CBDT_e-Filing_ITR 7_Validation Rules_V 1.1

Assistant Director

Income Tax Department
Government of India

Central Board of Direct Taxes,
e-Filing Project

ITR 7 – Validation Rules for AY 2022-23

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Contents

3.1   Change as on 25th July 2022 :57

List of Tables

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 Schedule "PI", country is selected as India then mobile number should not be less than or more than 10 digits
3	In Schedule "PI", 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 Schedule "PI", 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 Schedule "PI", 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 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
7	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"
8	In Schedule Part A General -Section 10(23C)(iv) 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)(iv)' is not selected under "section under which the exemption is claimed "

9	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"
10	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/provisionally registered or approved", but in filing status 'Section 10(23C)(v)' is not selected under "section under which the exemption is claimed "
11	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"
12	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 "
13	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"
14	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 "
15	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"
16	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 "
17	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"
18	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 "

19	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 registration or approval under the Income-tax Act"
20	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"
21	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 /provisionally 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 "
22	In Schedule "PI", 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.
23	In Schedule "PI", 'date of registration or approval' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
24	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.
25	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.
26	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).
27	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)'.
28	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"

29	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"
30	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".
31	In Schedule Part A General, date of change of objectives entered in Sr.no. Biia under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution
32	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.
33	Date of audit under "Audit Information "cannot be prior to the 01-04- 2022
34	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.
35	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.
36	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.
37	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.
38	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.

39	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.
40	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.
41	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.
42	In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule LA is not filled
43	Schedule LA to be filled only by Political party claiming exemption u/s 13A
44	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
45	In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled
46	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B
47	In Schedule ET, the date of audit in Sr.no. 4b should not be prior to 01-04- 2022 /present date
48	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

49	In schedule ET, Total mentioned in Sr.no. 6iii should match with the sum of Sr.no. 6i+6ii.
50	In Schedule ET, the Total mentioned in Sr.no. 6vi should match with the sum of Sr.no. 6iv+6v.
51	In Schedule Part ET, "Total amount eligible for exemption under section 13B" should not exceed Sr.no. 6ii of Schedule ET.
52	In Schedule ET, the Total mentioned in Sr.no. 6viii should match with the difference of Sr.no. 6iii - 6vi.
53	In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(iia to iid)
54	In "Schedule VC", value at field 'Voluntary contribution domestic: A(iii)' should be equal to the sum of values at Ai + Aiie.
55	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.
56	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.
57	In "Schedule VC", value at field "Di" - "Aggregate of such anonymous donations received" should not be more than value at field "C" -"Total Contributions".
58	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.

59	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)
60	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)
61	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)
62	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+)
63	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)
64	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)
65	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
66	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]
67	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.
68	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)

69	Exemption u/s 11(1A) is allowed to the extent of net consideration entered in Schedule AI
70	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]
71	In "Schedule HP", 1(d) "total" should be equal to 1b + 1c
72	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)
73	In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value.
74	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)
75	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)
76	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)
77	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee will not be allowed to claim municipal tax
78	In Schedule HP, Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null

79	In Schedule HP, Sl.no 3 Pass through income should match with the amount of HP income mentioned in Schedule PTI
80	First three alphabets should be as per list TAN codes on field TAN in Schedule HP/TDS/TCS
81	In Schedule CG, Sl. No. A1c -"Balance (aiii – biv)" should be equal to difference of A1(aiii – biv)
82	In "Schedule CG", Sl. No. A2(c) of STCG Balance should be equal to (2aiii-b)
83	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)
84	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)
85	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
86	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered
87	In Schedule OS, Sr.no. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)
88	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)

89	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.
90	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.
91	In "Schedule OS", Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"
92	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"
93	In "Schedule OS" 3d should be equal to 3a+3b+3ci
94	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)
95	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)
96	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)
97	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)
98	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2a - 2b - 3a - 3b - 3c - 4 - 5d)

