



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **ITR 5 – Validation Rules for AY 2025-26**

**Version 1.0**

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## Document Revision List

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### 3. 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.

### 4. Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 5 for each defect as categorized below:

**Table 1: List of Category of Defect**

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

**1.1 Category A:**
**Table 2: Category A Rules**

Sl. no.	Schedule Name	Scenarios
1	Part A General	If Assessee is liable for audit u/s 92E, then Part A BS and Part A P&L cannot be blank
2	Part A General	If Assessee is liable for audit u/s 44AB, then Part A BS and Part A P&L cannot be blank
3	Part A General	Assessee should enter valid Mobile Number in Part A General
4	Part A General	If "Yes" is selected to "Whether you have held unlisted equity shares at any time during the previous year" in Part A General, then details of same should be provided
5	Part A General	If in verification part representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in part -A general must be filled
6	Part A General	In part A General, dropdown at field "whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA" should be selected
7	Part A General	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as "No", then a2i cannot be left blank
8	Part A General	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as Yes, a2ii cannot be left blank
9	Part A General	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as no, a2iii cannot be left blank
10	Part A General	In part A general, Date of audit report cannot be greater than system date
11	Part A General	Assessee are required to fill in No books of accounts in Balance sheet and P&L if "whether you have maintained the accounts as per section 44AA" is selected as "No"
12	Part A General	Disclosure of "Nature of business or profession" is mandatory in ITR
13	Part A General	In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" should match with any PAN entered at "PARTNERS/MEMBERS/TRUST INFORMATION"
14	Part A General	If Assessee is liable to maintain accounts as per section 44AA, then Part A BS and Part A P&L should be filled
15	Part A General	Assessee selects "Status" as Firm then "Sub status" should be either "Limited Liability Partnership" or "Partnership Firm" and "Sub status" can't be left blank.
16	Part A General	If Assessee selects "Status" as "AOP / BOI" then "Sub status" should be one of Primary Agricultural Society, Co-operative bank other than a primary agricultural credit society or a

		primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Other cooperative society, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, Any other AOP/BO and so "Sub status" code can't be blank
17	Part A General	If Assessee selects "Status" as artificial juridical person then sub-status should be  Estate of the deceased, Estate of the insolvent, Other AJP  and so "Sub status" cannot be blank
18	Part A General	If assessee selects status as Local Authority in schedule "Part A General" then sub status field should be Null
19	Part A General	Deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A except 80JJAA & 80LA(1A)  cannot be claimed by assessee opting for 115BAD / 115BAE / 115BAC(1A).
20	Part A General	115BAD / 115BAE can be opted only by Resident Cooperative society".
21	Part A Gen(2 )	SL.no.2v in Part BTI cannot be declared if assessee selects "sl.no.2" in table F in Part A Gen 2 is "No"
22	Part A Gen(2 )	In Part A Gen, Table F, sl.no.1 is selected as "Yes" then sum of "Percentage of share (if determinate)" should be equal to 100
23	Part A General	If option "Opting it Now" is selected for "If No, option for current assessment year", then "Date of filing of Form 10IF" and "Acknowledgement number" are mandatory in Part A Gen
24	Part A General	If option "Yes" is selected for "Have you opted for new tax regime u/s 115BAD in earlier years within due date ?" then "Date of filing of Form 10IF" and "Acknowledgement number" are mandatory in Part A Gen
25	Part A General	"Date of filing of Form 10IF" and "Acknowledgement number" filled in ITR should match with Date and Acknowledgement of Form 10IF
26	Part A-General	In Part A General, "Whether you are FII / FPI?" should be selected "Yes" for enabling the schedule 115AD
27	Part A-General	In Part A general, if filed in response to a notice u/s 139(9)/142(1)/148/153C or order under section 119(2)(b)/92CD is selected then unique number /Document Identification Number (DIN) and date of such notice/Order are mandatory
28	Part A-General	In Part A- General Status is selected as AOP and sub status is selected either of Primary agricultural and Rural co-op society or Co-op bank or other co-op society but appropriate option is not selected as answer in question "Have you opted for new tax regime u/s 115BAD"?
29	Part A-General	In Part A general, Sl. No. A6 - Date of commencement of business should not be before date of incorporation and should not be after end of financial year

30	Part A-General	If assessee selects sub status field "Limited Liability Partnership or Partnership Firm" in schedule Part A General and Table A in Part A general 2 is blank
31	Part A-General	If assessee selects sub status field "Trust filing ITR other than ITR 7" in schedule Part A General and Sl.No.1 and Sl.No.2 in Table F is blank in Part A general 2
32	Part A-General	If "No" is selected in Sl. No. 1 and Sl. No. 2 in Table F and Sl. No. 4 of Table F is blank
33	Part A-General	Assessee selects sub status " Society registered under society registration Act, 1860 or any other Law corresponding to that state, Business Trust, Investment Fund, any other AOP/BOI" in schedule Part A General and Table A, Sl. No. B and Sl. No. D in Part A general 2 is blank
34	Part A-General	If "Yes" is selected in Sl. No. 2 " Is any member of AOP/BOI or AJP is foreign company? Then Sl. No. C cannot be Zero
35	Part A General	If option "Yes" is selected for d(iv)a or d(iv)b then "Date of filing of Form 10IFA" and "Acknowledgement number" are mandatory in Part A Gen
36	Part A General	"Date of filing of Form 10IFA" and "Acknowledgement number" filled in ITR should match with Date and Acknowledgement of Form 10IFA
37	Part A General	If taxpayer has selected "Yes" in option for "Are you opting for new tax regime u/s. 115BAE?" then date of formation / incorporation should be on & after 01st April 2023
38	Part A General	In Part A- General Status is selected as AOP and sub status is selected either of Primary agricultural and Rural co-op society or Co-op bank or other co-op society & date of incorporation is on or after 01/04/2023 but Either of the options is not selected in A19(di)
39	Part A General	Taxpayer cannot select both the new tax regime u/s. 115BAD and u/s. 115BAE at the same time
40	Part A General	If Assessee has selected any of the sub status " Society registered under society registration Act, 1860 or any other Law corresponding to that state, Business Trust, Investment Fund, any other AOP/BOI, EOI, EOD, other AJP " in schedule Part A General then the field A19d(i) Method of Opting out of New Tax Regime in current Year u/s 115BAC cannot be blank
41	Part A General	In Part A General, A19(di) Set A, No is selected for 2a, yes is selected for 2b or 2c, and date of filing form 10IEA and Ack. No of form 10IEA is not filled up.
42	Part A General	Date of filing of form 10IEA should be after 01/04/2025 and should not be after system date for A.Y 2025-26
43	Part A General	"Date of filing of Form 10IEA" and "Acknowledgement number" filled in ITR should match with Date and Acknowledgement of Form 10IEA for respective AY
44	Part A General	Assessee selects sub status " Firm, LLP, Local authority, Cooperative society " in schedule Part A General then the field A19(di) for selecting the option u/s 115BAC(6) should be disabled
45	Part A General	Option for 115BAC(1A) question is selected as "No" in sl.no.A19(di) Set A(+) and "No " at sl.no.A19(di)(2b) then date of filing of Form 10IEA and Ack number cannot be entered or enabled
46	Part A General	Taxpayer has selected "Yes" in the question " whether you are recognized as MSME?" then details of registration are mandatory to be filled up



47	Part A General	Taxpayer is required to select the condition by virtue of which he is liable for audit u/s. 44AB
48	Part A General	Taxpayer is required to select applicable due date for filing the return of income in Part A General
49	Part A-General	Form 10IFA is filed within due date then it is mandatory to opt for new tax regime u/s.115BAE
50	Part A General	You are liable to audit u/s 44AB, since you have selected Sl. No. a2ii as "No" in Part A General.
51	Part A General	You are liable to audit u/s 44AB, since you have selected Sl. No. a2iii as "No" in Part A General.
52	Part A General	In Part A general, to claim the benefit of section 115BAE the date of incorporation (DOI) and date of commencement(DOC) should be on or after 01/04/2023.
53	Part A General	In Part A General, Audit Information, If sl.no.a2 is No & sl.no.a2i is blank or null
54	Part A General	If option "Opting it Now" is selected for "If No, option for current assessment year", then "Date of filing of Form 10IFA" and "Acknowledgement number" are mandatory in Part A Gen
55	Part A General	If "yes" is selected in sl.no.A19d(i)2 (Set A) in part a general, then its mandatory to provide form 10IEA details for AY 2024-25
56	Part A General	New tax regime can only be selected for AY 2025-26 only if form for opting out are not filed
57	Part A General	If Form 10IEA is filed then details of the form are required to be mentioned in the return
58	Part A General	New tax regime can be Opted out or withdrawn only if Form 10IEA is filed
59	Part A General	If method of Opting out of New Tax Regime in current AY is selected as "by filing 10IEA", Set A needs to be answered.
60	Part A General	If method of Opting out of New Tax Regime in current AY is selected as "by exercising the option in the return of income only", Set B needs to be answered.
61	Part A General	If Business Incomes is declared in the ITR, method of Opting out of New Tax Regime in current AY cannot be selected as "by exercising the option in the return of income only".
62	Part A General	Yes' is selected for A19(d)(i)2 (Set A) in Part A General, but 2a is not filled.
63	Part A General	If 'No' is selected for A19(d)(i)2 (Set A) in Part A General, but 2b is not filled.
64	Part A General	If 'NA' is selected for A19(d)(i)2 (Set A) in Part A General, but 2c is not filled.
65	Part A General	In part A general, only appropriate question of sl. no. A19(d)(i)2 should be answered for respective option selected in A19(d)(i)1(Set A).
66	Part A-General	Form 10IEA is filed, however, in return option is selected as Form 10IEA is not applicable

67	Part A General	If manufacturing cooperative society was not required to file a return in AY 24-25, and option for 115BAE at d(iv)a is not filled
68	Part A General	If manufacturing cooperative society was required to file a return in AY 24-25, and option for 115BAE at d(iv)b is not filled
69	Part A General	Set A or Set B only one can be filled in Part A General for New Tax Regime u/s 115BAC
70	Part A- OI	Sl.no 3a of Part A OI should be equal to column XI(3) of schedule ICDS
71	Part A- OI	Part A OI sl. no. 3b should be equal to column XI(4) of schedule ICDS
72	Part A- OI	In Schedule Part A-OI, sum of Sl.No.5a + 5b + 5c + 5d + 5e should be equal to Sl. No. 5f
73	Part A- OI	In Schedule Part A-OI, sum of Sl.No.6a to 6s should be equal to Sl. No. 6t
74	Part A- OI	In Schedule Part A-OI Sl.No.7j should be equal to sum of values at 7a to 7i
75	Part A- OI	In Schedule Part A-OI, Sl.No.8A.j. should be equal to sum of values at Sl.no.8A.a to Sl.No.8A.i
76	Part A- OI	In Schedule Part A-OI, Sl.No.9.g should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.9f
77	Part A- OI	In Schedule Part A-OI, Sl.No.10 I should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.10 h
78	Part A- OI	In Schedule Part A-OI, Sl.No.11I should be equal to sum of values at Sl.no. Sl.no.11a to Sl.No.11h
79	Part A- OI	In Schedule OI, Sr.no 12i should be equal to sum of Sr.no 12a to 12h
80	Part A- OI	If in Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" at sl.no.17 is selected as YES then Schedule TPSA should be filled
81	Part A - OI	In Part A Other Information, Sl. No. 13 - Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC should be equal to sum of (a+b+c).
82	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii
83	Part A- Manufacturing Account	In "Schedule Manufacturing Account" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii
84	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
85	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)
86	Part A- Manufacturing Account	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii

87	Part A- Manufacturing Account	In Manufacturing Account, value at Sl no 3 should be equal to 1F-2
88	Part A- Manufacturing Account	In Manufacturing Account, Negative values are not allowed in sl.no.1 and sl.no.2
89	Part A- Trading Account	In Trading Account, value at sl.no.4Aiii( c ) should be equal to 4Aiii(a) + 4Aiii(b)
90	Part A- Trading Account	In Part A-Trading Account, SI. No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of SI. No.4A(i)+4A(ii)+4A(iiic).
91	Part A- Trading Account	In Part A-Trading Account, SI. No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
92	Part A- Trading Account	In Part A-Trading Account , SI. No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
93	Part A- Trading Account	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii
94	Part A- Trading Account	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
95	Part A- Trading Account	In Trading Account, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)
96	Part A- Trading Account	Part A Trading Account, Negative values are not allowed other than in sl no 11 and/or 12
97	Part A- Trading Account	Value at "Sl no 11" of Part A trading Account should be equal to Sl no. 3 of Part A Manufacturing Account
98	Part A- P&L Account	Sl no 13 in Part A P&L should be equal to Sl no 12 + 12b+12d of Part A trading account
99	Part A- P&L Account	Sl. No. 14.xic should be equal to sum of Sl. No. 14.x.(ia + ib) in Profit and Loss A/c
100	Part A- P&L Account	In schedule Part A-P & L, sl.no.14 should be equal to sum of values at 14(i + ii + iii + iv + v + vi + vii + viii + ix + x+xic)
101	Part A- P&L Account	In "Schedule A-P&L" sl no. 15 should be equal to sum of 13+14xii
102	Part A- P&L Account	Part A P&L, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
103	Part A- P&L Account	In Part A-P&L, value at sr no.22i to 22x should be equal to SR.NO 22xi.
104	Part A- P&L Account	In schedule Profit and Loss Account, value at Sr.no 23i to 23iv should be equal to Sr.no 23v
105	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 30iii commission should be equal to sl no 30i+30ii

