Schedule CG".
351	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Aiii)of -"Income under the head Capital Gains" should be equal to E(9iv) of "Schedule CG".

352	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Aiv)of -"Income under the head Capital Gains" should be equal to E(9v) of "Schedule CG".
353	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Av)of -"Income under the head Capital Gains" should be equal to sum of [10(ai) + 10(aii) +10(aiii) +10 (aiv)].
354	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Bi)of -"Income under the head Capital Gains" should be equal to E(9vi) of "Schedule CG".
355	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Bii)of -"Income under the head Capital Gains" should be equal to E(9vii) of "Schedule CG".
356	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Biii)of -"Income under the head Capital Gains" should be equal to E(9viii) of "Schedule CG".
357	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (Biv)of -"Income under the head Capital Gains" should be equal to (10bi +10 bii +10 biii).
358	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii) (C) of -"Income under the head Capital Gains" should be equal to 10(iii) (Av+Biv) .
359	In schedule "Part-BTI(PartB1)" Sr.no. 8ivof -"Income under the head Capital Gains" should be equal to Sr. no. 9 of Schedule OS.
360	In schedule "Part-BTI(PartB1)" Sr.no. 10v of -"Total" should be equal to (10i + 10ii + 10iiic + 10iv).
361	In schedule "Part-BTI(PartB1)" Sr.no.11 should be equal to sum of (9+10) .
362	In schedule "Part-BTI(PartB1)" Sr.no. 12 should be equal to sum of (2xiv+ 3xiv + 4xiv)of Schedule CYLA .
363	In schedule "Part-BTI(PartB1)" Sr.no.13 should be equal to difference of(11-12) .
364	In schedule "Part-BTI(PartB1)" Sr no.14 should be equal to col. (i) of "Schedule SI".
365	In schedule "Part-BTI(PartB1)" Sr no.15 should be equal to difference of (13-14).
366	In schedule "Part-BTI(PartB1)" Sr no.16 should be equal to Sum of Diii of "Schedule VC".
367	Value in Sr. No. 1 to 17 in Part BTI (Part B1) to be allowed to be entered only if Section 11 or 10(23C) (iv)/ 10(23C) (v)/ 10(23C) (vi)/ 10(23C) (via) is selected under filing status - 'section under which exemption is claimed'
368	In schedule Part B-TI, Part B1, Sl. No. 10ai "Income claimed in Short term chargeable @15%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG
369	In schedule Part B-TI, Part B1, Sl. No. 10aii Income claimed in Short term chargeable @30% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iii of item E of schedule CG

370	In schedule Part B-TI, Part B1, Sl. No. 10aiii , Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iv of item E of schedule CG
371	In schedule Part B-TI, Part B1, Sl. No. 10aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9v of item E of schedule CG
372	In schedule Part B-TI, Part B1, Sl. No. 10bi-Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vi of item E of schedule CG
373	In schedule Part B-TI, Part B1,Sl. No. 10bii- Income claimed in Long term chargeable @20%>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG
374	In schedule Part B-TI, Part B1, Sl. No. 10biii- Income claimed in LTCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9viii of item E of schedule CG
375	In Part B-TI, Part B1, Sl. No. 12 Losses of current year set off against 10v should be equal to total of "2xiv" , "3xiv " and "4xiv" of Schedule CYLA
376	In Part B-TI, Part B1, Sl. No. 6iv - Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1) should be equal to the Col 2 of Schedule D if financial year is selected as 2021-22.
377	In Part B-TI, Part B1, Income chargeable under section 11(1B) should be equal to the total of Col 6 of Schedule D.
378	In Part B-TI, Part B1, Sl. No. 14 Income which is included in 13 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
379	In Part B-TI, Part B2, Sl. No. 12 Income which is included in 11 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
380	Value in Sr. No. 4in Part B2 of Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected
381	In schedule "Part-B TI (Part B2)" Value Sr.no. 6 should be equal to Sr. no. 6vii of Schedule ET.
382	In schedule "Part-BTI (PartB2)" Value at Sr.no. 8(i) of -Heads of Income should be equal to Sr. no.4 of Schedule HP.
383	In schedule "Part-BTI (PartB2)" Sr.no. 8(ii) of -Heads of Income" should be equal to Sr. no. D49 of schedule BP .
384	In schedule "Part-BTI (PartB2)" Sr.no. 8iii(Ai) of -''Income under the head Capital Gain" should be equal to Sr. no.E(9ii)of schedule CG.
385	In schedule "Part-BTI (PartB2)" Sr.no. 8iii(Aii) of -''Income under the head Capital Gain" should be equal to Sr. no.E(9iii)of schedule CG.
386	In schedule "Part-BTI (PartB2)" Sr.no. 8iii(Aiii) of -''Income under the head Capital Gain" should be equal to Sr. no.E (9iv) of schedule CG.