99	In "Schedule BP", in A8 "Total (7a+7b+7c) " should be equal to the sum of (7a+7b+7c)
100	In "Schedule BP", in A9 "Adjusted profit or loss (6+8)" should be equal to sum of (6+8)
101	In "Schedule BP" in A11(iii) "Total" should be equal to the sum of 11i+11ii
102	In "Schedule BP" in A12 "Profit or loss after adjustment for depreciation" should be equal to sum of (9+10-11iii)
103	In "Schedule BP", in A24 "Total" should be equal to sum of Sl. no. 13 to Sl. no. 23
104	In "Schedule BP", in A33 "Total" should be equal to the sum of Sl. No. 25 to Sl. No. 32
105	In "Schedule BP" in A34 "Income (12+24-33)" should be equal to the sum of (12+24-33)
106	In "Schedule BP" in A36 "Net profit or loss from business or profession other than speculative and specified business (34+35) " should be equal to sum of (34+35)
107	In "Schedule BP" in B41 "Income from speculative business (38+39-40)" should be equal to sum of (38+39-40)
108	In "Schedule BP" in C45 "Profit or loss from specified business (42+43-44) " should be equal to sum of (42+43-44)

109	In "Schedule BP" in C47 "Income from Specified Business (45-46)" should be equal to sum of (45-46)
110	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)
111	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 2 should be equal to (sum of sl no ii to sl.no xiii) of column 2 to the maximum of Rs.200000.
112	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.
113	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.
114	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) .
115	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) .
116	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) .
117	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.
118	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.

119	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.
120	In Schedule PTI, Col. 9 should be equal to Col. 7-8
121	In Schedule PTI, Sl. No. iia - "Short Term" should be equal to sum of ai+aii
122	In Schedule PTI, Sl. No. iib - "Long Term" should be equal to sum of bi+bii
123	In Schedule PTI, Sl. No. iii - "Other Sources" should be equal to sum of a+b
124	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
125	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
126	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
127	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
128	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)'

129	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)'
130	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
131	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
132	In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
133	In Schedule TDS2, "The Amount of TDS claimed this year" should not be more than "Tax deducted".
134	In Schedule TDS1, "Amount of TDS claimed this year" should not be more than "Tax deducted".
135	In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and the PAN of other person is not provided
136	In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and TAN of the Deductor/ PAN of Tenant/ Buyer is not provided
137	In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null ' if there is a claim of brought forward TDS
138	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

139	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
140	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
141	In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled.
142	In Schedule TCS, "Amount of TCS claimed this year" is more than "Tax collected".
143	For the trust/institution registered u/s 12A/12AA/12AB, value at Sl.No.6(v) should not be more than 15% of Sr.no. 1+ Sl.No. 5 in Part B-TI.
144	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.
145	In Schedule Part B-TI (part b2), Amount entered in Sr.no 7iiib should match with the amount entered in Part E of Schedule J.
146	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.
147	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.
148	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.

149	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.
150	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.
151	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 Schedule PI.
152	In Schedule Part B – TI, exemption claimed at field 1a should not be more than the total receipts including voluntary contribution in Schedule IE1.
153	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 Schedule PI.
154	In Schedule Part B – TI, exemption claimed at field 1b should not be more than the total receipts including voluntary contribution in Schedule IE1.
155	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 Schedule PI.
156	In Schedule Part B – TI, exemption claimed at field 1c should not be more than the total receipts including voluntary contribution in Schedule IE2.
157	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 Schedule PI.
158	In Schedule Part B – TI, exemption claimed at field 1d should not be more than the total receipts including voluntary contribution in Schedule IE1.

159	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 in Schedule PI.
160	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.
161	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 in Schedule PI.
162	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.
163	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.
164	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.
165	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.
166	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.
167	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.
168	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.

169	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.
170	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.
171	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.
172	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.
173	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.
174	In Schedule Part B – TI, exemption claimed at field 2c should not be more than the Gross Annual receipts in Schedule IE4.
175	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.
176	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 in Schedule PI.
177	In Schedule Part B – TI (Part b2) exemption claimed at field 2d should not be more than the Gross Annual receipts in Schedule IE4.
178	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.

179	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.
180	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.
181	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.
182	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.
183	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.
184	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.
185	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.
186	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.
187	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.
188	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.