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106	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 31iii Royalty should be equal to sl no 31i+31ii
107	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 32iii should be equal to sl no 32i+32ii
108	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 44x should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
109	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 47 Other expenses should be equal to sum of 47i+47ii+47n
110	Part A- P&L Account	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)
111	Part A- P&L Account	In "Schedule Part A-P& L" should be equal to the sum of [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]
112	Part A- P&L Account	In schedule P& L Total Interest at sl.no.52iii should be equal to "Sl. No. 52.ia+52ib+52iia+52iib"
113	Part A- P&L Account	In "Schedule Part A-P& L", value at sl.no.54 should be equal to the sum of (51 – 52iii – 53)
114	Part A- P&L Account	Salary/Remuneration paid to Partners at sl.no.46 in Profit and Loss claimed by other than Firm.
115	Part A- P&L Account	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)
116	Part A- P&L Account	In "Schedule Part A-P& L" , value at sl.no.59 should be equal to 57 +58
117	Part A- P&L Account	Part A P&L, sl no 61 Balance carried to balance sheet in proprietor's account should be equal to sl no 59-60
118	Part A- P&L Account	In Part A P&L, Sl no 62(i) Gross Turnover or Gross Receipts should be equal to sum of sl no 62ia + 62ib + 62ic
119	Part A- P&L Account	In Part A P&L, Sl no 62(ii) Presumptive Income under section 44AD should be equal to sum of sl no 62iia + 62iib
120	Part A- P&L Account	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).
121	Part A- P&L Account	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b) & 62(i)(c).
122	Part A- P&L Account	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iib) cannot be more than gross receipts at sl.no.62(ib) & 62(ic)
123	Part A- P&L Account	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iia) cannot be more than gross receipts at sl.no.62(ia)
124	Part A- P&L Account	In Profit & Loss A/c , value at field 63(ii) cannot be less than 50% of field 63(i).
125	Part A- P&L Account	In Profit & Loss A/c, business code u/s 44AD is to be selected at sl.no.62 for income declared u/s 44AD at sl.no.62(i) and in sl.no.62(ii).
126	Part A- P&L Account	Name of business must be filled by the assessee if 62(i) and /or 62(ii) is greater than zero in <b>Page 2</b> loss A/c

127	Part A- P&L Account	Business code u/s 44ADA at sl.no.63 is to be selected for income declared u/s 44ADA at sl.no.63(i) and 63(ii) in Profit & Loss A/c
128	Part A- P&L Account	In Profit & Loss A/c, Name of profession at sl.no.63 must be filled by the assessee if 63(i) and /or 63(ii) is greater than zero
129	Part A- P&L Account	In Profit & Loss A/c, Business code u/s 44AE at sl.no.64 is to be selected for income declared u/s 44AE.
130	Part A- P&L Account	In Profit & Loss A/c, Name of business must be filled by the assessee if 64(ii) is greater than zero
131	Part A- P&L Account	In Profit & Loss A/c, sl no 63i cannot be more than 63ii
132	Part A- P&L Account	If sl no 35(i) should be equal to 62 (ii) of schedule P&L
133	Part A- P&L Account	If sl no 35 (ii) should be equal to 63(ii) of schedule P&L
134	Part A- P&L Account	If sl no 35 (iii) should be equal to 64 (iv) of schedule P&L
135	Part A- P&L Account	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero then table 64(i) of 44AE in schedule Profit & Loss A/c should be filed.
136	Part A- P&L Account	In "Schedule Profit & Loss A/c" field 64(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].
137	Part A- P&L Account	In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
138	Part A- P&L Account	In "Schedule Part A-P& L "Total Presumptive Income u/s 44AE at sl.no.64(iv) should be equal to the sum of 64(ii-iii)
139	Part A- P&L Account	Tonnage capacity should not exceed 100MT
140	Part A- P&L Account	Income offered under section 44E should be at least 1. Rs.7500 per month if Tonnage <=12MT 2.Rs.1000 per month per tonne if Tonnage >12MT
141	Part A- P&L Account	In Sch BP Pt 2a "Net profit or loss from speculative business" should be equal to 66iv of Schedule P&L
142	Part A- P&L Account	Presumptive Business Income Under Section 44AD and 44ADA can be claimed only by Resident Partnership Firm.
143	Part A- P&L Account	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)
144	Part A- P&L Account	In schedule P&L Net profit at sl.no.65(i)(d) should be equal to difference between Gross profit at sl.no.65(i)(b) and Expenses in point 65(i)(c)
145	Part A- P&L Account	In schedule P&L Net profit at sl.no.65(ii)(d) should be equal to difference between Gross profit at sl.no.65(ii)(b) and Expenses in point 65(ii)(c)
146	Part A- P&L Account	In Schedule P&L, Si.no 65(i)(b) cannot be more than Si.no65(i)(a)

147	Part A- P&L Account	In Schedule P&L, Si.no 65(ii)(b) cannot be more than Si.no 65(ii)(a)
148	Part A- P&L Account	In schedule P &L, value at field no 65(i)(a) 'Gross receipts' should be equal to total of [65(i)(a)(i)+65(i)(a)(ii)]
149	Part A- P&L Account	In Sch P&L, Sl no 65iia should be equal to sum of sl no 65iia1+65iia2
150	Part A- P&L Account	In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid)
151	Part A- P&L Account	Part A P&L, Sl no 66iv Net income from speculative activity should be equal to "Gross profit (66ii) - Expenses 66(iii)"
152	Part A- P&L Account	In schedule P&L Salary/Remuneration to Partners of the firm at sl.no.64(iii) cannot be greater than zero if presumptive income declared u/s 44AE in sl no 64(ii) is null/blank/zero
153	Schedule Balance Sheet	"Sources of funds" should match with "Total application of funds" in Balance sheet
154	Schedule Balance Sheet	If sl no 1c should be equal to sum of sl no 1a + 1bvi in Sch Balance Sheet
155	Schedule Balance Sheet	If sl no 2c should be equal to sum of sl no 2 (aiii + biii) in Sch Balance Sheet
156	Schedule Balance Sheet	If sl no 5 should be equal to sum of sl no (1c + 2c +3+4iii) in Sch Balance Sheet
157	Schedule Balance Sheet	If sl no 2c should be equal to sum of sl no 2 (aviii + bvii) in Sch Balance Sheet
158	Schedule Balance Sheet	In "Schedule Part A-BS" Total current assets at sl.no.3av should be equal to the sum of 3a(iH + iiC + iiiD + aiv)
159	Schedule Balance Sheet	In "Schedule Part A-BS" Net current assets at sl.no.3e should be equal to value of (3c – 3diii)
160	Schedule Balance Sheet	In "Schedule Part A-BS" Total, application of funds at sl.no.5 should be equal to the sum of (1e + 2c + 3e + 4d)
161	Part A- P&L Account	PAN / Aadhaar is mandatory in sl.no. 48(i) if "Bad debts Amount" is filled in Schedule Profit and loss account
162	Part A- P&L Account	Registration number given in at sl.no.64 at 44AE table in P&L account should be unique
163	Part A- P&L Account	If Sale / Gross receipts of Business are more than 10 crore or Gross receipts from Profession are more than 50Lakhs then assessee should be liable for audit u/s 44AB.So " "Whether liable for audit under section 44AB?" should be "Yes"
164	Part A- P&L Account	Sum of amount in sl.no 46 and amount entered in field no 64(iii) of schedule P&L should be equal to total of value in Col 9 (Remuneration paid/ payable) of point E and Col 6 (Remuneration paid / payable in case of retiring partner) of point A of Part A General-2.
165	Part A- Trading Account	In Part A Trading account, Sl. No. 6 - Total of credits to Trading Account (4D + 5 ) should be equal to sum of Sl. No. 4D + Sl. No. 5
166	Part A- P&L Account	In Sch P&L, breakup of Bad debts shall be consistent with total



167	Part A- P&L Account	Gross Receipts u/s 44ADA at sl.no.63(i) should match with sum of 63(i)a+63(i)b+63(i)c
168	Part A- P&L Account	If Gross Receipts u/s 44ADA are more than Rs.5000000 and cash receipts and any other mode are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.
169	Part A- P&L Account	If Gross Receipts u/s 44AD are more than Rs.2 Crore and cash receipts and any other mode are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.
170	Part A- P&L Account	If Gross Receipts u/s 44ADA are more than Rs.75,00,000, it is mandatory to have a tax audit under 44AB.
171	Part A- P&L Account	If Gross Receipts u/s 44AD are more than Rs.3 Crore, it is mandatory to have a tax audit under 44AB.
172	Part A- P&L Account	Schedule P & L, Bad Debts, 48 (i) & (ii) is not equal to the sum of the amount column of those detail tables.
173	Schedule HP	Schedule HP - Value at field "1g" should be equals to 30% of Annual value at "1f" in schedule HP.
174	Schedule HP	In case of co-owned house property. assessee' s share and co-owner(s) share should be equal to 100 %.
175	Schedule HP	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
176	Schedule HP	Assessee cannot claim interest on borrowed capital if assessee' s share of co-owned property is zero.
177	Schedule HP	If gross rent received/ receivable/ lettable value is zero or null then assessee cannot claim municipal tax
178	Schedule HP	Total of House property should match with total of individual values
179	Schedule HP	If type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value cannot be zero or null
180	Schedule HP	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)
181	Schedule HP	In Schedule HP, Sl.no 1d Total should be output of SL.no (1b+1c)
182	Schedule HP	In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h)
183	Schedule HP	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)
184	Schedule HP	In Schedule HP, Sl.no 2 Pass through income should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI
185	Schedule HP	In Schedule HP, PAN of assessee in Part A General cannot be same as Co-owners PAN in HP
186	Schedule HP	Sum of Interest on borrowed capital entered in table Section 24(b) - Interest on borrowed capital, is not equal to Interest on borrowed capital for each house property

187	Schedule HP	In Schedule HP, Details of Interest on borrowed capital u/s 24(b) is mandatory to claim the deduction.
188	Schedule BP	Amount reduced in sl no A3a in schedule BP cannot be more than the income offered in schedule HP
189	Schedule BP	Amount reduced in sl no A3c in schedule BP cannot be more than the income offered in schedule OS
190	Schedule BP	Amount reduced in sl no A5 in schedule BP cannot be more than the income offered in schedule EI
191	Schedule BP	In schedule BP, value at sl.no.A6 should be equal to value of sl. no. A (1-2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f - 4a - 4b - 4c- 5d) of BP
192	Schedule BP	In schedule BP, Sl.No.A.9.Total should be equal to value of Sl.No.7a + 7b + 7c + 7d + 7e + 7f 8a + 8b
193	Schedule BP	The value at field (A10) of schedule BP should be equal to sum of Sl. No. A(6 + 9)
194	Schedule BP	The value at field (A13) of schedule BP should be equal to sum of Sl. No. (10 + 11 - 12iii).
195	Schedule BP	The value at field (A26) of schedule BP should be equal to sum of Sl No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).
196	Schedule BP	The value at field (A33) of schedule BP should be equal to sum of Sl. No. A(27 + 28 + 29 + 30 + 31 + 32).
197	Schedule BP	In "Schedule BP" value at field (A14) should be equal to the value at Sl. No. 6t of schedule Part A OI.
198	Schedule BP	In "Schedule BP" of value at field A15 should be equal to 7j of Part-OI
199	Schedule BP	In "Schedule BP" of value at field A16 should be equal to 8Aj of Part-OI
200	Schedule BP	In "Schedule BP" of value at field A17 should be equal to the sum of 9g of Part A-OI
201	Schedule BP	In "Schedule BP" of value at field A18 should be equal to the 11I of Part-OI
202	Schedule BP	In Schedule BP, value at field A21 should be equal to sum of 21(i) to 21(xii)
203	Schedule BP	In "Schedule BP" value at field A24 should be equal to sum of sl. no 24(a+b+c+d+e)
204	Schedule BP	In schedule BP value at field A25 should be equal to sum of fields 3a + 4d of schedule OI.
205	Schedule BP	In schedule BP value at field A28 should be equal to total of column (4) of Schedule ESR.
206	Schedule BP	In "Schedule BP" value at filed A29 should be equal to 8B of Part-OI
207	Schedule BP	In "Schedule BP" value at field A30 should be equal to 10I of Part A-OI



208	Schedule BP	In schedule BP value at field A32 should be equal to sum of fields 3b + 4e of schedule OI.
209	Schedule BP	In "Schedule BP" value at field A34 Income should be equal to the value (13 + 26-33)
210	Schedule BP	In "Schedule BP" value at field A35(ix) should be equal to the sum of values at sl.no.35i to 35viii
211	Schedule BP	In "Schedule BP" value at field A36 should be equal to the sum of values at sl.no. A34 + A35ix
212	Schedule BP	In "Schedule BP" of valued at A37 should be equal to the sum of values at sl.no. (37a + 37b + 37c + 37d + 37e + 37)
213	Schedule BP	In schedule BP, Sl.No.4243 should be equal to value at Sl.No.B.39+ B 40- B41.
214	Schedule BP	In "Schedule BP" value at C4647 should be equal to the sum of C(43 + 44-45)
215	Schedule BP	In "Schedule BP" value at field C48 should be equal to the sum of C(46-47)
216	Schedule BP	In "Schedule BP", value at field (D) should be equal to sum of Sl No A37 + B42 + C48
217	Schedule BP	In schedule BP, values at field A4a should match with value mentioned for respective sections at field A35
218	Schedule BP	In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should be equal to sl.no.53 of P&L A/c + sl.no.1E(vi) of Manufacturing A/c.
219	Schedule BP	In "Schedule BP" value at field A39 should be equal to the sum of [4c-(37a + 37b + 37c + 37d + 37e)]
220	Schedule BP	In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s) + Share of income from AOP/ BOI + Total (ci + cii + ciii))
221	Schedule BP	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)-(Business loss set off))
222	Schedule BP	In "Schedule BP", value at field Ev should be equal to sum of Sl No Eii+ Eiii+ Eiv
223	Schedule BP	In Schedule BP Sl no Evi should be equal to sl no Ei-Eiv
224	Schedule BP	In schedule BP value at field 8b should be equal to value at field 16 of schedule OI.
225	Schedule BP	In schedule BP, nature of specified business at sl.no.49 should be selected if income/ loss from specified business at sl.no.C48 is entered
226	Schedule BP	In Sch BP sl no B39 should be equal to Pt 2a "Net profit or loss from speculative business"
227	Schedule BP	If Income is declared under section 44AD/44ADA/44AE is greater than "Zero" at sl.no.35(i), 35(ii) and 35(iii), then Balance sheet particulars at "Regular books of accounts" or at "No accounts" ( S. No C ) is mandatory.