387	In schedule "Part-BT I(PartB2)" Sr.no. 8iii(Aiv)of -"Income under the head Capital Gain" should be equal to Sr. no.E(9v)of schedule CG.
388	In schedule "Part-BTI(PartB2)" Sr.no. 8iii(Av) of -"Income under the head Capital Gain" should be equal to 8iii(ai + aii + aiii + aiv).
389	In schedule "Part-BTI (PartB2)"Sr.no. 8iii (Bi) "Income under the head Capital Gain" should be equal to E(9vi) schedule CG.
390	In schedule "Part-BTI(PartB2)" Sr.no. 8iii (Bii) -"Income under the head Capital Gain" should be equal to E(9vii) schedule CG.
391	In schedule "Part-BTI(PartB2)" Sr.no. 8iii (Biii) -"Income under the head Capital Gain" should be equal to E(9viii) schedule CG.
392	In schedule "Part-BTI (PartB2)" Sr.no. 8iii (Biv) -"Income under the head Capital Gain" should be equal to sum 8iii(bi + bii + biii)
393	In schedule "Part-BTI(PartB2)" Sr.no. 8iii(C) -"Income under the head Capital Gain" should be equal to sum (Av+Biv)
394	In schedule "Part-BTI (PartB2)" Sr.no. 8iv should be equal to Sr. no. 9 Schedule OS.
395	In schedule "Part-BTI(PartB2)" Sr.no. 8v should be equal to (8i + 8ii + 8iiic + 8iv) .
396	In schedule "Part-BTI(PartB2)" Sr.no. 9 of should be equal to sum of [(7+8v-5-6) +4] .
397	In schedule "Part-BTI(PartB2)" Sr.no. 10 of should be equal to sum of (2xiv+ 3xiv + 4xiv)of Schedule CYLA .
398	In schedule "Part-BTI(PartB2)" Sr.no. 11 should be equal to difference of (9-10).
399	In schedule "Part-BTI(PartB2)" Sr no.12 of should be equal to Sum of column of Sl.no (i) "Schedule SI".
400	In schedule "Part-BTI(PartB2)" Sr no.15 of should be equal to Diii of "schedule VC".
401	if in Part A -General section under which exemption is claimed selected is other than 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C) (iiiab), 10(23C) (iiiac), 10(23C) (iiiad), 10(23C) (iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47) then Part B2 of Part B TI should not be filled
402	if in Part A -General section under which exemption is claimed other than 13A then SL.no 5 of Part B2 of Part B TI should not be allowed to be filled
403	if in Part A -General section under which exemption is claimed other than 13B then SL.no 6 of Part B2 of Part B TI should not be filled