189	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.
190	Value in Sr. No. 4 in 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
191	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.
192	In Schedule Part B-TI Part B1, Sr.no. 10ii - "Profits and gains of business or profession" is not consistent with Sr. No. D of Schedule BP.
193	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).
194	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"
195	In "Schedule Part B – TTI", value in field '2(iii)' , "Total" should be equal to the sum of 2(i) +2(ii).
196	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3"
197	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.
198	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.

199	In "Schedule Part B – TTI" value in field '5c' ,"Total" should be equal to the sum of "5a+5b"
200	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c
201	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d
202	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e
203	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"
204	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.
205	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e- Sl.no.8.
206	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
207	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.
208	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

209	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
210	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.
211	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sr.no. 9 "Specified date u/s 115TD" is blank
212	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.
213	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),
214	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)
215	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)
216	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae)
217	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.
218	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.

219	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)
220	Income entered in return and tax is not computed on the same.
221	if Assessee has claimed exemption in Sr. No 6i to 6viii. of Schedule Part BTI(part1) then assessee should select in the registration/approval details as Section 12A/12AA/12AB or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General -"Details of registration/provisional registration or approval under Income Tax Act".
222	Assessee has claimed exemption in Sr. No. 1a 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"
223	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"
224	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"
225	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
226	**In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.**
227	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.
228	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.

229	For assessee claiming exemption under Section 10(23A) or Section 10(24), Schedule IE2 to be filled mandatorily.
230	For assessee claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac), Schedule IE3 to be filled mandatorily.
231	For assessee claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae), Schedule IE4 to be filled mandatorily.
232	Interest u/s 234A, 234B and 234C should not be computed if Tax Payable on Total Income is 0
233	Fee for default in furnishing return of income u/s 234F should not be computed if return is filed within due date.
234	If assessee is a political party and claiming exemption u/s 13A, sub-status cannot be a public charitable trust.
235	If assessee is an electoral trust and claiming exemption u/s 13B, sub-status cannot be a public charitable trust.
236	Domestic company cannot be a Non-resident
237	In "Schedule I", Value at SL.no 5 'Balance to be applied ', should be equal to the difference of Sl.no 2-4
238	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)

239	In "Schedule I", sum of column 6+7+8 should not be greater than column 5
240	In "Schedule I", sum of column 10 and 11 and 12 should not be greater than column 9
241	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 2020-21
242	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
243	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)
244	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'
245	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'
246	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).
247	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)
248	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)

249	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)
250	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)
251	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)
252	In "Part A-BS", value at field 'Sources of Funds : A4 should be equal to the sum of values at A(1g+2c+3)
253	In "Part A-BS" A1(a) of 'Sources of fund' should be equal to A1(6)(i)of 'Schedule J'.
254	In "Part A-BS" A1(b) of 'Sources of fund' should be equal to A1(6)(ii) of 'Schedule J'.
255	In "Part A-BS" A1(e) of 'Sources of fund' should be equal to Sl.no 7 of 'Schedule D'.
256	In "Part A-BS" B1c of 'Application of funds' should be equal to difference of B(1a-1b)
257	In "Part A-BS" Sl.no 2 of 'Application of funds' should be equal to sum of {B2(a)+B2(b)+B2(c)}.
258	In "Part A-BS" B2(a) of 'Application of funds' should be equal to B(5)(i) of' schedule J'.

259	In "Part A-BS" B2(b) of 'Application of funds' should be equal to B(5)(ii) of schedule J.
260	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'.
261	In "Part A-BS" B4(a)(iiiD) of 'Application of funds' should be equal to sum of B4(a) (iiiA + iiiB + iiiC) .
262	In "Part A-BS" B4(a)(v) of 'Application of funds' should be equal to sum of B4(a) (i +ii + iiiD + iv).
263	In "Part A-BS" B4(c) of 'Application of funds' should be equal to sum of 4(av+b).
264	In "Part A-BS" B4(d)(iC) of 'Application of funds' should be equal to sum of B4(d) (iA + iB) .
265	In "Part A-BS" B4(d)(iii) of 'Application of funds' should be equal to sum of B4(d)(iC + ii).
266	In "Part A-BS" B4(e) of 'Application of funds' should be equal to difference of B (4c – 4diii).
267	In "Part A-BS" B5 of 'Application of funds' should be equal to sum of B(1+2+3+4e).
268	In "Part A-BS" B5 of 'Application of funds' should be equal to A4 'Sources of Funds'