228	Schedule BP / OS	Income under section 115BBF in schedule OS / in Schedule BP can be claimed only by Resident.
229	Schedule ICDS	In "Schedule ICDS" , value at field in 'XI ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X)
230	Schedule BP	Only Resident partnership firm can declare presumptive income u/s 44AD & 44ADA
231	Schedule BP	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed where "Nature of business" is declared as power sector (Code 05001 and 06008).
232	Schedule BP	Amount can be reduced from schedule BP at sl. No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively
233	Schedule BP	In schedule BP, Total depreciation allowable under Income-tax Act at Sl no A12iii should be equal to sum of Sl no A(12i+12ii)
234	Schedule BP	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI
235	Schedule BP	"Deductions in accordance with section 35AD(1)" at sl.no.47 in Schedule BP cannot be claimed by assessee opting for New Tax Regime
236	Schedule BP	Value at sl.no.24( e) in Schedule BP should be minimum of Absolute of Sum of negative values of col 3 - col 2 for all sections in Sch ESR
237	Schedule BP	Amount reduced in sl no A3b in schedule BP cannot be more than the income offered in schedule CG
238	Schedule BP	The Income/receipts, that have been reduced at Sl.No.3 and/or Sl.No.5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',
239	Schedule BP	If in Schedule BP, sl.no.3c is not equal to 3c(i) + 3c(ii)
240	Schedule BP	In Schedule BP, value at sl.no.3ci plus 5c - "Dividend income" cannot be more than value entered in sl.no.14iii of Schedule Profit and Loss A/c
241	Schedule BP	In Schedule BP, Sl. No. A1 "Profit before Tax as per Profit & Loss A/c" is not matching with sum of Sl. No.(54, 62ii, 63ii, 64v and 65iii & 66(iv) of Part A-P&L )
242	Schedule BP	In schedule BP value mentioned at the Sl. No. 37a "Income Chargeable under Rule 7" does not tally with the amount mentioned at the Sl. No. 4c(i) "Profit from activities covered under rule 7".
243	Schedule BP	In schedule BP value mentioned at the Sl. No. 37b "Deemed income chargeable under Rule 7A" Should be minimum 35% of the amount mentioned at the Sl. No. 4c(ii) "Profit from activities covered under rule 7A".
244	Schedule BP	In schedule BP value mentioned at the Sl. No. 37c "Deemed income chargeable under Rule 7B(1)" Should be minimum 25% of the amount mentioned at the Sl. No. 4c(iii) "Profit from activities covered under rule 7B(1)".
245	Schedule BP	In schedule BP value mentioned at the Sl. No. 37d "Deemed income chargeable under Rule 7B(1A)" Should be minimum 40% of the amount mentioned at the Sl. No. 4c(iv) "Profit from activities covered under rule 7B(1A)".

246	Schedule BP	In schedule BP value mentioned at the Sl. No. 37e "Deemed income chargeable under Rule 8" Should be minimum 40% of the amount mentioned at the Sl. No. 4c(v) "Profit from activities covered under rule 8".
247	Schedule BP	Amount entered at Sl. No. 3f "u/s 115BBH (net of Cost of acquisition, if any)" should match with Sl. No. A "Total" of Schedule VDA
248	Schedule ICDS	In Schedule ICDS, Sl. No. 5 - "Net Effect" should be equal to Sl. No. 3 (Increase in profit) Less Sl. No. 4 (Decrease in profit).
249	Schedule BP	In Schedule BP, at Sl. No. 5c "Dividend income" amount cannot be more than Zero.
250	Schedule BP	Sl. no. 43 of schedule BP should be equal to sl. no 2b of schedule BP
251	Schedule BP	Sum of A3 in Schedule BP cannot be greater than sum of revenues in Schedule P & L / trading Account.
252	Schedule CG	In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 - A9a+A(A))
253	Schedule CG	In "Schedule CG" B13 Total should be equal to sum of (B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9e + B10 + B11 - B12a+B(A))
254	Schedule CG	Value at field "C1" in "Schedule CG" should be equal to the sum of (11ii + 11iii + 11iv + 11v + 11vi + 11vii + 11viii + 11ix + 11x of table E ) of Schedule CG.
255	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no A1aiii) is zero , then expenses u/s 48 (sr no A1b(v) cannot be claimed
256	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no A3a) is zero , then expenses u/s 48 (sr no A3b(v) cannot be claimed.
257	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no A5aiii) is zero , then , expenses u/s 48 (sr no A5b(v) cannot be claimed
258	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no A6aiii) is zero , then expenses u/s 48 (sr no A6b(v) cannot be claimed
259	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B1aiii) is zero , then expenses u/s 48 (sr no B1b(iv) cannot be claimed
260	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B3a) is zero , then expenses u/s 48 (sr no B3b(v) cannot be claimed
261	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B4a) is zero , then expenses u/s 48 (sr no B4b(v) cannot be claimed
262	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B7aiii) is zero , then expenses u/s 48 (sr no B7b(v) cannot be claimed
263	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B9aiii) is zero, then expenses u/s 48(sr no B9b(v) cannot be claimed
264	Schedule CG	In schedule CG, Sl. No. A1 bv of STCG Total should be equal to sum of A1(bi + bii + biii +biv)
265	Schedule CG	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-bv)

266	Schedule CG	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
267	Schedule CG	In "Schedule CG" A2(c) should be equal to A(2aiii-2b)
268	Schedule CG	In "Schedule CG" A3ib(v) should be equal to the sum of A3ib (i + ii + iii + iv)
269	Schedule CG	In "Schedule CG" A3i(c) Balance should be equal to the sum of A3i(a – v)
270	Schedule CG	In Schedule CG Sl.no. A3ei of STCG should be equal to the sum of A3i(c + d)
271	Schedule CG	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
272	Schedule CG	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)]
273	Schedule CG	In "Schedule CG" A5(bv) Total should be equal to the sum of (i + ii + iii + iv)
274	Schedule CG	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-bv)
275	Schedule CG	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c + 5d)
276	Schedule CG	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
277	Schedule CG	In Schedule CG Sl.no. A6aiii of STCG should be equal to the sum of A6a(ic + ii)
278	Schedule CG	In "Schedule CG" A6(bv) Total should be equal to the sum of (i + ii + iii + biv)
279	Schedule CG	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-bv)
280	Schedule CG	In "Schedule CG" A7 should be equal to the sum of A(aXi) + aXii + aXiii Ab + c
281	Schedule CG	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8ai + A8aii + A8b + A8c)
282	Schedule CG	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1 where transfer is before 23rd July 2024 $b_i + b_{iia} + \sum b_{iib}(c) + b_{iii}$ ; where transfer is on or after 23rd July 2024 $b_i + b_{ii} + \sum b_{iib}(a) + b_{iii}$
283	Schedule CG	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
284	Schedule CG	In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d)
285	Schedule CG	In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d)

286	Schedule CG	In schedule CG, Sl. No. B2ic of LTCG Balance should be equal to B2(aiii-b)
287	Schedule CG	In schedule CG, Sl. No. B3(biv) LTCG Total should be equal to sum of B3(bi+bii+biii+biv)
288	Schedule CG	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
289	Schedule CG	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi + bii + biii+biv)
290	Schedule CG	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
291	Schedule CG	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
292	Schedule CG	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
293	Schedule CG	In "Schedule CG" B7(1)a(iii) Total should be equal to the sum of (ic + ii)
294	Schedule CG	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii+biv)
295	Schedule CG	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii+biv)
296	Schedule CG	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
297	Schedule CG	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
298	Schedule CG	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)
299	Schedule CG	In schedule CG, Sl. No. B9 bv Total should be equal to sum of B9(bi+bii+biii+biv)
300	Schedule CG	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B9(aiii – bv)
301	Schedule CG	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)
302	Schedule CG	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + aXii +aXiii+b + c)
303	Schedule CG	In "Schedule CG" B11 Pass Through Income in the nature of Long-Term Capital Gain should be equal to the sum of individual amounts
304	Schedule CG	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d )
305	Schedule CG	In Schedule CG, Sl. No. Exi should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii+ix+x)
306	Schedule CG	In "Schedule CG" E(xii) Total should be equal to the sum of Ei(Capital Loss to be set off) - Exi(Total loss set off)

307	Schedule CG	Schedule CG sl no Ei2 should be equal to sum of sl no (A3ei+ A4ai+ A8ai+A8aii)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein
308	Schedule CG	Schedule CG sl no Ei4 should be equal to sum of sl no (A5e+ A8b+AII (chargeable @30%) )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
309	Schedule CG	Schedule CG sl no Ei5 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c+ AII ( Chargeable at App rate)) 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
310	Schedule CG	In Schedule CG, sl no Ei6 should be equal to sl no A9b.
311	Schedule CG	In Schedule CG sl no Ei7 should be equal to sl no (B5i+B6ii+B7ci+B7ciii+B8i+B9ei+ B11a1i +B11a2i +B(A)@10%) 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
312	Schedule CG	Schedule CG sl no Ei9 should be equal to sl no (B1ga+B2ei+B3c+B4ci+B6i+B9ei+B10i+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
313	Schedule CG	In Schedule CG, sl no Ei10 should be equal sl no B12b.
314	Schedule CG	Schedule CG sl no Eii - STCG @15% should be equal to sum of sl no (A3ei+A4ai+A8ai)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
315	Schedule CG	Schedule CG sl no Eiv should be equal to sum of sl no (A5e+A8b+AII (chargeable @30%))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
316	Schedule CG	Schedule CG sl no Ev should be equal to sum of sl no (A1e+A2c+A4b+A6g +A7+A8c+ AII ( Chargeable at App rate))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
317	Schedule CG	In Schedule CG, sl no Evi should be equal to sl no A9b.
318	Schedule CG	Schedule CG sl no Evii should be equal to sl no (B5i+ B6ii+ B7ci+ B7ciii+ B8i+ B11a1i+ B11a2i+ B(A)@10%) 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
319	Schedule CG	Schedule CG sl no Eix should be equal to sl no (B1ga+B2ei+B3c+ B4ci+B6i+B9ei+B10i+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
320	Schedule CG	In Schedule CG, sl no Ex should be equal sl no B12b.
321	Schedule CG	Deductions claimed u/s 54D, 54EC, 54G, 54GA in STCG and LTCG should match with amount mentioned in respective section of Table D .



322	Schedule CG	In Sch CG, value at field E11 is not equal to the Col no (1-2-3-4-5-6-7-8-9-10)
323	Schedule CG	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5via of schedule BFLA
324	Schedule CG	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
325	Schedule CG	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
326	Schedule CG	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xa of schedule BFLA
327	Schedule CG	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
328	Schedule 112A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
329	Schedule 112A	In Schedule 112A, Col. 9 "If the long-term capital asset was acquired before 01.02.2018" should be lower of Col. 6 and Col. 11
330	Schedule 112A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
331	Schedule 112A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
332	Schedule 112A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)
333	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
334	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 9 "If the long-term capital asset was acquired before 01.02.2018" should be lower of Col. 6 and Col. 11
335	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
336	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
337	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)
338	Schedule CG	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
339	Schedule CG	In Schedule CG, Table F Sl. No. 9 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA
340	Schedule CG	In Schedule CG, Sl. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
341	Schedule CG	In Schedule CG, Sl. No. B"DTAA" Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)

342	Schedule CG	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), else value at A1(aiii) should be equal to A1(aii)
343	Schedule CG	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii)
344	Schedule CG	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
345	Schedule 112A	In schedule 112A, Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"
346	Schedule 115AD(1)(iii) proviso	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"
347	Schedule 112A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased "On or Before 31st January 2018"
348	Schedule 112A	In Schedule 112A, Col. 11 "Total Fair Market Value of capital asset as per section 55(2)(ac)" should be equal to Col. 4*Col. 10 for the shares purchased On or Before 31st January 2018
349	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 6 "Total Sale Value" should be equal to Col. 4*Col. 5 for the shares purchased "On or Before 31st January 2018 "
350	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 11 "Total Fair Market Value of capital asset as per section 55(2)(ac)" should be equal to Col. 4*Col. 10 for the shares purchased "On or Before 31st January 2018 "
351	Schedule CG	In Schedule CG, value at sl.no.A2iii should be higher of sl.no.A2i or A2ii
352	Schedule CG	In Schedule CG, value at sl.no.BA2iii should be higher of sl.no.B2i or B2ii
353	Schedule 115AD(1)(iii) proviso	In Schedule 112A, Col 14. Balance (i.e. "Balance112A") is Blank/Null/tag is not present in JSON, then Col 14. Balance (i.e. "Balance115AD") of Schedule 115AD is allowed & values at the said field can be positive & negative value (including zero).
354	Schedule 112A	In Schedule 115AD, Col 14. Balance (i.e. "Balance115AD") is Blank/Null/tag is not present in JSON, then Col 14. Balance (i.e. "Balance112A") of Schedule 112A is allowed & values at the said field can be positive & negative value (including zero).
355	Schedule CG	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biia) is more than Zero
356	Schedule CG	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biib) is more than Zero
357	Schedule CG	In Schedule CG, SL. No. C3 Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of "Sum of Capital Gain Incomes" and "Income from transfer of Virtual Digital Assets"
358	Schedule CG	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
359	Schedule CG	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value under the head 'Capital Gain' of schedule SI