404	if in Part A -General section under which exemption is claimed selected as 10(23) (iiiad) or 10(23iiiae) then amount of exemption cannot be more than 5 crores in SL.no 2c or 2d
405	In schedule Part B-TI, Part B2, Sl. No. 8ai "Income claimed in Short term chargeable @15%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG
406	In schedule Part B-TI, Part B2, Sl. No. 8aii Income claimed in Short term chargeable @30% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iii of item E of schedule CG
407	In schedule Part B-TI, Part B2, Sl. No. 8aiii , Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iv of item E of schedule CG
408	In schedule Part B-TI, Part B2, Sl. No. 8aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9v of item E of schedule CG
409	In schedule Part B-TI, Part B2, Sl. No. 8bi-Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vi of item E of schedule CG
410	In schedule Part B-TI, Part B2, Sl. No. 8bii- Income claimed in Long term chargeable @20%>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG
411	In schedule Part B-TI, Part B2, Sl. No. 8biii- Income claimed in LTCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9viii of item E of schedule CG
412	In Part B-TI, Part B2, Sl. No. 10 Losses of current year set off against 8 should be equal to total of "2xiv" , "3xiv " and "4xiv" of Schedule CYLA
413	In "Schedule Part B – TTI", value in field '1f'- "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d- 1e).
414	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"
415	In "Schedule Part B – TTI", value in field '2(iii)' , "Total" should be equal to the sum of 2(i) +2(ii).
416	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3"
417	In "Schedule Part B – TTI" value in field '5c' ,"Total" should be equal to the sum of "5a+5b"
418	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c
419	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d
420	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e

421	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"
422	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.
423	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e- Sl.no.8.
424	In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2021 and 31/03/2022
425	In "Schedule Part B TTI", point 9d "Self-Assessment Tax" should be 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.
426	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS
427	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7 of 15C)" should be equal to the value at Total of column 7 of Schedule TCS
428	In Part A-General, Section 11 or 10(23C) (iv) or 10(23C) (v) or 10(23C) (vi) or 10(23C) (via) is selected at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI (part b1)should be equal to Aiie + Bii - Diii of Schedule VC
429	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
430	In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
431	In Schedule TDS2, "The Amount of TDS claimed this year" should not be more than "Tax deducted".
432	In Schedule TDS1, "Amount of TDS claimed this year" should not be more than "Tax deducted".
433	In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and the PAN of other person is not provided
434	In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and TAN of the Deductor/ PAN of Tenant/ Buyer is not provided
435	In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null ' if there is a claim of brought forward TDS
436	In Schedule TDS1 & TDS2, TDS credit claimed this year in col. no. 9 should not be more than Gross amount disclosed in col.no.11
437	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
438	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.

439	In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled.
440	In Schedule TCS, "Amount of TCS claimed this year" is more than "Tax collected".
441	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5

2.2   Category B:

Table 3: Category B Rules

Sl.no	Scenarios
1	In Schedule Part A General - Section 12A/12AA/12AB is selected under "Details of registration/provisional registration or approval under Income Tax Act", but "section under which the exemption is claimed" is selected other than Section 11 or Section 10(23C) (iiiab) or Section 10(23C) (iiiac) or Section 10(23C) (iiiad) or Section 10(23C) (iiiae)
2	In Schedule Part A General, Section 11 is selected under filing status - "section under which the exemption is claimed" and 12A/12AA/12AB registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
3	In Schedule Part A General -Section 10(23C) (iv) is selected in "Details of registration/provisionally registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C) (iv)' is not selected under "section under which the exemption is claimed "
4	In Schedule Part A General, Section 10(23C) (iv) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C) (iv) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
5	In Schedule Part A General, Section 10(23C) (v) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisional registered or approved", but in filing status 'Section 10(23C) (v)' is not selected under "section under which the exemption is claimed "
6	In Schedule Part A General, Section 10(23C) (v) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C) (v) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"

7	In Schedule Part A General, Section 10(23C) (vi) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C) (vi)' is not selected under "section under which the exemption is claimed "
8	In Schedule Part A General, Section 10(23C) (vi) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C) (vi) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
9	In Schedule Part A General, Section 10(23C) (via) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C) (via)' is not selected under "section under which the exemption is claimed "
10	In Schedule Part A General, Section 10(23C) (via) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C) (via) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
11	In Schedule Part A General, Section 10(23AAA) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23AAA)' is not selected under "section under which the exemption is claimed "
12	In Schedule Part A General, Section 10(23AAA) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23AAA) is not furnished under "Details of registration /provisional registration or approval under the Income-tax Act"
13	In Schedule Part A General, Section 13B is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 13B' is not selected under "section under which the exemption is claimed "
14	In Schedule Part A General, Section 13B is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 13B is not furnished under "Details of registration /provisional registrationor approval under the Income-tax Act"
15	In Schedule Part A General, 'Section 10(21)' or 'Section 10(21) read with section 35(1)' is selected under filing status - "section under which the exemption is claimed " and approval details u/s 35 is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
16	In Schedule Part A General, Section 35 is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered /provisonally registered or approved/notified" and in filing status 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under "section under which the exemption is claimed "