269	In "Schedule J" A1(6) should be equal to sum of A1(i) [(1+2+4)-3].
270	In "Schedule J" A1(8) should be equal to difference of A1(6-7)
271	In "Schedule J" A2(6) ' Details of loan and borrowings 'should be equal to sum of A2[(1+2-4).
272	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).
273	In schedule"Part-BTI (PartB1) Sr. No.2 -"Voluntary contribution forming part of corpus" should be equal to sum of (2A+2B) .
274	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"
275	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"
276	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".
277	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).
278	In schedule"Part-BTI(PartB1)" Sr no.5 should be equal to Sum of 10 of "Schedule AI".

279	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" .
280	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" .
281	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".
282	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".
283	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.
284	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 than or equal to 15% of (1+5).
285	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.
286	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]
287	In schedule"Part-BTI(PartB1)" Sr no.7(i) of -"Additions" should be equal to column 6 of "Schedule D".
288	In schedule "Part-BTI(PartB1)" Sr no.7(ii) of -"Additions" should be equal to column 13 of "Schedule I".

289	In schedule"Part-BTI(PartB1)" Sr no.7(iiiA) of -"Additions" should be equal to (Diii) of schedule VC".
290	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].
291	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] .
292	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".
293	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".
294	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".
295	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".
296	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".
297	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".
298	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)].

299	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".
300	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".
301	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".
302	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).
303	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) .
304	In schedule "Part-BTI(PartB1)" Sr.no. 10iv of -"Income from other sources " should be equal to Sr. no. 9 of Schedule OS.
305	In schedule "Part-BTI(PartB1)" Sr.no. 10v of -"Total" should be equal to (10i + 10ii + 10iiic + 10iv).
306	In schedule "Part-BTI(PartB1)" Sr.no. 11 of -" If registered under section 12A/12AA/12AB or approved under section 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via), fill out items 1 to 7" should be equal to sum of (9+10) .
307	In schedule "Part-BTI(PartB1)" Sr.no. 12 of -" If registered under section 12A/12AA/12AB or approved under section 12(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via), fill out items 1 to 7)" should be equal to sum of (2xiv+ 3xiv + 4xiv)of Schedule CYLA .
308	In schedule "Part-BTI(PartB1)" Sr.no. 13 of - If registered under section 12A/12AA/12AB or approved under section 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via), fill out items 1 to 7" should be equal to difference of(11-12) .

309	In schedule"Part-BTI(PartB1)" Sr no.14 of -" If registered under section 12A/12AA/12AB or approved under section 10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via)" should be equal to col. (i) of "Schedule SI".
310	In schedule "Part-BTI(PartB1)" Sr no.15 of -" If registered under section 12A/12AA/12AB or approved under section 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via), fill out items 1 to 7" should be equal to difference of (13-14).
311	In schedule"Part-BTI(PartB1)" Sr no.16 of -" If registered under section 12A/12AA/12AB or approved under section 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via), fill out items 1 to 7" should be equal to Sum of Diii of "Schedule VC".
312	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'
313	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.
314	In schedule"Part-BTI (PartB2)" Sr.no. 8(ii) of -Heads of Income" should be equal to Sr. no. D49 of schedule BP .
315	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.
316	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.
317	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.
318	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.