360	Schedule CG	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value at Sl. No. C2
361	Schedule VDA	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
362	Schedule VDA	In Schedule VDA, value at Sl. No. A 'Total (Sum of all Positive Incomes of Business Income in Col. 7) should be equal to sum of col. 7 if head of income is selected as Business income in col. 4
363	Schedule VDA	In Schedule VDA, value at Sl. No. B 'Total (Sum of all Positive Incomes of Capital Gain in Col. 7) should be equal to sum of col. 7 if head of income is selected as Capital Gain in col. 4
364	Schedule CG	In Schedule CG, Table D, Sl. No. 1aiv, 1civ and 1div is more than zero but details of iva, ivb and ivc are blank
365	Schedule CG	In "Schedule CG" A3iib(v) should be equal to the sum of A3iib (i + ii + iii + iv)
366	Schedule CG	In "Schedule CG" A3ii(c) Balance should be equal to the sum of (A3iia – A3iibv)
367	Schedule CG	In Schedule CG Sl.no. A3iie of STCG should be equal to the sum of A3ii(c + d)
368	Schedule CG	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A3e(i + ii)
369	Schedule CG	In Schedule CG, at Sl. No. A3, 111A or 115AD(1)(b)(ii) can only appear once in the ITR.
370	Schedule CG	In Schedule CG Sl.no. A4a of STCG should be equal to the sum of A4a(i + ii)
371	Schedule CG	In Schedule CG, indexation should not be allowed if the asset is transferred On or after 23 July 2024
372	Schedule CG	In Schedule CG, sum of B2ei + B2eii is not equal to B2e.
373	Sch CYLA, Sch CG	In Schedule CYLA, Long term capital gain taxable @12.5% should be equal to Sl. No. 11viii of item E of Schedule CG
374	Sch CG and 112A	In Schedule CG, value of capital gains u/s 112A (where transfer is before 23 July 2024) should be equal to the corresponding amount mentioned for the same in Schedule 112A
375	Sch CG	In Schedule CG, value of capital gains u/s 112A (where transfer is on or after 23 July 2024) should be equal to the corresponding amount mentioned for the same in Schedule 112A
376	Sch CG	In Schedule CG, Long Term Capital Gains u/s 112A before 23 July 2024 and on or after 23 July 2024 should be equal to the total Long Term Capital Gains from such shares
377	Sch CG	In schedule CG, value at sl.no.B6 should be same as B6i+B6ii+B6iii
378	Sch CG	In schedule CG, value at B8i should be same as value at col 14(i) "sum of CG where transfer was before 23rd July 2024"
379	Sch CG	In schedule CG, value at B8ii should be same as value at col 14(ii) "sum of CG where transfer was on or after 23rd July 2024"

380	Sch CG	In schedule CG, value at sl.no.B8 should be same as B8i+B8ii
381	Sch CG	In schedule CG, value at B9e should be equal to B9ei+B9eii
382	Sch CG	In schedule CG, dropdown at sl.no.B10a , "Whether date of limitation / withdrawal was before 23rd July 2024 " is mandatory to select if any field in a row is filled
383	Sch CG	In schedule CG, value at sl.no.B10b should be same as B10bi+B10bii
384	Sch CG	In schedule CG, value at B10(i) should be equal to "B10bi + B10ci + sum of B10a where date of limitation / withdrawal was before 23rd July 2024"
385	Sch CG	In schedule CG, value at B10(ii) should be equal to "B10bii + sum of B10a where date of limitation / withdrawal was on or after 23rd July 2024"
386	Sch CG	Schedule CG sl no Ei3 should be equal to sum of sl no (A3eii+ A4a(ii)+ A8a(ii)+A(A) @20%)
387	Sch CG	Schedule CG sl no Eiii should be equal to sum of sl no (A3eii+A4a(ii)+A8a(ii)+A(A) @20%) where transfer was on or after 23rd July 2024
388	Sch CG	Schedule CG sl no Ei8 should be equal to sl no (B1eb+ B2eii+B5ii+B6ii+B7cii+B8ii B9eii*+B10ii* +B11a1ii*+B11a2ii* +B(II)@12.5%)
389	Sch CG	Schedule CG sl no Eviii should be equal to sl no (B1eb+ B2eii+B4cii+ B5ii+B6ii+B7cii+B8ii + B9eii*+B10ii* +B11a1ii*+ B11a2ii* +B(II)@12.5%)
390	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 15%.
391	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 20%.
392	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 30%.
393	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG Applicable rates%.
394	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG DTAA rates.
395	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 10%.
396	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 12.5%.
397	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 20%.
398	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG DTAA Rates.
399	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL15%.

400	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL20%.
401	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL30%.
402	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL Applicable rate %.
403	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL_DTAA Rates
404	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 10%
405	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 12.5%
406	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 20%
407	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL_DTAA Rates
408	Schedule CG	In Table E of Schedule CG, Column 11 of each row should be equal to 1-(2+3+4+5+6+7+8+9+10)
409	Schedule CG	In Table E of Schedule CG, Row (xi) 'Total loss set off' of each column should be equal to (ii + iii + iv + v + vi+vii+viii + ix+ x))
410	Schedule CG	In Table E of Schedule CG, Row (xii) 'Loss remaining after set off' should be equal to (i - xi)
411	Schedule 112A	In schedule 112A, Value at field "Total of Col 14 where transfer was before 23rd July 2024 " is not matching with sum of individual fields of col 14 where dropdown is selected as "Before 23rd July 2024 " in 1b
412	Schedule 115AD	In schedule 115AD, Value at field "Total of Col 14 where transfer was before 23rd July 2024 " is not matching with sum of individual fields of col 14 where dropdown is selected as "Before 23rd July 2024 " in 1b
413	Schedule CG	In Schedule Capital Gain, B1(g), Total Long-term Capital Gains on Immovable property where transfer was (ΣB1e ) - This field should be equal to sum of B1ga + B1gb
414	Schedule CG	In Schedule CG, B1g(a) Before 23rd July 2024 (sum of capital gains on all properties transferred before 23rd July 2024) - This field should be equal to sum of B1e, all properties where Date of sale/ Transfer is before 23rd July 2024.
415	Schedule CG	B1g(b) On or after 23rd July 2024 (sum of capital gains on all properties transferred on or after 23rd July 2024) - This field should be equal to sum of B1e, all properties where Date of sale/ Transfer is on or after 23rd July 2024.
416	Schedule CG	In Schedule CG, B7 should be equal to sum of i + ii+ iii
417	Schedule CG	In Schedule CG, Table E, entire loss should be set off with gains available for set off.
418	Schedule CG	In Schedule CG, B1, total cost of improvement with indexation [Σbiib('c)]does not match with sum total of individually provided Cost of improvement with indexation [biib('c)]

419	Schedule CG	If in Schedule CG, Table D, Sl. No. 1aiv,1biv and 1div " Amount deposited in Capital Gains Accounts Scheme before due date" is more than zero then details of Sl. No. iva " Date of Deposit", Sl. No. ivb " Account number" and Sl. No. ivc "IFS Code" should not be blank or null
420	Schedule CG	Dividend income u/s 2(22)(f) at sl no. 1aiii of OS is mandatory, if capital loss is shown A(A) or B(A) of Schedule CG
421	Schedule CG	In Schedule CG, B1, total cost of improvement without indexation [ $\Sigma$ biib(a)] does not match with sum total of individually provided Cost of improvement without indexation [biib(a)]
422	Schedule CG	In Schedule CG, B4 b(va) Total for the purpose of computing excess tax, where transfer was before 23rd July 2024 is not equal to bia + biia + biiii
423	Schedule CG	In Schedule CG, B4 ca LTCG for the purpose of computing excess tax, where transfer was before 23rd July 2024 is not equal to 4a – 4va
424	Schedule CG	In Schedule CG, B4 (d) Tax as per 112(1)(a)(ii)(A) or 112(1)(c)(ii)(A) is not equal to B4(ci)*20% .
425	Schedule CG	In Schedule CG, B4 (e) Tax as per 1st Proviso to section 112(1) is not equal to B4(ca)*10%
426	Schedule CG	In Schedule CG, B4 (f) Excess amount is not equal to B4(d) – B4(e)
427	Schedule CG	In AY 25, In Schedule CG, STCG @20% & LTCG@12.5% cannot be entered in Q1.
428	Schedule CG	In Schedule CG, B4, deduction u/s 48 cannot be claimed if Cost of acquisition is not provided
429	Schedule CG	In schedule CG, Table F, if sl.no.1, value in Q3,Q4, Q5 > 0
430	Schedule OS	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a + 1b + 1c + 1d + 1e)
431	Schedule OS	In "Schedule OS" 3d should be equal to 3a + 3b+3c
432	Schedule OS	If in Schedule OS, Sl.no 1c is equal to zero or null then Sl.no. 3b Depreciation deduction is greater than zero or null
433	Schedule OS	In “Schedule OS” 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)
434	Schedule OS	In Schedule OS, Sl.no 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d
435	Schedule OS	In “Schedule OS” in 9 “Income from other sources” should be equal to the sum of 7 + 8e
436	Schedule OS	In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of individual values entered in amount col.
437	Schedule OS	In “Schedule OS” in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
438	Schedule OS	Taxpayer is a non-resident and showing income under section 115BBF

439	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1ai should not exceed the field 1ai "Dividend income"
440	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"
441	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"
442	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
443	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
444	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" above
445	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates" above
446	Schedule OS	In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to $(1 - 3 + 4 + 5 - \text{DTAA related to 1})$ i.e "Gross income chargeable to tax at normal applicable rates $(1a + 1b + 1c + 1d + 1e) - \text{Deductions under section 57} + \text{Amounts not deductible u/s 58} + \text{Profits chargeable to tax u/s 59} - \text{DTAA related to 1 in table f}."$
447	Schedule OS	In "Schedule OS" in 2e "Applicable rate At col 10" should be lower of col Rate as per Treaty or Rate as per I.T. Act
448	Schedule OS	In Schedule OS - Sum of 2ai+2aii+2b+2c+2d+2e elements related to Sl. No. 1 should be equal to SL.no.2
449	Schedule OS	In Schedule OS, Sl. No. 1b should be equal to sum of $(bi+bii+biii+biv+bv)$
450	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Income by way of winnings from lotteries u/s 115BB" should be equal to Sl. No. 1 "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
451	Schedule OS	In Schedule OS, deduction at sl.no.3c cannot be claimed only if Dividend is declared in sl.no.1ai and 1aii of Schedule OS
452	Schedule OS	In Schedule OS, Sl.no 2c Income from other sources chargeable at special rates should be equal to sum of all the drop downs
453	Schedule OS	In Schedule OS, Interest expenditure u/s 57(1) at Sl.No.3c should not be more than 20% of dividend income included in Total Income without considering this expense.
454	Schedule OS	In Schedule OS, sl.no.1a should be equal to $1a(i) + 1a(ii) + 1a(iii)$
455	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of ""Dividend Income u/s 115A(1)(a)(i) other than first proviso to section 115A(1)(a)(A) @ 20% ( Including PTI Income)"" should be equal to Sl. No. 2c and 2d of Schedule OS

456	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income u/s 115AC @ 10% (Including PTI Income)" should be equal to Sl. No. 2c and 2d of Schedule OS
457	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
458	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
459	Schedule OS	In Schedule OS, Sl. No 3a Expenses / deductions other than "c" should not be allowed if income is not offered in Sl No 1(b) Interest / Sl No 1(c) Rental Income from Machinery, Plants, Buildings, etc., / Sl No 1(d) Income of the nature referred to in section 56(2)(x) which is chargeable to tax / Sl No 1(e) Any Other income (Specify)
460	Schedule OS	In Schedule OS, Sl. No. 2b Income chargeable u/s 115BBE should be equal to sum of Sl. No. bi + bii + biii + biv+ bv + bvi
461	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of Income earned by way of winning from any online game chargeable u/s 115BBJ" should be equal to Sl. No. 1"Winnings from online games chargeable u/s 115BBJ"
462	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend income under proviso to sec 115A(1)(a)(A) @10% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
463	Schedule OS	In Schedule OS, quarterly break up of Dividend Income at 3b should be equal to "Dividend Income referred in Sl. No. 1a(iii) " in Schedule OS
464	Schedule OS	In AY 25, In Schedule OS, Dividend u/s 2(22)(f) cannot be entered in Q1 & Q2
465	Schedule OS	In schedule OS, at sl.no.10 Dividend u/s 1a(iii) at row (3b), value in Q1, Q2 > 0
466	Schedule DEP	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) in Schedule BP should be equal to Point No. 6 of Schedule DEP
467	Schedule DPM	In "Schedule DPM" value at Sr. no. 6 in Schedule DPM should be equal to (3+4-5) Or zero if result is negative
468	Schedule DPM	Schedule DPM, sl no 9 should be equal to value of sl no 7-8 or 0 if result is negative.
469	Schedule DPM	In "Schedule DPM" Total depreciation at sl.no.15 should be equal to the sum of (10 + 11 + 12 + 13 + 14)
470	Schedule DPM	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16) or "0" if result is negative
471	Schedule DOA	Sr. no. 6 in Schedule DOA should be equal to (3+4-5) or zero if result is negative
472	Schedule DOA	Schedule DOA, sl no 9 should be equal to sl no 7-8 or 0 if result is negative
473	Schedule DOA	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)