17	Assessee is registered u/s 12A/12AA /12ABor approved u/s 10(23C) (iv) or 10(23C) (v) having Activity run for general public utility (GPU) as referred u/s 2(15) AND the summation of percentage of receipt from such activity exceeds 20%.
18	Assessee is claiming exemption u/s 11 eventhough there is a change in the objects/activities during the Year and trust/institution has not applied for fresh registration and/or the fresh registration applied is not granted.
19	In Schedule Part B-TI(part b1), exemption u/s 11 is claimed in Sr.no. 6viii and Audit Report in Form 10B has not e-filed.
20	In Schedule Part B-TI, exemption u/s 10(23C) (iv) or 10(23C) (v) or 10(23C) (vi) or 10(23C) (via) is claimed in Sr.no.6viii and Audit Report in Form 10BB has not e-filed.
21	Details of Audit report u/s 92E is furnished under Audit Information and Form 3CEB is not filed
22	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents.
23	Exemption u/s 13A is not allowed, if political party does not maintain record of Voluntary contribution other than electoral bond in excess of Rs. 20000
24	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant.
25	Exemption u/s 13A is not allowed, if political party has received any donation exceeding Rs 2000 otherwise than by an account payee cheque /bank draft/ electronic clearing system/electoral bond
26	Exemption u/s 13A is not allowed, if political party has not submitted the report under sub-section (3) of section 29C of the Representation of the People Act, 1951

27	Assessee is claiming exemption u/s 13A and the return is filed after due date
28	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.
29	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.
30	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.
31	Exemption u/s 13B is not allowed, if electoral trust has not furnished a copy of list of contributors and list of political parties to whom sums were distributed to the Commissioner of Income-tax or Director of Income-tax.
32	In Schedule ET, Sr. no. 6(iv) - Amount distributed to Political parties should be greater than 95% of the total contributions received during the financial year along with the surplus brought forward from earlier financial year
33	In Schedule ET, Amount spent on administrative and management functions of the Trust should not exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years
34	In Schedule Part ET, "Total amount eligible for exemption under section 13B" should not exceed Sr.no. 6ii of Schedule ET.
35	Amount of Government grants in Schedule VC should not be 0 in case exemption is claimed u/s 10(23C)(iiiab) and 10(23C) (iiiac) in Part A general 1.
36	Exemption is allowed only from the sources of fund- "Income derived from the property/income earned during previous year" mentioned in Schedule ER

37	Exemption is allowed only from the sources of fund- "Income derived from the property/income earned during previous year" mentioned in Schedule EC
38	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47)
39	In Schedule Part B – TI (part b2) exemption is claimed u/s 10(23C) (iiiab) or 10(23C) (iiiac) and government grants have not been provided or the the grants received is less than 50% of the total receipts.
40	In Schedule Part B1 of Part B-TI, Deemed application as per clause (2) of Explanation to section 11(1) is claimed in the Income Tax Return and Form 9A is not filed
41	In schedule Part B1 of Part B -TI, the amount mentioned in Sr.no. 6iv should match with amount mentioned in form 9A.
42	Assessee registered u/s 12A/12AA claiming exemption u/s 11(2) in the Income Tax Return and return is not filed within due date.
43	Assessee registered u/s 12A/12AA claiming exemption u/s 11(2) in the Income Tax Return and Form 10 is not filed within due date.
44	In Schedule Part B1 of Part B -TI, the amount mentioned in Sr.no. 6vi should match with amount mentioned in Form 10 (Accumulation as per 11(2)).
45	In Schedule Part B-TI(Part B1), Exemptions under section 11 or u/s 10(23C) (vi) or 10(23C) (v) or 10(23C) (vi) or 10(23C) (via) should not be claimed against Additions in Sl no.7viii.
46	In Schedule Part B – TI (Part B2), Political party has claimed exemption at field 5 should not be more than voluntary contribution and heads of income.