319	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).
320	In schedule"Part-BTI (PartB2)"Sr.no. 8iii (Bi) ''Income under the head Capital Gain" should be equal to E(9vi) schedule CG.
321	In schedule "Part-BTI(PartB2)" Sr.no. 8iii (Bii) -''Income under the head Capital Gain" should be equal to E(9vii) schedule CG.
322	In schedule"Part-BTI(PartB2)" Sr.no. 8iii (Biii) -''Income under the head Capital Gain" should be equal to E(9viii) schedule CG.
323	In schedule"Part-BTI (PartB2)"Sr.no. 8iii (Biv) -''Income under the head Capital Gain" should be equal to sum 8iii(bi + bii + biii)
324	In schedule "Part-BTI(PartB2)" Sr.no. 8iii(C) -''Income under the head Capital Gain" should be equal to sum (Av+Biv)
325	In schedule"Part-BTI (PartB2)" Sr.no. 8iv should be equal to Sr. no. 9 Schedule OS.
326	In schedule "Part-BTI(PartB2)" Sr.no. 8v should be equal to (8i + 8ii + 8iiic + 8iv) .
327	In schedule "Part-BTI(PartB2)" Sr.no. 9 of should be equal to sum of [(7+8v-5-6) +4] .
328	In schedule "Part-BTI(PartB2)" Sr.no. 10 of should be equal to sum of (2xiv+ 3xiv + 4xiv)of Schedule CYLA .

329	In schedule "Part-BTI(PartB2)" Sr.no. 11 should be equal to difference of (9-10).
330	In schedule"Part-BTI(PartB2)" Sr no.12 of should be equal to Sum of column of Sl.no (i) "Schedule SI".
331	In schedule"Part-BTI(PartB2)" Sr no.15 o should be equal to Diii of "Schedule VC".
332	if in Part A -General section under which exemption is claimed other than 13A,13B,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) is selected than Part B2 of Part B TI should not be allowed to be filled
333	if in Part A -General section under which exemption is claimed other than 13A than SL.no 5 of Part B2 of Part B TI should not be allowed to be filled
334	if in Part A -General section under which exemption is claimed other than 13B than SL.no 6 of Part B2 of Part B TI should not be allowed to be filled
335	if in Part A -General section under which exemption is claimed selected as 10(23)(iiiad) or 10(23iiiae) then amount cannot be more than 5 crores in SL.no 2c or 2d
336	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)
337	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
338	In "Schedule VC", value at field A(i)of 'Domestic Contribution' should be equal to the sum of (Aia +Aib).

339	In "Schedule VC", value at field B(i)of 'Foreign contribution' should be equal to the sum of (Bia + Bib) .
340	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 .
341	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 .
342	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.
343	In Schedule CG, expenses u/s 48 (sr no A1b(iv) cannot be claimed, if Full Value of Consideration(sr no A1aiii) is not offered to tax
344	In Schedule CG, expenses u/s 48 (sr no A3b(iv) cannot be claimed, if Full Value of Consideration(sr no A3a) is not offered to tax
345	In Schedule CG, expenses u/s 48 (sr no A5b(iv) cannot be claimed, if Full Value of Consideration(sr no A5aiii) is not offered to tax
346	In Schedule CG, expenses u/s 48 (sr no A6b(iv) cannot be claimed, if Full Value of Consideration(sr no A6aiii) is not offered to tax
347	In Schedule CG, expenses u/s 48 (sr no B1b(iv) cannot be claimed, if Full Value of Consideration(sr no B1aiii) is not offered to tax
348	In Schedule CG, expenses u/s 48 (sr no B3b(iv) cannot be claimed, if Full Value of Consideration(sr no B3a) is not offered to tax

349	In Schedule CG, expenses u/s 48 (sr no B4b(iv) cannot be claimed, if Full Value of Consideration(sr no B4a) is not offered to tax
350	In Schedule CG, expenses u/s 48 (sr no B7b(iv) cannot be claimed, if Full Value of Consideration(sr no B7aiii) is not offered to tax
351	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
352	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
353	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
354	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
355	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
356	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)
357	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
358	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)

359	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
360	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
361	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)
362	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
363	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
364	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of A(aXi+b)
365	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
366	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(biia+biib+biii)
367	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
368	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 |

369	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
370	In Schedule CG Sl.no. B2c of LTCG should be the difference of B(2aiii-2b)
371	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)
372	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
373	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)
374	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
375	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
376	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
377	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)
378	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)

379	Schedule CG sl no Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
380	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
381	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
382	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
383	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
384	In Schedule CG, sl no Ei5 is not equal to sl no A9b.
385	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
386	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
387	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
388	In Schedule CG, sl no Ev should be equal to sl no A9b.