474	Schedule DOA	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13) or "0" if result is negative
475	Schedule DEP	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d)
476	Schedule DEP	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)
477	Schedule DEP	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)
478	Schedule DEP	In Schedule DEP, value at sl.no.1a "Plant and machinery entitled for depreciation @ 15%" should be equal to sl no 17i or 18i of schedule DPM as applicable
479	Schedule DEP	Schedule DEP, value at sl.no.1b "Plant and machinery entitled for depreciation @ 30%" should be equal to sl no 17ii or 18ii of schedule DPM as applicable
480	Schedule DEP	Schedule DEP, value at sl.no.1c "Plant and machinery entitled for depreciation @ 40%" should be equal to sl no 17iii or 18iii of schedule DPM as applicable
481	Schedule DEP	Schedule DEP, value at sl.no.1d "Plant and machinery entitled for depreciation @ 45%" should be equal to sl no 17iv or 18iv of schedule DPM as applicable
482	Schedule DEP	Schedule DEP, value at sl.no.2a "Building entitled for depreciation @ 5%" should be equal to sl no 14ii or 15ii of schedule DOA as applicable
483	Schedule DEP	Schedule DEP, value at sl.no.2b "Building entitled for depreciation @ 10%" should be equal to sl no 14iii or 15iii of schedule DOA as applicable
484	Schedule DEP	Schedule DEP, value at sl.no.2c of "Building entitled for depreciation @ 40%" should be equal to sl no 14iv or 15iv of schedule DOA as applicable
485	Schedule DEP	Schedule DEP, value at sl.no.3 "furniture and fittings" should be equal to sl no 14v or 15v of schedule DOA as applicable
486	Schedule DEP	Schedule DEP, value at sl.no.4 "intangible assets" should be equal to sl no 14vi or 15vi of schedule DOA as applicable
487	Schedule DEP	Schedule DEP, value at sl.no.5 "Ships" should be equal to sl no 14vii or 15vii of schedule DOA as applicable
488	Schedule DCG	In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d)
489	Schedule DCG	In "Schedule DCG" 2d Total should be equal to value entered in ( 2a + 2b + 2c)
490	Schedule DCG	In "Schedule DCG" Total at sl.no.6 should be equal to the sum of 1e + 2d + 3 + 4 + 5
491	Schedule DCG	In "Schedule DCG" , value at sl.no.1a Block entitled for depreciation @ 15 per cent should be equal to sl.no.20i of Schedule DPM
492	Schedule DCG	In "Schedule DCG" , value at sl.no.1b Block entitled for depreciation @ 30 per cent should be equal to sl.no.20ii of Schedule DPM
493	Schedule DCG	In "Schedule DCG" , value at sl.no.1c Block entitled for depreciation @ 40 per cent should be equal to sl.no.20iii of Schedule DPM

494	Schedule DCG	In "Schedule DCG" , value at sl.no.1d Block entitled for depreciation @ 45 per cent should be equal to sl.no.20iv of Schedule DPM
495	Schedule DCG	In "Schedule DCG" , value at sl.no.2a Block entitled for depreciation @5 per cent should be equal to sl.no.17ii of Schedule DOA
496	Schedule DCG	In "Schedule DCG" , value at sl.no.2b Block entitled for depreciation @10 per cent should be equal to sl.no.17iii of Schedule DOA
497	Schedule DCG	In "Schedule DCG" , value at sl.no.2c Block entitled for depreciation @40 per cent should be equal to sl.no.17iv of Schedule DOA
498	Schedule DCG	In "Schedule DCG" Furniture and fittings at sl.no.3 should be equal to the Schedule DOA- 17v
499	Schedule DCG	In "Schedule DCG" Intangible assets at sl.no.4 should be equal to Schedule DOA- 17vi
500	Schedule DCG	In "Schedule DCG" Ships at sl.no.5 should be equal to Schedule DOA- 17vii
501	Schedule DCG	In Schedule CG Sl.no. A6e of STCG should be equal to the sl.no.6 of schedule - DCG
502	Schedule DPM	Additional depreciation at sl.no.12, 13 and 14 cannot be claimed by the assessee opting for new tax regime
503	Schedule DPM	Depreciation @45% in Schedule DPM cannot be claimed by assessee opting for 115BAD
504	Schedule DPM	Schedule DPM, value at sl.no.20 should be equal to "5 + 8 -3 - 4 -7 - 19".
505	Schedule DOA	Schedule DOA, value at sl.no.17 should be equal to "(5+8-3-4-7-16)"
506	Schedule DPM	Schedule DPM, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
507	Schedule DPM	Schedule DPM, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
508	Schedule DOA	Schedule DOA, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
509	Schedule DOA	Schedule DOA, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
510	Schedule DPM	Depreciation u/s 32_1_ii (Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5)) should not be allowed to firm, LLP and Co-operative society or if New Tax Regime has been opted for.
511	Schedule DPM	In Schedule DPM, value at sl.no.3 should match with 3a + 3b
512	Schedule DPM	In schedule DPM, Proportionate depreciation at sl.no.18 should be out of Net aggregate depreciation at sl.no.17
513	Schedule DOA	In schedule DOA, Proportionate depreciation at sl.no.15 should be out of Net aggregate depreciation at sl.no.14
514	Schedule IF	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value in individual columns.



515	Schedule EI	In Schedule EI, sl.no.5 should be equal to amount in sl.no.1(iv)(a+b+c) of Schedule PTI
516	Schedule EI	In "Schedule EI, Value at '6' "Total" should be equal to the value of (1 + 2+ 3a+3b + 4 + 5 )
517	Schedule EI	In "Schedule EI, Value at '2v' "Net Agricultural income for the year" should be equal to the value of 2(i – ii – iii + iv)
518	Schedule EI	In "Schedule EI, value at Sl.no '2iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "Sl. No. 38 of Sch. BP"
519	Schedule AMT	In Schedule AMT, Sl.no. 4 tax payable under section 115JC is should be equal to 9% of Sl.no.3a of AMT where value at Sl.No.sl.no.4 is > 0 in case any unit is located in IFSC.
520	Schedule AMT	In "Schedule AMT", Value of field sl.no.1 should be equal to value of "13 of Part B TI"
521	Schedule AMT	In Schedule AMT, Sl.no. 2a is not equal to sum of system computed values of sl.no.'d' to sl.no.'m' of Sch VIA subject to sl.no.9-sl.no.10 of Part BTI
522	Schedule AMT	In Schedule AMT, Sl.no. 2b is not equal to total deduction under section <del>u/s</del> 10AA at sl.no.12a of Part BTI
523	Schedule AMT	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"
524	Schedule AMT	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "Sl.no.1 + Sl.no.2d"
525	Schedule AMTC	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2024-25" should be equal to "1d of Part-B-TTI"
526	Schedule AMTC	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2024-25" should be equal to "2g of Part-B-TTI"
527	Schedule AMTC	In "Schedule AMTC" , value at field sl.no.3 "Amount of tax against which credit is available" should be equal to value of (Sl.no.2 - Sl.no.1)
528	Schedule AMTC	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1
529	Schedule AMTC	In "Schedule AMTC", value at sl.no.5 should be equal to value at field '4xv ' "Total" of column "AMT Credit Utilised during the Current Assessment Year (C)"
530	Schedule AMTC	In "Schedule AMTC", value at Sl.no.6 should be equal to value at Sl.no.4xii "Total" of column "Balance AMT Credit Carried Forward (D)"
531	Schedule AMT	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) if such adjusted total income exceeds Rs. 20 Lacs for AOP/BOI/AJP
532	Schedule AMT	AMT should be computed at sl.no.4 where total income is adjusted under section <del>u/s</del> 115JC(2) for Firm
533	Schedule AMTC	In Schedule AMTC, set off in earlier assessment years at sl.no.B2(xiv) cannot be claimed for AY 2024-25
534	Schedule PTI	In Schedule PTI, Col. 9 should be equal to Col. 7-8

535	Schedule PTI	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
536	Schedule PTI	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
537	Schedule PTI	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
538	Schedule PTI	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
539	Schedule FSI	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)
540	Schedule FSI	Schedule FSI is not applicable for non-residents
541	Schedule FSI	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for Column d, c b and e
542	Schedule TR	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
543	Schedule TR	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
544	Schedule TR	In schedule TR, sl no 2+3 should be equal to total of column 1d
545	Schedule TR	Schedule TR is not applicable for non-resident
546	Schedule TR	In Schedule TR, Col c Total taxes paid outside India is not equal to total of Col. C of Schedule FSI in respect of each country
547	Schedule TR	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
548	Schedule GST	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.
549	Schedule GST	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.
550	Schedule TPSA	In Schedule TPSA, Income tax payable at sl.no.2a should be 18% of amount of primary adjustment sl.no.1
551	Schedule TPSA	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable
552	Schedule TPSA	In Schedule TPSA, Health & Education cess should be 4% of amount of (Additional income tax payable+ Surcharge )
553	Schedule TPSA	In Schedule TPSA, Sr. No. 2d should be equal to sum of (2a +2b+2c)
554	Schedule TPSA	In Schedule TPSA, Sr. No. 3 is should be equal to sum of Tax amount deposited

555	Schedule TPSA	In Schedule TPSA, Sr. No. 4 should be equal to (2d-3)
556	Schedule TPSA	In schedule TPSA , Date at which tax is deposit cannot be after System Date
557	Schedule RA	Schedule RA, total donation should be equal to donation in cash + donation in other mode
558	Schedule RA	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash
559	Schedule RA	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash
560	Schedule RA	Schedule RA, Total donation should be equal to bifurcation of total donation
561	Schedule ESR	In "Schedule ESR", value in col (4) should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2
562	Schedule ESR	In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)
563	Schedule EI	In "Schedule EI" in total of Other exempt income at sl.no.3, should be equal to value entered in individual columns.
564	Schedule AMTC	In "Schedule AMTC" Col. D should be equal to the value of Col. B3 - Col. C
565	Schedule AMTC	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2
566	Schedule UD	In schedule UD, value at sl. No. 3a should be "0" if the assessee opted for 115BAD / 115BAC(1A) taxation
567	Schedule AMTC	In Schedule "AMTC", values at Col C and Col D should be "0" if New Tax Regime is "yes"
568	Schedule UD	In Schedule UD, value at sl.no.4 should not be more than sl.no. 3- sl.no.3a
569	Schedule EI	If agricultural income in Schedule EI at sl.no.2(v) > 500000 then details of land should be provided in table at sl.no.2vi
570	Schedule UD	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- sl.no.3a-4 in all the rows
571	Schedule AMT	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.
572	Schedule AMT	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to difference value of "Sl.no.3- Sl.no.3a"
573	Schedule AMT	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC is zero then Sl.no.3a and Sl.no.3b should also be zero
574	Schedule FSI	Income against house property shown in schedule FSI should be minimum amount income shown in Sl.no 1k+3 under income under the head house property

575	Schedule FSI	Income against Business or profession shown in schedule FSI should be minimum income shown in ( Sl.no.D of Trading Account + Positive values of Sl.no. 14 of schedule Profit and loss)
576	Schedule FSI	Income against Capital gains shown in schedule FSI cannot be less than income shown under the head under capital gains
577	Schedule FSI	Income against other sources shown in schedule FSI cannot be less than income shown under the head under the head other sources
578	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3i - 35(1)(i), should be equal to Sl. No. 2i - 35(1)(i)
579	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3ii - 35(1)(ii), should be equal to Sl. No. 2ii - 35(1)(ii)
580	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3iii - 35(1)(ia), should be equal to Sl. No. 2iii - 35(1)(ia)
581	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3iv - 35(1)(iii), should be equal to Sl. No. 2iv - 35(1)(iii)
582	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3v - 35(1)(iv), should be equal to Sl. No. 2v - 35(1)(iv)
583	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3vi - 35(2AA), should be equal to Sl. No. 2vi - 35(2AA)
584	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3vii - 35(2AB), should be equal to -Sl. No. 2vii - 35(2AB)
585	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3viii - 35(CCC), should be equal to Sl. No. 2viii - 35(CCC)
586	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3ix - 35(CCD), should be equal to Sl. No. 2ix - 35(CCD)
587	Schedule UD	In Schedule UD, value at sl.no.8 should be equal to sl.no. 6 - Sl. No. 7
588	Schedule UD	In Schedule UD, sum of individual row should match with value at total fields for all columns i.e. column 3 to 8
589	Schedule UD	In Schedule UD, value at Sl. No. 5 for current assessment year should not exceed the value mentioned at Sl. No. 12iii of Schedule BP
590	Schedule 115TD	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
591	Schedule 115TD	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
592	Schedule 115TD	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
593	Schedule 115TD	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
594	Schedule 115TD	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sr.no. 9 "Specified date u/s 115TD" is blank
595	Schedule 115TD	In Schedule Part B-TTI, Sr.no. 12 - "Net tax payable on 115TD income including interest u/s 115TD" should match with Sr. No. 12 of Schedule 115TD.