47	In Schedule Part B – TI, exemption claimed u/s 11 and 10(23C) (iv),(v),(vi) (via) should not be more than voluntary contribution and aggregate of income referred u/s 11 and 10(23C) in schedule AI.
48	Assessee has claimed exemption in Sr. No. 6 of Schedule Part BTI (Part B21) Section 12A/12AA/12AB or 10(23C) (iv)/ 10(23C) (v)/ 10(23C) (vi)/ 10(23C) (via) should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
49	In Schedule Part B – TI, exemption is claimed at field 1a - "Exemption under section 10(21)" and 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under filing status in Part - General.
50	In Schedule Part B – TI, exemption claimed at field 1a should not be more than the total receipts including voluntary contribution in Schedule IE1.
51	In Schedule Part B – TI, exemption is claimed at field 1b - "Exemption under section 10(22B)" and Section 10(22B) is not selected under filing status in Part - General.
52	In Schedule Part B – TI, exemption claimed at field 1b should not be more than the total receipts including voluntary contribution in Schedule IE1.
53	In Schedule Part B – TI, exemption is claimed at field 1c - "Exemption under section 10(23A)" and Section 10(23A) is not selected under filing status in Part - General.
54	In Schedule Part B – TI, exemption claimed at field 1c should not be more than the total receipts including voluntary contribution in Schedule IE2.
55	In Schedule Part B – TI, exemption is claimed at field 1d - "Exemption under section 10(23AAA)" and Section 10(23AAA) is not selected under filing status in Part - General.
56	In Schedule Part B – TI, exemption claimed at field 1d should not be more than the total receipts including voluntary contribution in Schedule IE1.

57	In Schedule Part B – TI, exemption is claimed at field 1e - "Exemption under section 10(23B)" and Section 10(23B) is not selected under filing status inPart - General.
58	In Schedule Part B – TI (Part B2), exemption claimed at field 1e should not be more than the total receipts including voluntary contribution in Schedule IE1.
59	In Schedule Part B – TI (Part B2), exemption is claimed at field 1f "Exemption under section 10(23EC)" and Section 10(23EC) is not selected under filing status inPart - General.
60	In Schedule Part B –TI (Part B2), exemption claimed at field 1f should not be more than the total receipts including voluntary contribution in Schedule IE1.
61	In Schedule Part B – TI (Part B2), exemption is claimed at field 1g - "Exemption under section 10(23ED)" and Section 10(23ED) is not selected under filing status in Schedule Personal information.
62	In Schedule Part B – TI (Part B2), exemption claimed at field 1g should not be more than the total receipts including voluntary contribution in Schedule IE1.
63	In Schedule Part B –TI(B2), exemption is claimed at field 1h - "Exemption under section 10(23EE)" and Section 10(23EE) is not selected under filing status in Schedule Personal information.
64	In Schedule Part B – TI (Part B2) exemption claimed at field 1h should not be more than the total receipts including voluntary contribution in Schedule IE1.
65	In Schedule Part B – TI (Part B2), exemption is claimed at field 1i - "Exemption under section 10(29A)" and Section 10(29A) is not selected under filing status in Schedule Personal information.
66	In Schedule Part B – TI (Part B2)exemption claimed at field 1i should not be more than the total receipts including voluntary contribution in Schedule IE1.