389	Deductions claimed under respective section in STCG and LTCG should match with Table D.
390	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)
391	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)
392	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)
393	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
394	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
395	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)
396	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)
397	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)
398	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d

399	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)
400	In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b
401	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d)
402	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
403	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
404	In Schedule CG, sl no Ei8 should be equal sl no B12b.
405	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
406	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
407	In Schedule CG, sl no Eviii should be equal sl no B12b.
408	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)

409	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)
410	In schedule CG, for STCG 2aiii should be equal to higher of 2ai and 2aii
411	In schedule CG, for LTCG 2aiii should be equal to higher of 2ai and 2aii
412	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
413	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
414	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
415	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
416	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
417	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
418	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

419	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.
420	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
421	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))
422	In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank
423	In "Schedule BP", value at field Eiv should be equal to sum of Sl No Eii+ Eiii
424	In Schedule BP Sl no Ev should be equal to sl no Ei-Eiv
425	In schedule BP , Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
426	In schedule BP "Sl. No. 26 Deduction allowable under section 32AD" is more than "0"
427	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.
428	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

429	In Schedule CYLA Sl. No 1iii, Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP
430	In Schedule CYLA, Sl. No 1iv "Specified business Income" should be equal to SL.no. 3iii of Table E of Schedule BP
431	In Schedule CYLA, Sl. No 1v " Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG
432	In Schedule CYLA, Sl. No 1vi " Short term capital gain @30%" should be equal to SL.no. 9iii of item E of Schedule CG
433	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
434	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
435	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
436	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
437	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
438	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

439	In Schedule CYLA, Sl. No 1xiii " Profit from owning and maintaining race horses" should be equal to SL.no. 8e of Schedule OS
440	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.
441	In "Schedule CYLA", Income From House property should be equal to Sl.no.4 of Schedule HP" if there is profit under head House Property.
442	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
443	In Part B-TI, Part B1, Income chargeable under section 11(1B) should be equal to the total of Col 6 of Schedule D.
444	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
445	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
446	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 .
447	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
448	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

449	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
450	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero
451	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
452	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
453	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
454	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
455	Total of Income (i) of schedule SI should match with sum of individual line items
456	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI
457	Special income offered u/s 115A(1)(a)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI

458	Special income offered u/s 115A(1)(a)(ii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
459	Special income offered u/s 115A(1)(a)(iia) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
460	Special income offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
461	Special income offered u/s 115A(1)(a)(iiab) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
462	Special income offered u/s 115A(1)(a)(iiac) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
463	Special income offered u/s 115A(1)(a)(iii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
464	Special income offered u/s 115A(1)(b) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
465	Special income offered u/s 115AC(1)(a) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
466	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	
467	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	

468	Special income offered u/s 115BBA in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
469	Special income offered u/s 115BBC in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
470	Special income offered u/s.115A(1)(a)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
471	Special income offered u/s.115A(1)(a)(ii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
472	Special income offered u/s.115A(1)(a)(iia) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
473	Special income offered u/s.115A(1)(a)(iiaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
474	Special income offered u/s.115A(1)(a)(iiab) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
475	Special income offered u/s.115A(1)(a)(iiac) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
476	Special income offered u/s.115A(1)(a)(iii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
477	Special income offered u/s.115A(1)(b) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI

478	Special income offered u/s.115AC(1)(a) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
479	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
480	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
481	Special income offered u/s.115BBA in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
482	Special income offered u/s.115BBC in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
483	Special income offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
484	Special income offered u/s.115A(1)(a)(iiaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
485	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
486	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
487	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 is not equal to corresponding income in schedule SI

488	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 is not equal to corresponding income in schedule SI
489	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
490	In Part B-TI, Part B1, 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
491	Depreciation can be claimed only on rental income available in sr. no. 1c of Schedule OS.