596	Schedule 115TD	Income entered in return and tax is not computed on the same.
597	Schedule EI	In Schedule EI, at Sl.No. 3b "Dividend income" amount cannot be more than Zero.
598	Schedule SI	In "PART B- TTI", value at Sl.no '2b' should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"  For Business Trust and Investment Funds tax to be computed as per Section 115UA & 115UB, respectively.
599	Schedule SI	Income offered in 2c of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA
600	Schedule SI	Income offered in 2d of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA
601	Schedule SI	Value at sl.no.2a 115BB in schedule OS should match with corresponding income offered in schedule SI subject to DTAA
602	Schedule SI	In schedule SI, 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in sl. No 2b of schedule OS
603	Schedule SI	In schedule SI, Amount of special income u/s 115BBF under head business or profession, offered in schedule SI should match with amount offered in sl no 3d of schedule BP
604	Schedule SI	In schedule SI, Income at "115BBG" should match with amount of income offered in sl no 3e of schedule BP
605	Schedule SI	Income from other sources chargeable at special rates in India as per DTAA in Schedule SI should be equal to Sl.No. 5(xv) of Schedule BFLA Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes".  If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
606	Schedule SI	Tax amount at column (ii) should be equal to taxable income multiply by special rate mentioned against that column except excluding OS DTAA, 112A, PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid, STCG-DTAA, LTCG-DTAA fields
607	Schedule SI	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero
608	Schedule SI	Sum of income u/s 111A, u/s 115AD(1)(ii)- Proviso & Pass-Through Income in the nature of Short-Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5via of schedule BFLA
609	Schedule SI	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass-Through Income in the nature of Short-Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vii of schedule BFLA
610	Schedule SI	Sum of income u/s 112 (LTCG on others) & Pass-Through Income in the nature of Long-Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in sl no 5xi of schedule BFLA

611	Schedule SI	<p>Sum of income u/s</p> <p>(i)112 proviso (LTCG on listed securities/ units without indexation),</p> <p>(ii)112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</p> <p>(iii)112A (LTCG on sale of shares on which STT is paid),</p> <p>(iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB),</p> <p>(v)115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>(vi)115AD(1)(b)(iii)-LTCG by FII,</p> <p>(vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>(viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</p> <p>(ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A</p> <p>in schedule SI should be equal to Sl. No. 5xa schedule BFLA ( where sale is on &amp; after 23rd july'24)</p>
612	Schedule SI	Total of Income (i) of schedule SI should match with sum of individual line items
613	Schedule SI	Total of all tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
614	Schedule SI	STCG chargeable at special rates in India as per DTAA should be equal to sl.no.5ix in schedule BFLA
615	Schedule SI	LTCG chargeable at special rates in India as per DTAA should be equal to sl.no.5xii in schedule BFLA
616	Schedule SI	In schedule SI, value of "Income u/s 115BBC-Anonymous Donations" cannot be more than "0"
617	Schedule SI	In schedule SI , Amount of special income u/s 115BBH ( income from transfer of virtual digital asset)-Income under head business or profession, offered in schedule SI should match with amount offered in sl no 3f of schedule BP
618	Schedule SI	Sum of income u/s 111A, u/s 115AD(1)(ii)- Proviso & Pass-Through Income in the nature of Short-Term Capital Gain chargeable @ 20% in schedule SI should be equal to corresponding income in sl no 5via of schedule BFLA for sale of shares on& after 23rd july24
619	Schedule SI	<p>Sum of income u/s</p> <p>&gt;Sale of Land &amp; Building @12.5%</p> <p>&gt;slump sale @12.5%</p> <p>&gt;sale of shares or debenture of Indian company by NR @12.5%</p> <p>&gt; from sale of any other asset , taxable at 12.5%</p> <p>&gt; Amount deemed to be capital gain taxable @12.5%</p> <p>&gt;112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</p> <p>&gt;112A (LTCG on sale of shares on which STT is paid),</p> <p>&gt;115AB(1)(b) (LTCG for non-resident on units referred in section115AB),</p> <p>&gt;115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>&gt;115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>&gt;Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5%-u/s 112A,</p> <p>&gt;Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% - u/s other than 112A</p> <p>in schedule SI should be equal to Sl. No. 5xb schedule BFLA ( where sale is on &amp; after 23rd july 24)</p>



620	Schedule TDS	Valid TAN should be entered
621	Schedule IT	In "Schedule IT" Total of all rows of Column 5 "Amount" should be equal to "Total" Field.
622	Schedule TCS	In Schedule TCS total of col 7(i) "Claimed in own hands" should be equal to sum of individual values
623	Schedule TDS	In Schedule TDS 1, "Amount of TDS claimed" is more than "Tax deducted".
624	Schedule TDS	In Schedule TDS 2 The Amount of TDS claimed " is more than "Tax deducted".
625	Schedule TDS	In Schedule TDS 1 / TDS 2 / TCS, year of tax deduction should be selected if brought forward TDS/TCS is provided
626	Schedule TDS	In "Schedule TDS 1" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
627	Schedule TDS	In "Schedule TDS 2" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
628	Schedule TDS	If TDS is claimed then corresponding receipts/income should be offered for taxation.
629	Schedule TDS	In "Schedule TDS 1" and In "Schedule TDS 2", details of "Unclaimed TDS brought forward" and "details of TDS of current FY" should be provided in different rows in Sch TDS 1 and in TDS 2"
630	Schedule TDS	In Schedule TDS 1, TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11 except for 194N
631	Schedule TDS	In schedule "TDS -1", TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled except for 194N.
632	Schedule TDS	In schedule "TDS 2" , TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled.
633	Schedule TDS	In Schedule TDS 1 or TDS-2 , if TDS credit relating to other person is selected then PAN of other person is mandatory
634	Schedule TDS	In Schedule TDS 1 and TDS 2, if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled
635	Schedule TCS	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
636	Schedule TCS	TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & TCS collected in hands of any other person in schedule TCS
637	Schedule TCS	In Schedule TCS, TCS credit relating to other person is selected but the PAN of other person is not provided or TCS credit is claimed in other person's hand but PAN of other person is not provided
638	Schedule TCS	In Schedule TCS, applicable dropdown in column 2(i) should be selected
639	Schedule TCS	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be entered

640	Schedule TCS	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7
641	Schedule TDS	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8 - 9 - 10
642	Schedule TDS	In Schedule TDS, applicable dropdown in column 2 should be selected
643	Schedule TDS	In Schedule TDS, selection of "Section under which TDS is deducted" is mandatory.
665	Schedule CFL	In "Schedule PART B - TI", value at sl.no. '17' "Losses of current year to be carried forward" should flow from Total of xv of Schedule CFL in case of sub status other than Investment Fund.  If sub status is Investment Fund then amount should flow from Total of 5xvi+ 6xvi+ 7xvi+ 8xvi+11xvi of Schedule CFL
666	Schedule BFLA	In Sch BFLA , value at 4xvi Brought forward allowance under section 35(4) set off should be equal to value at total field of Col. 7 of UD
667	Schedule BFLA	In Sch BFLA , value at 3xvi Brought forward depreciation set off should be equal to value at field total of Col. 4 of UD
668	Schedule BFLA	Schedule BFLA Sl no 2(i)"Brought forward HP Loss" should be equal to sl no 4 (xvii) "Adjustment of above losses in Schedule BFLA " of CFL
669	Schedule BFLA	Schedule BFLA Sl no 2(ii+iii+iv+v) should be equal to sl no xvii ( 5+6+7) of CFL
670	Schedule BFLA	Schedule BFLA Sl no 2(xiv) should be equal to sl no 11(xvii) of CFL
671	Schedule BFLA	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2via+2vib + 2vii + 2viii + 2ix + 2xa+2xb + 2xi + 2xii + 2xiv) of column 2.
672	Schedule BFLA	In "Schedule BFLA", value at field xvii "Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5via +5vib + 5vii + 5viii + 5ix + 5xa + 5xb + 5xi + 5xii + 5xiii + 5xiv + 5xv) " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) of column 5.
673	Schedule BFLA	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3via + 3vib + 3vii + 3viii + 3ix + 3xa + 3xb + 3xi + 3xii + 3xiii + 3xiv + 3xv) of column 3.
674	Schedule BFLA	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4via + 4vib + 4vii + 4viii + 4ix + 4xa + 4xb + 4xi + 4xii + 4xiv + 4xv) of column 4.
675	Schedule BFLA	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA
676	Schedule BFLA	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA
677	Schedule BFLA	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA



678	Schedule BFLA	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA
679	Schedule BFLA	In schedule BFLA 1(via) "Short-term capital gain taxable at 15%" should match with 5(vii)a of schedule CYLA
680	Schedule BFLA	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA
681	Schedule BFLA	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA
682	Schedule BFLA	In schedule BFLA 1(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) of schedule CYLA
683	Schedule BFLA	In schedule BFLA 1(xa) "Long term capital gain taxable at 10%" should match with 5(xia) of schedule CYLA
684	Schedule BFLA	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA
685	Schedule BFLA	In schedule BFLA 1(xii) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xiii) of schedule CYLA
686	Schedule BFLA	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA
687	Schedule BFLA	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA
688	Schedule BFLA	In schedule BFLA 1(xv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xvi) of schedule CYLA
689	Schedule CFL	"Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.
690	Schedule CFL	Long Term Capital Loss at Schedule CFL" should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
691	Schedule CFL	Value in 4xvii of Schedule CFL should be equal to 2xviii of Schedule CYLA.
692	Schedule CFL	Value in 5xvii of Schedule CFL should be equal to 3xviii of Schedule CYLA.
693	Schedule CFL	Speculative Business Loss at Schedule CFL at sl.no.6(xvii) should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP" at sl.no. B 42 in case of loss.
694	Schedule CFL	Specified Business Loss at Schedule CFL at sl.no.7xvii should be equal to the amount at "Income/Loss from Specified Business at Schedule BP" at sl.no.C48 in case of loss
695	Schedule CFL	"Current year loss from owning & maintaining race horses" at Schedule CFL at sl.no.11xvii should be equal to the amount at 8e of Sch OS
696	Schedule CYLA	In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000
697	Schedule CYLA	House property loss claimed at Schedule CYLA" at sl.no.2i should be equal to sl.no "Schedule HP" in case of loss

698	Schedule CYLA	In Schedule CYLA, value at sl.no.3i should be equal to SL.no. 2vi of Table E of Schedule BP
699	Schedule CYLA	In Schedule CYLA, value at sl.no.4i should be equal to SL.no. 6 Schedule OS in case of loss
700	Schedule CYLA	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 2 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 2 to the maximum of Rs.200000.
701	Schedule CYLA	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 3 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 3.
702	Schedule CYLA	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xv + xvi) of column 4
703	Schedule CYLA	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).
704	Schedule CYLA	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii).
705	Schedule CYLA	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii).
706	Schedule CYLA	In Schedule CYLA, Col No. 5 "Current year's Income remaining after set off" should be equal to the output of Col No. 1-2-3-4
707	Schedule CYLA	In schedule CYLA, Value in 1iii should be equal to A37 <del>39</del> of Schedule BP, only if A 37 <del>38</del> is positive  Note : only if A37 <del>38</del> is +ve.
708	Schedule CYLA	In Schedule CYLA, Speculative Income should be equal to SL.no. 3ii of Table E of Schedule BP
709	Schedule CYLA	In Schedule CYLA, Specified business Income should be equal to SL.no. 3iii of Table E of Schedule BP
710	Schedule CYLA	In Schedule CYLA, Short term capital gain @15% should be equal to SL.no. <del>9ii</del> 11ii of item E of Schedule CG
711	Schedule CYLA	In Schedule CYLA, Short term capital gain @30% should be equal to SL.no. 11iv of item E of Schedule CG
712	Schedule CYLA	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to SL.no. 11v of item E of Schedule CG
713	Schedule CYLA	In Schedule CYLA Short term capital gain, taxable at special rates in India as per DTAA should be equal to SL.no. 11vi of item E of Schedule CG
714	Schedule CYLA	In Schedule CYLA, Long term capital gain taxable @10% should be equal to SL.no. 11vii of item E of Schedule CG
715	Schedule CYLA	In Schedule CYLA, Long term capital gain taxable @20% should be equal to SL.no. 11ix of item E of Schedule CG
716	Schedule CYLA	In Schedule CYLA, Long term capital gain taxable at special rates in India as per DTAA should be equal to SL.no. 11x of item E of Schedule CG
717	Schedule CYLA	In Schedule CYLA, Other Source Income at sl.no.1xiv should be equal to SL.no. 6 of Schedule OS

718	Schedule CYLA	In Schedule CYLA, Profit from owning and maintaining race horses at sl.no.1xv should be equal to SL.no. 8e of Schedule OS
719	Schedule CYLA	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to SL.no. 2e of Schedule OS
720	Schedule CFL	In schedule CFL, value at sl. No. 5b should be "0" if the assessee opted for 115BAD taxation
721	Schedule CFL	In Schedule CFL, value at sl.no.5c should be equal to 5a - 5b
722	Schedule BFLA	In, Schedule BFLA Sl no 2(via+vib+vii+viii+ix+xa+xb+xi+xii) is not equal to sl no 9(xvi)+10(xvi) of CFL
723	Schedule CFL	In Schedule CFL, value at sl.no.xx should be equal to xviii-xix. If result is negative, restrict to "0"
724	Schedule CFL	Total of brought forward losses should be equal to amount provided in individual AYs
725	Schedule BFLA	In Schedule BFLA, brought forward business loss as per Sl.No. 2(ii) and brought forward depreciation as per Sl. No. 3(ii) cannot be set off against the 44BB income
726	Schedule CYLA	In Schedule CYLA, Normal OS loss should be set off first against the (i)Profit from the activity of owning and maintaining race horses & (ii)Income from other sources taxable at special rates in India as per DTAA
727	Schedule CYLA	In Schedule CYLA, whole House property loss can be set off against any head of income in case income is more than loss
728	Schedule CYLA	In Schedule CYLA sum of column, no 2 + 3 + 4 should not exceed amount as referred in column 1
729	Schedule CYLA	In Schedule CYLA, house property losses cannot be adjusted against any income in case new tax regime is opted by taxpayer
730	Schedule BFLA	In Schedule BFLA sum of column no 2 + 3 + 4 should not exceed amount as referred in column 1
731	Schedule BFLA	Schedule BFLA, amount mentioned at Sl no 2(xvi) should not exceed the sum of amount mentioned at Sl no. 4xvii+5xvii+6xvii+7xvii +8xvii +9xvii+10xvii+11xvii of CFL
732	Schedule BFLA	In Schedule BFLA, Col No. 5 "Current year's Income remaining after set off" should be equal to the output of Col No. 1-2-3-4
733	Schedule BFLA	In Schedule BFLA, amount mentioned at Sl.No.5 should not exceed the amount mentioned at Sl.No.1
734	Schedule CYLA	In Schedule CYLA, whole business loss can be set off against any head of income in case income is more than loss
735	Schedule CYLA	In Schedule CYLA, whole OS loss can be set off against any head of income in case income is more than loss
736	Sch CYLA	In Schedule CYLA, Short term capital gain @20% should be equal to Sl.No. 11iii of item E of Schedule CG
737	Schedule CG, BFLA	In Schedule CG, Table F Sl.No. 2 the breakup of all the quarters should be equal to the value from item 5vib of schedule BFLA