67	In Schedule Part B – TI (Part B2), exemption is claimed at field 2a - "Exemption under section 10(23C) (iiiab)" and Section 10(23C) (iiiab) is not selected under filing status in Schedule Personal information.
68	In Schedule Part B – TI (Part B2) exemption claimed at field 2a should not be more than the total receipts including voluntary contribution in Schedule IE3.
69	In Schedule Part B – TI (Part B2), exemption is claimed at field 2b - "Exemption under section 10(23C) (iiiac)" and Section 10(23C) (iiiac) is not selected under filing status in Schedule Personal information.
70	In Schedule Part B – TI (Part B2), exemption claimed at field 2b should not be more than the total receipts including voluntary contribution in Schedule IE3.
71	In Schedule Part B – TI (Part B2) exemption is claimed at field 2c - "Exemption under section 10(23C) (iiiad)" and Section 10(23C) (iiiad) is not selected under filing status in Schedule Personal information.
72	In Schedule Part B – TI, exemption claimed at field 2c should not be more than the Gross Annual receipts in Schedule IE4.
73	In Schedule Part B – TI (Part B2) exemption is claimed u/s 10(23C) (iiiad) or 10(23C) (iiiae) and aggregate annual receipts is greater than 5 crore.
74	In Schedule Part B – TI9(part b2), exemption is claimed at field 2d - "Exemption under section 10(23C) (iiiae)" and Section 10(23C) (iiiae) is not selected under filing status inPart - General.
75	In Schedule Part B – TI (Part B2) exemption claimed at field 2d should not be more than the Gross Annual receipts in Schedule IE4.
76	In Schedule Part B – TI (Part B2), exemption is claimed at field 2e - "Exemption under section 10(23D)" and Section 10(23D) is not selected under filing status in Schedule Personal information.

77	In Schedule Part B – TI (Part B2), exemption claimed at field 2e should not be more than the total receipts including voluntary contribution in Schedule IE1.
78	In Schedule Part B – TI (Part B2), exemption is claimed at field 2f "Exemption under section 10(23DA)" and Section 10(23DA) is not selected under filing status in Schedule Personal information.
79	In Schedule Part B – TI (Part B2), exemption claimed at field 2f should not be more than total receipts including voluntary contribution in Schedule IE1.
80	In Schedule Part B – TII(part b2), exemption is claimed at field 2g - "Exemption under section 10(23FB)" and Section 10(23FB) is not selected under filing status in Schedule Personal information.
81	In Schedule Part B – TI (Part B2), exemption claimed at field 2g should not be more than total receipts including voluntary contribution in Schedule IE1.
82	In Schedule Part B – TI (Part B2) exemption is claimed at field 2h - "Exemption under section 10(24)" and Section 10(24) is not selected under filing status in Schedule Personal information.
83	In Schedule Part B – TI (Part B2), exemption claimed at field 2h should not be more than total receipts including voluntary contribution in Schedule IE2.
84	In Schedule Part B – TII(part b2), exemption is claimed at field 2i - "Exemption under section 10(46)" and Section 10(46) is not selected under filing status in Schedule Personal information.
85	In Schedule Part B – TI (Part B2), exemption claimed at field 2i should not be more than the total receipts including voluntary contribution in Schedule IE1.
86	In Schedule Part B – TI (Part B2) exemption is claimed at field 2j "Exemption under section 10(47)" and Section 10(47) is not selected under filing status in Schedule Personal information.

87	In Schedule Part B – TI (Part B2) exemption claimed at field 2j should not be more than the total receipts including voluntary contribution in Schedule IE1.
88	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.
89	Political party is not allowed to claim exemption u/s 13A in Part BTI (Part B2) w.r.t income from Business or Profession.
90	The political party is not eligible to claim exemption u/s 13A as the return of income is filed after the due date.
91	Assessee has claimed exemption in Sr. No. 18a of Schedule Part BTI (Part B2) Section 35 should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
92	Assessee has claimed exemption in Sr. No. 6 of Schedule Part BTI (Part B2) Section 13B should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
93	Assessee has claimed exemption in Sr. No.1d of Schedule Part BTI (Part B2) Section 10(23AAA) should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
94	"Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.
95	Interest u/s 234A, 234B and 234C should not be computed if Tax Payable on Total Income is 0
96	Fee for default in furnishing return of income u/s 234F should not be computed if return is filed within due date.