2.2   Category B:

Table 3: Category B Rules

Sl.no	Scenarios
1	Assessee is registered u/s 12A/12AA /12AB or 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%.
2	Assessee is claiming exemption u/s 11 even though 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.
3	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.

4	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.
5	Details of Audit report u/s 92E is furnished under Audit Information and Form 3CEB is not filed
6	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents.
7	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
8	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant.
9	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
10	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
11	Assessee is claiming exemption u/s 13A and the return is filed after due date

12	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.
13	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.
14	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.
15	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.
16	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
17	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
18	In Schedule ER SL.no D "Total application of income-revenue during the year (A15 + B10) should be equal to sum of Sl.no E1 to E7 i.e "Source of fund to meet revenue application in Row D"
19	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

20	In schedule Part B1 of Part B -TI, the amount mentioned in Sr.no. 6iv should match with amount mentioned in form 9A.
21	Assessee registered u/s 12A/12AA/12AB claiming exemption u/s 11(2) in the Income Tax Return and Form 10 is not filed within due date.
22	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)).
23	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 grants received is less than 50% of the total receipts.
24	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.
25	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.
26	The political party is not eligible to claim exemption u/s 13A as the return of income is filed after the due date.
27	"Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.

28	In Schedule Part B-TI, Exemptions under section 11 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) should not be claimed against Additions in Sl no.7viii.
29	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.
30	In Schedule Part B – TI (Part B1), 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.
31	In Schedule ER SL.no 5 "Total capital expenses" should be equal to sum of Sl.no 5 A1 to A7 i.e "Source of fund to meet capital expenditure"
32	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.

3. Change in Validation Rules:

3.1 Change as on 25 July, 2022:

Table 4: 25 July, 2022 changes

Category	Rule No. (Erstwhile)	Rule No. (Current)	Scenarios	Change
A	103	NA	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)	Deletion
A	381	NA	In Schedule "Part-B TI (Part B2)" Value Sr.no. 6 should be equal to Sr. no. 6vii of Schedule ET.	Deletion

A	NA	491	Depreciation can be claimed only on rental income available in sr. no. 1c of Schedule OS.	Added
A	242	111	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 2 should be equal to (sum of sl no ii to sl.no xiii) of column 2 to the maximum of Rs.200000.	Modified
A	359	304	In Schedule "Part-BTI(PartB1)" Sr.no. 10iv of -"Income from other sources " should be equal to Sr. no. 9 of Schedule OS.	Modified
A	401	332	if in Part A -General section under which exemption is claimed other than 13A,13B,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) is selected then Part B2 of Part B TI should not be allowed to be filled	Modified
A	264	441	In "Schedule CYLA", Income From House property should be equal to Sl.no.4 of Schedule HP" if there is profit under head House Property.	Modified
A	412	NA	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	Deletion
A	381	NA	In schedule "Part-B TI (Part B2)" Value Sr.no. 6 should be equal to Sr. no. 6vii of Schedule ET.	Deletion
A	197	402	Schedule CG sl no Evi 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	Modified
A	376	NA	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.	Deletion
A	108	NA	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)	Deletion
A	109	NA	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)	Deletion
A	1	6	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	Category changed from B to A
A	2	7	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"	Category changed from B to A

A	3	8	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 "	Category changed from B to A
A	4	9	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"	Category changed from B to A
A	5	10	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 "	Category changed from B to A
A	6	11	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"	Category changed from B to A
A	7	12	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 "	Category changed from B to A
A	8	13	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"	Category changed from B to A
A	9	14	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 "	Category changed from B to A
A	10	15	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"	Category changed from B to A

A	11	16	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 "	Category changed from B to A
A	12	17	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"	Category changed from B to A
A	13	18	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 "	Category changed from B to A
A	14	19	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"	Category changed from B to A
A	15	20	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"	Category changed from B to A
A	16	21	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 "	Category changed from B to A
A	34	51	In Schedule Part ET, "Total amount eligible for exemption under section 13B" should not exceed Sr.no. 6ii of Schedule ET.	Category changed from B to A
A	49	151	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 Schedule PI.	Category changed from B to A