738	Schedule CG, BFLA	In Schedule CG, Table F Sl.No. 7 the breakup of all the quarters should be equal to the value from item 5xb of schedule BFLA
739	Schedule VI-A	Value claimed in 80-IA field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-IA at Sl.No c.
740	Schedule VI-A	Deduction u/s 80-IA claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IA" is not filled!
741	Schedule 80	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b)
742	Schedule VI-A	Value claimed in 80-IB field in Schedule VI A cannot be higher than the value in Schedule 80-IB.
743	Schedule VI-A	Deduction under section 80-IB is claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!
744	Schedule 80	Total of Schedule 80-IB in Sl.No. f should be equal to sum of all individual line items i.e (Total of a to e )
745	Schedule VI-A	Value claimed in 80IE field in Schedule VI-A cannot be higher than the value in Schedule 80IE.
746	Schedule VI-A	Deduction under section 80-IE claimed in "Schedule VI-A" but "Schedule 80-IE" is not filled!
747	Schedule 80	Schedule 80IE Sl.No. b should be equal to ai
748	Schedule 80	Schedule 80IE sl. no ai should be equal to sum of sl. no. aa to ah
749	Schedule 80P	In "Schedule 80P" Sl.no.11 - under column "Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bi+ 1bii) of Schedule OS + 5(ii) and 5xiii of BFLA subject to interest and dividend declared in P&L
750	Schedule 80P	Deduction under section 80P is allowed only to "Primary Agricultural credit Society, Primary Co - operative Agricultural, Rural Development Bank and Other Cooperative Society" and Deduction under section 80P cannot be claimed from income offered under section 44AD.
751	Schedule 80P	In Schedule 80P, deduction claimed under section Sec.80P(2)(c)(i)- Consumer Cooperative Society other than specified in 80P(2a) or 80P(2b) deduction cannot be more than Rs 100000
752	Schedule 80P	In Schedule 80P, deduction claimed under section Sec.80P(2)(c)(ii) at Sl.No.10 cannot be more than Rs 50000
753	Schedule 80P	In Schedule 80P, deduction under section section.80P(2)(e) at Sl.No.12 can be claimed on rental income included in gross total income
754	Schedule 80P	In Schedule 80P, Deduction under section '80P(2)(f)Others 'will be allowed only when Gross total income is less than or equal to Rs 20000 and to the extent of Interest income in Schedule OS and Sl. No. 4 of Schedule HP
755	Schedule VI-A	In Schedule VIA Sl no 3 should be equal to total of sl no 1&2 subject to sl.no.9 - sl.no.10 of Part BTI

756	Schedule VI-A	In Schedule VIA Sl no 1 "Total Deduction under Part B (a + b + c)" should be equal to sum of sl no. a "80G" + sl. No. b "section 80GGA" + sl. No c "section 80GGC" subject to sl.no.9-sl.no.10 of Part BTI
757	Schedule VI-A	Deduction u/s 80-IAC can be claimed by only LLP.
758	Schedule VI-A	80P can be claimed only by assessee being "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank / Other co-operative Society"
759	Schedule VI-A	Deduction u/s 80GGA will be allowed only to assessee having no business income
760	Schedule 80G	Donee PAN in Schedule 80G cannot be same as "Assesse PAN" or "PAN at Verification"
761	Schedule 80G	In Schedule 80G, Total amount of deduction computed is more than the eligible amount at sl.no. E
762	Schedule 80G	In Sch 80G, at Sl No A, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
763	Schedule 80G	In Sch 80G, at Sl No B, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
764	Schedule 80G	In Sch 80G, at Sl No C, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
765	Schedule 80G	In Sch 80G, at Sl No D, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
766	Schedule 80G	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.
767	Schedule 80G	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.
768	Schedule 80G	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.
769	Schedule 80G	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.
770	Schedule 80G	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
771	Schedule 80G	If 80G claimed in Sch VI A then donation details should be provided in Schedule 80G
772	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.
773	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)
774	Schedule 80GGA	In Sch 80GGA, Eligible Amount donated in cash should not exceed Rs. 2000
775	Schedule 80GGA	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"

776	Schedule 80GGA	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA
777	Schedule 80G	<p>In schedule 80G, PAN of Donee cannot repeat n anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) except for PAN 'AAAAR1077P'</p> <p>Note: For table D (50% without qualifying limit), above rule will not be applicable if ARN number is unique. Further if ARN is not entered then this note will not be applicable</p>
778	Schedule 80G	In Schedule VIA, value at sl.no.1a of system calculated value of 80G should match with value at eligible donation at sl.no. E in Schedule 80G
779	Schedule VI-A	Deduction u/s 80IA in Sl.no.2d cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
780	Schedule 80	Deduction u/s 80IB in Sl.no.2g cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
781	Schedule 80	Deduction u/s 80IC/80IE in Sl.no.2i cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
782	Schedule 80P	In Schedule 80P, deduction u/s 80P(2)(a)(i) to (vii) cannot be more than non-speculative and non-specified business income and non-presumptive income
783	Schedule 80P	In Schedule 80P, deduction u/s 80P(2)(b) cannot be more non speculative and non-specified business income and non-presumptive income
784	Schedule VI-A	In Schedule VIA Sl no 2"Part C - Deduction in respect of certain incomes" should be equal to total of sl no e "section 80-IA " to sl. No o "section 80P"
785	Schedule VI-A	Deduction u/s 80JJAA in Sl.no.2k cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
786	Schedule VI-A	Deduction u/s 80IAB in Sl.no.2e cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
787	Schedule VI-A	Deduction u/s 80IBA in Sl.no.2h cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
788	Schedule VI-A	Deduction u/s 80JJA in Sl.no.2j cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
789	Schedule VI-A	Deduction u/s 80IAC in Sl.no.2f cannot be more than non-speculative and non-specified business income and non-presumptive income in Schedule VIA
790	Schedule VI-A	Deduction u/s 80GGC will not be allowed for status "Local Authority" and "AJP"
791	Schedule VI-A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together
792	Schedule VI-A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether any unit of assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"



793	Schedule VI-A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether any unit of assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?" is selected as "No"
794	Schedule 80P	Business code selected in "Schedule 80P" is not matching with the "Business code" selected in schedule "nature of business".
795	Schedule 80P	Total of deduction at Sl.No.14 is not less than or equal to the sum of deductions claimed at Sl.No.1 to Sl.No.13 in the Schedule 80P.
796	Schedule 80P	In Schedule 80P, deduction under section 80P(2)(a)(i) cannot be claimed for the business code selected Other than 23001 or In Schedule 80P, deduction under section 80P(2)(a)(ii) cannot be claimed for the business code selected Other than 23002 or In Schedule 80P, deduction under section 80P(2)(a)(iii) cannot be claimed for the business code selected Other than 23003 or In Schedule 80P, deduction under section 80P(2)(a)(iv) cannot be claimed for the business code selected Other than 23004 or In Schedule 80P, deduction under section 80P(2)(a)(v) cannot be claimed for the business code selected Other than 23005 or In Schedule 80P, deduction under section 80P(2)(a)(vi) cannot be claimed for the business code selected Other than 23006 or In Schedule 80P, deduction under section 80P(2)(a)(vii) cannot be claimed for the business code selected Other than 23007 or In Schedule 80P, deduction under section 80P(2)(b) cannot be claimed for the business code selected Other than 23008 or In Schedule 80P, deduction under section 80P(2)(c)(i) cannot be claimed for the business code selected Other than 23009 or In Schedule 80P, deduction under section 80P(2)(c)(ii) cannot be claimed for the business code selected Other than 23010 or In Schedule 80P, deduction under section 80P(2)(d) cannot be claimed for the business code selected Other than 23011 or In Schedule 80P, deduction under section 80P(2)(e) cannot be claimed for the business code selected Other than 23012 or In Schedule 80P, deduction under section 80P(2)(f) cannot be claimed for the business code selected Other than 23013
797	Schedule VI-A	Deduction u/s 80P claimed in "Schedule VI-A" at sl.no.2n but "Schedule 80P" is not filled!
798	Schedule 80GGC	In Part A General, "If New tax regime is selected " then Schedule 80GGC is not required to be filled.
799	Schedule 80GGC	In Schedule 80GGC, if Sl. No. iii is greater than '0', then Sl. No. iv , Sl. No vii and viii are not required to be filled
800	Schedule 80GGC	If deduction under section 80GGC claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80GGC
801	Schedule 80GGC	In Sch 80GGC, Total Contribution should be equal to the sum of Contribution in Cash and Contribution in other mode.
802	Schedule 80GGC	In Sch 80GGC, Total Contribution should be equal to the sum of (i+ii)
803	Schedule 80GGC	In Sch 80GGC, Eligible Amount donated in cash should not be more than Zero



804	Schedule 80IAC	Schedule 80IAC, Amount of deduction claimed is more than zero but remaining fields are not filled up
805	Schedule 80IAC	Schedule 80IAC, Amount of deduction can be claimed by entities whose date of incorporation is after 01st April 2016
806	Schedule 80IAC	Schedule 80IAC will be enabled only when the taxpayer has selected "Yes" in the field "Whether you are recognized as start up by DPIIT" in Part A general
807	80LA	Schedule 80LA, Amount of deduction claimed is more than zero but section under which the deduction claimed is not selected
808	80LA	Schedule 80LA, Amount of deduction claimed at Sl. No. 8 is more than zero but remaining field at Sl. No. 1 to 7 is not filled up
809	80LA	In schedule 80LA, type of entity should be enabled based on the sub-section under which the deduction is claimed
810	80LA	In schedule 80LA, type of income of the unit should be enabled based on the sub-section under which the deduction is claimed
811	Schedule VI-A	Value claimed in 80-IAC field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-IAC at Sl.No 6.
812	Schedule VI-A	Deduction u/s 80-IAC claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IAC" is not filled!
813	Schedule VI-A	Value claimed in 80-LA(1) field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-LA at Sl.No 8.
814	Schedule VI-A	Deduction u/s 80LA(1) claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80LA" is not filled!
815	Schedule VI-A	Value claimed in 80-LA(1A) field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-LA at Sl.No 8.
816	Schedule VI-A	Deduction u/s 80LA(1A) claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80LA" is not filled!
817	Schedule 80GGC	In Schedule 80GGC, Sl. No. D "Total Eligible Amount of Contribution" is not equal to total of column vi
818	Schedule 80GGC	In schedule 80GGC, If "Donation in other mode" is > 0, then details of such donation are required
819	Schedule 80G	Deduction u/s 80G cannot be claimed if New tax regime is selected (115BAC/ 115BAD or 115BAE)
820	Schedule 80P	Deduction u/s 80P cannot claimed if New Tax regime has been opted for
821	Schedule 80P	To claim deduction u/s. 80P, it is mandatory to fill schedule 80P & P&L a/c failing which, deduction will not be allowed in the return of income filed
822	Schedule 80GGC	In Schedule 80GGC, date of contribution should be within the previous year
823	Schedule 10AA	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.
824	Schedule 80P	Deduction under section 80P is allowed only to "Primary Agricultural Credit Society, Primary Co - operative Agricultural,

		Rural Development Bank and Other Cooperative Society" and Deduction under section 80P cannot be claimed from income offered under section 44AD.
825	Schedule 80P	<p>In Schedule 80P, deduction under section 80P(2)(a)(i) cannot be claimed for the business code selected Other than 23001 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(ii) cannot be claimed for the business code selected Other than 23002 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(iii) cannot be claimed for the business code selected Other than 23003 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(iv) cannot be claimed for the business code selected Other than 23004 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(v) cannot be claimed for the business code selected Other than 23005 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(vi) cannot be claimed for the business code selected Other than 23006 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(vii) cannot be claimed for the business code selected Other than 23007 or</p> <p>In Schedule 80P, deduction under section 80P(2)(b) cannot be claimed for the business code selected Other than 23008 or</p> <p>In Schedule 80P, deduction under section 80P(2)(c)(i) cannot be claimed for the business code selected Other than 23009 or</p> <p>In Schedule 80P, deduction under section 80P(2)(c)(ii) cannot be claimed for the business code selected Other than 23010 or</p> <p>In Schedule 80P, deduction under section 80P(2)(d) cannot be claimed for the business code selected Other than 23011 or</p> <p>In Schedule 80P, deduction under section 80P(2)(e) cannot be claimed for the business code selected Other than 23012 or</p> <p>In Schedule 80P, deduction under section 80P(2)(f) cannot be claimed for the business code selected Other than 23013</p>
826	Part B-TTI	In "PART B- TTI", value at Sl.no '1a' Tax payable on deemed total income under section 115JC" should be equal to value at Sl.no. 4 "Tax payable under section 115JC " in Schedule AMT
827	Part B-TTI	In "PART B- TTI", value at Sl.no '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at Sl.no.5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI)
828	Part B-TTI	Tax computation has been disclosed in Part BTTI but Gross Total Income in Part BTI is nil.
829	Part B-TTI	<p>In "PART B- TTI" value at Sl. No '10a' "Advance tax " and '10d' "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT</p> <p>AND</p> <p>In "PART B- TTI", value at Sl.no '10b' "TDS " should be equal to the value at "total claimed" TDS(1) and TDS(2) Schedule.</p> <p>AND</p> <p>In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field in TCS Schedule.</p>
830	Part B-TTI	In "PART B- TTI", value at Sl.no '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c)
831	Part B-TTI	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.