A	50	152	In Schedule Part B – TI, exemption claimed at field 1a should not be more than the total receipts including voluntary contribution in Schedule IE1.	Category changed from B to A
A	51	153	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 Schedule PI.	Category changed from B to A
A	52	154	In Schedule Part B – TI, exemption claimed at field 1b should not be more than the total receipts including voluntary contribution in Schedule IE1.	Category changed from B to A
A	53	155	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 Schedule PI.	Category changed from B to A
A	54	156	In Schedule Part B – TI, exemption claimed at field 1c should not be more than the total receipts including voluntary contribution in Schedule IE2.	Category changed from B to A
A	55	157	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 Schedule PI.	Category changed from B to A
A	56	158	In Schedule Part B – TI, exemption claimed at field 1d should not be more than the total receipts including voluntary contribution in Schedule IE1.	Category changed from B to A
A	57	159	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 in Schedule PI.	Category changed from B to A
A	58	160	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.	Category changed from B to A
A	59	161	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 in Schedule PI.	Category changed from B to A
A	60	162	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.	Category changed from B to A

A	61	163	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.	Category changed from B to A
A	62	164	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.	Category changed from B to A
A	63	165	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.	Category changed from B to A
A	64	166	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.	Category changed from B to A
A	65	167	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.	Category changed from B to A
A	66	168	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.	Category changed from B to A
A	67	169	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.	Category changed from B to A
A	68	170	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.	Category changed from B to A
A	69	171	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.	Category changed from B to A
A	70	172	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.	Category changed from B to A
A	71	173	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.	Category changed from B to A

A	72	174	In Schedule Part B – TI, exemption claimed at field 2c should not be more than the Gross Annual receipts in Schedule IE4.	Category changed from B to A
A	73	175	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.	Category changed from B to A
A	74	176	In Schedule Part B – TI (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 in Schedule PI.	Category changed from B to A
A	75	177	In Schedule Part B – TI (part b2) exemption claimed at field 2d should not be more than the Gross Annual receipts in Schedule IE4.	Category changed from B to A
A	76	178	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.	Category changed from B to A
A	77	179	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.	Category changed from B to A
A	78	180	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.	Category changed from B to A
A	79	181	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.	Category changed from B to A
A	80	182	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.	Category changed from B to A
A	81	183	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.	Category changed from B to A
A	82	184	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.	Category changed from B to A

A	83	185	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.	Category changed from B to A
A	84	186	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.	Category changed from B to A
A	85	187	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.	Category changed from B to A
A	86	188	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.	Category changed from B to A
A	87	189	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.	Category changed from B to A
A	88	213	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),	Category changed from B to A
A	89	221	if Assessee has claimed exemption in Sr. No 6i to 6viii. of Schedule Part BTI(part1) then assessee should select in the registration/approval details as Section 12A/12AA/12AB or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General -"Details of registration/provisional registration or approval under Income Tax Act".	Category changed from B to A
A	90	222	Assessee has claimed exemption in Sr. No. 1a 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"	Category changed from B to A
A	91	223	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"	Category changed from B to A
A	92	224	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"	Category changed from B to A
A	93	232	Interest u/s 234A, 234B and 234C should not be computed if Tax Payable on Total Income is 0	Category changed

				from B to A
A	94	233	Fee for default in furnishing return of income u/s 234F should not be computed if return is filed within due date.	Category changed from B to A
B	43	21	Assessee registered u/s 12A/12AA/12AB claiming exemption u/s 11(2) in the Income Tax Return and Form 10 is not filed within due date.	Modified
B	42	NA	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.	Deletion
B	37	31	In Schedule EC SL.no 5 "Total capital expenses" should be equal to sum of Sl.no 5 A1 to A7 i.e "Source of fund to meet capital expenditure"	Modified
B	36	18	In Schedule ER SL.no D "Total application of income-revenue during the year (A15 + B10) should be equal to sum of Sl.no E1 to E7 i.e "Source of fund to meet revenue application in Row D"	Modified