832	Part B-TTI	In "PART B- TTI", value at Sl.no '2g' Gross tax liability should be equal to the sum of values at Sl.no.2d + 2eiv + 2f
833	Part B-TTI	In "PART B- TTI", value at Sl.no. '6a' "Section 90/90A" should be equal to value at sl.no.2 in Schedule TR.
834	Part B-TTI	In "PART B- TTI", value at Sl.no. '6b' "Section 91" should be equal to value at sl.no.3 in Schedule TR.
835	Part B-TTI	In "PART B- TTI", value at Sl.no.6c "Total" should be equal to the sum of value at "Section 90/90A" at sl.no.6a + "Section 91" at sl.no.6b
836	Part B-TTI	In "PART B- TTI", value at Sl.no '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F
837	Part B-TTI	In "PART B- TTI", value at Sl.no.9 "Aggregate liability" should be equal to the sum of value at Sl.no.7 "Net tax liability" + value at sl.no.8e "Total Interest and Fee Payable"
838	Part B-TTI	In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self-assessment Tax "
839	Part B-TTI	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.
840	Part B-TTI	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.
841	Part B-TTI	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income" or value at sl.no.2g "Gross tax liability"
842	Part B-TTI	In "PART B- TTI", value at sl.no.'5' " Tax payable after credit under section 115JD" should be equal to Sl.no.3 - Sl no.4.
843	Part B-TTI	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c
844	Part B-TTI	In "Schedule Part B TTI" point "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/ 2024 and 31/03/2025
845	Part B-TTI	In "Schedule Part B TTI" Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2025 for A.Y 2025-26
846	Part B-TI	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
847	Part B-TI	In "Schedule PART B - TI", value of '3a(v)' "Total Short-term" should be equal to the sum of (3aia+3aib+3aai+3aiii+3aiv) .
848	Part B-TI	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bia+bib + bii + biii)
849	Part B-TI	In "Schedule PART B - TI", value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)
850	Part B-TI	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
851	Part B-TI	In schedule -Part B TI the value in pt. 5 should be EQUAL TO total of pt.(1 + 2v + 3e+ 4d)

852	Part B-TI	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"
853	Part B-TI	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A 37 38 of Schedule-BP"
854	Part B-TI	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."
855	Part B-TI	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."
856	Part B-TI	Value in Pt 3ai -"Short term chargeable @15% in Part BTI should be equal to value in "Field 11ii of item E of Sch CG
857	Part B-TI	Value in Pt 3aii -"Short term chargeable @30% in Part BTI should be equal to value in "Field 11iv of item E of Sch CG
858	Part B-TI	Value in Pt 3aiii -"Short term chargeable @applicable rate in Part BTI should be equal to value in "Field 11v of item E of Sch CG
859	Part B-TI	Value in Pt 3bi -"Long term chargeable @10% in Part BTI should be equal to value in "Field 11vii of item E of Sch CG
860	Part B-TI	Value in Pt 3bi -"Long term chargeable @20% in Part BTI should be equal to value in "Field 11ix of item E of Sch CG
861	Part B-TI	"Income from sources other than from owning Race Horses & Income chargeable at special rate" at sl.no.4a of Sch-Part B TI should be equal to sl.no.6 of Sch OS
862	Part B-TI	Value at sl.no.4a of Sch-Part B TI should be equal to sl.no.2 of Sch OS
863	Part B-TI	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI at sl.no.4c should be equal to sl.no.8e of Sch OS
864	Part B-TI	In "Schedule PART B - TI" should be equal to the "total of 2xvii, 3xvii and 4xvii of Schedule CYLA"
865	Part B-TI	The value in Pt 8 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA
866	Part B-TI	In Part B-TI, Gross Total Income at sl.no.9 should be equal to sl.no. (5-6-8)
867	Part B-TI	If Deduction u/s 10AA is claimed in Part B TI at sl.no.12 then Schedule 10AA should be filled
868	Part B-TI	In Part B-TI, Total Income should be equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"
869	Part B-TI	Income claimed at Sl.No.3(iv) in Part B TI should be equal to the sum of Sl.No.3d, 3e and 3f of Schedule BP.
870	Part B-TI	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled!
871	Part B-TI	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!

872	Part B-TI	In schedule part BTI- Deduction u/s 10AA at sl.no.12a cannot be more than deduction claimed in schedule 10AA',
873	Part B-TI	In "Schedule PART B - TI" value at Sl.no.15' "Net agricultural income/ any other income for rate purpose" should be equal to value of Sl.no.2v of Schedule EI if $2v > 5000$
874	Part B-TI	In Schedule part B TI Income chargeable to tax at special rate at sl.no.10 should match with "total" of income column of Schedule SI
875	Part B-TI	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to sl. No 1 of schedule VI-A
876	Part B-TI	In schedule part B TI, deduction under chapter VI-A, Part C should be equal to sl. No 2 of schedule VI-A
877	Part B-TI	In "Schedule PART B - TI", value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" ( limited to 9-10).
878	Part B-TI	In "Schedule PART B - TI", value at Sl.no.'18' "Deemed total income under section 115JC" should be equal to value at Sl.no. 3 of AMT
879	Part B-TI	In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "11vi of item E" of "schedule CG"
880	Part B-TI	In "Schedule PART B - TI", value of '3b(iii)' "Long-term chargeable at special rates in India as per DTAA" should be equal to "11x" of item E" of "schedule CG"
881	Part B-TI	In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 – 6
882	Part B-TI	In schedule Part B-TI, Income offered in Capital gain chargeable @ 30% u/s 115BBH, is not matching with Sl. No. C2 of Sch CG
883	Part B-TI	Amount of "Total Capital Gains" is not equal to sum of Sl. No. 3c 'Sum of Short-term/Long-term capital gains' & 3d 'Capital gain chargeable @ 30% u/s 115BBH'.
884	Part B-TI	In schedule Part B-TTI, Tax payable u/s 115TD after adjustment of refund if any at Sl. No. 14 should be Sl. No. 13 less Sl. No. 12
885	Part BTI	In Schedule Part B-TI, Income disclosed in Short term chargeable @20% should be equal to Sl.no. 11iii of Table E in Schedule CG.
886	Part BTI	In Schedule Part B-TI, Income disclosed in Long term chargeable @12.5% should be equal to Sl.no. 11viii of Table E in Schedule CG.

**1.2 Category B/ D:**
**Table 3: Category B/ D Rule**

Sl. no.	Schedule Name	Scenarios
1	Schedule AMT	If net tax liability is as per AMT (i.e., Sl.No.3 = Sl.No.1d), then Form 29C is required to be filed.
2	Part B-TI	In Part BTI , value at sl.no.11b can be claimed if the Original return is filed or being filed on or before the due date specified u/s 139(1)
3	Schedule VI-A	In Schedule VI-A, deduction u/s 80LA or 80LA (1) will be allowed only if Form 10CCF is filed
4	Part A- P&L Account	If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be at least 6% / 8% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided
5	Part A- P&L Account	Taxpayer claiming loss under the head profit and gains of business or profession is required to fill details in Balance sheet and Profit and Loss account
6	Part A- P&L Account	If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be at least 50% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided
7	Part A General	"Name" of the assessee in Part A General should match with the "Name" as per the PAN database.
8	Part A General	If the original return is filed under section 142(1) then tax payer cannot file revised return
9	Part A General	Assesses Liable to audit u/s 44AB need to file Form 3CA-3CD / Form 3CB-3CD
10	Part A General	Assesse liable for Audit u/s 44DA is required to file Form 3CE
11	Schedule CG	Assesse having capital gain under slump sale is required to file Form 3CEA
12	Part A General	Assesse liable for Audit u/s 92E is required to file Form 3CEB
13	Part A General	Assesse liable to pay AMT u/s 115JC is required to file Form 29C



14	Part A General	Return u/s 139(1)/139(4)/139(5)/142(1) cannot be filed if assessment u/s 143(3) or 144 is completed
15	Part B-TTI	IFSC under "Bank Details" is not matching with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database.
16	Part B-TI	Income details and tax computation have not been disclosed left blank or zero by taxpayer in ITR but details regarding taxes paid have been provided disclosed.
17	Part B-TI	Income chargeable to tax at special rate has been shown only in Sch. Part-B –TI, without giving the details of the same in the relevant schedules, viz., Sch. CG/ Sch. OS and Sch.SI.
18	Part B-TTI	Assessee claiming relief u/s 90 & 91 is required to file form 67
19	Part B-TI	Assessee claiming deduction u/s 10AA is required to file ITR within due date
20	Schedule OS	Income under section 115BBF can be declared only if original return is filed within due date
21	Schedule OS	Assessee showed income under section 115BBF without furnishing of Form 3CFA for the AY 2025-26 or Form 3CFA is not filed within the due date
22	Part A General	Once a proceeding is initiated u/s 148, the original return filed u/s 139 cannot be revised
23	Schedule VI-A	Deduction u/s 80-I(7) or u/s 80-IA(7) or 80IAB or 80IAC or u/s 80-IB or u/s. 80 IC/80IE can be claimed only if Form 10CCB filed within due date
24	Part B-TTI	Surcharge on AMT can be claimed only if AMT income at sl.no.3 in Schedule AMT is > 1Cr or 50L as the case may be
25	Schedule VI-A	Form 10DA is required to be filed to claim the deduction u/s 80JJAA for PY 2020-21
26	Part A- P&L Account	Income from "Profits and Gains from Business or Profession" is greater than 2.5 lakhs in Sl. no. D of Schedule BP, then Manufacturing A/c or Trading Account or P&L account and Balance sheet should be filled
27	Schedule 10AA	Deduction u/s 10AA is claimed in the Income Tax Return only if Form 56F is filed
28	Schedule AMT	Total Income at Schedule AMT can be Negative only if the loss in Total Income should arise because of the Specified business.
29	Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i) )



		Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii) )
30	Schedule EI	As amount mentioned for section 10(23FF) is more than zero please fill form 10-II
31	Part A- P&L Account	Audit information is mandatory if profit is less than the 8% of gross turnover.
32	Part A General	For assessee being "1.Primary Agricultural Credit Society (or) 2. Primary Co-operative Agricultural and Rural Development bank (or) 3.Co-operative Bank other than "a primary agricultural credit society" or "a primary co-operative agricultural and rural development bank" (or) 4.Other Cooperative Society "  if benefit of new tax regime (115BAD) has been provided in earlier years and If option "No" is selected for "Have you opted for new tax regime u/s 115BAD in earlier years and filed form 10IF within due date?"
33	Part A General	For assessee being " For assessee being "1.Primary Agricultural Credit Society (or) 2. Primary Co-operative Agricultural and Rural Development bank (or) 3.Co-operative Bank other than "a primary agricultural credit society" or "a primary co-operative agricultural and rural development bank" (or) 4.Other Cooperative Society " if benefit of new tax regime (115BAD) has not been provided in earlier years and If option "Yes" is selected for "Have you opted for new tax regime u/s 115BAD in earlier years and filed form 10-IF within due date?"
34	Schedule EI	As amount mentioned for section 10(4D) is more than zero please fill form 10-IK or form 10-IG
35	Part A- General	In Part A general , Sl. No. Q - "Legal Entity Identifier (LEI) details" is mandatory if amount in Part B-TTI at Sl. No. 15 'Refund' is 50 crores or more
36	Part A General	Since you have selected a2i as "Yes" and either of a2ii or a2iii "No" in Part A General, then you are liable to audit u/s 44AB.
37	Schedule OS	Dividend income mentioned in Schedule OS or Schedule EI is more than income reduced from schedule BP
38	Part BTI	Taxpayer filing Nil return is requested to check AIS / 26AS before proceeding further

39	Schedule TDS	TDS credited in hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TDS of their ITR
40	Schedule TCS	TCS credited in hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TCS of their ITR
41	CG, OS, EI	For Resident taxpayers, DTAA benefit is not available in rate of taxation, and the claim may not be allowed. Please re-check the claims made. Residents may claim DTAA benefit under Schedule TR and FSI.
42	Part A General	<p>For assessee being</p> <p>"1.Primary Agricultural Credit Society (or)</p> <p>2. Primary Co-operative Agricultural and Rural Development bank (or)</p> <p>3.Co-operative Bank other than "a primary agricultural credit society" or "a primary co-operative agricultural and rural development bank" (or)</p> <p>4.Other Cooperative Society "</p> <p>if benefit of new tax regime (115BAE) has been provided in A.Y 2024-25 and If option "No" is selected for "If you are a new manufacturing cooperative society, have you exercised the option u/s 115BAE of Opting of new tax regime in A.Y 2024-25 within due date?"</p>
43	Part A General	<p>For assessee being</p> <p>"1.Primary Agricultural Credit Society (or)</p> <p>2. Primary Co-operative Agricultural and Rural Development bank (or)</p> <p>3.Co-operative Bank other than "a primary agricultural credit society" or "a primary co-operative agricultural and rural development bank" (or)</p> <p>4.Other Cooperative Society "</p> <p>if benefit of new tax regime (115BAE) has not been provided in A.Y 2024-25 and If option "Yes" is selected for "If you are a new manufacturing cooperative society, have you exercised the option u/s 115BAE of Opting of new tax regime in A.Y 2024-25 within due date?"</p>
44	Schedule CG	In Schedule CG, Table E, entire loss should be set off with gains available for set off.
45	CG, OS, EI	If DTAA is claimed, Nonresidents are required to file Form 10F.
46	Schedule CG	<p>In schedule CG B1, for all blocks, check computation of indexed cost of acquisition, if not equal to Cost of acquisition * CII of year of sale/ CII of year of acquisition.</p> <p>Please ensure correct computation of Indexed cost of acquisition in Schedule CG</p>

47	Schedule CG	In schedule CG B1, for all blocks, check computation of indexed cost of improvement, if not equal to Cost of improvement * CII of year of sale/ CII of year of improvement.  Please ensure correct computation of Indexed cost of Improvement in Schedule CG
48	VDA	The gross receipts shown for income as Virtual Digital Assets in Schedule TDS, on which credit for TDS u/s 194S has been deducted, are higher than the total of the receipts shown under Income from Virtual Digital Assets in the return of income.
49	OS	The gross receipts shown for income as Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB in Schedule TDS, on which TDS u/s 194B has been deducted, are higher than the income shown under Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB in the return of income.
50	OS	The gross receipts shown for income as Income from the activity of owning and maintaining race horses in Schedule TDS, on which TDS u/s 194BB has been deducted, are higher than the income shown under Income from the activity of owning and maintaining race horses in the return of income.
51	OS	The gross receipts shown for Income by way of winnings from online games chargeable u/s 115BBJ in Schedule TDS, on which TDS u/s 194BA has been deducted, are higher than the income shown under Income by way of winnings from online games chargeable u/s 115BBJ.
52	EI	For Resident taxpayers, DTAA benefit is not available, and the claim may not be allowed. Please re-check the claims made.

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

Code	Sub-Sector
9005	General commission Agent
14001	Software development
14002	Other software consultancy
14003	Data processing
16001	Legal profession
16002	Accounting, book-keeping, and auditing profession
16003	Tax consultancy
16004	Architectural profession
16005	Engineering and technical consultancy
16007	Fashion designing
16008	Interior decoration
16009	Photography

16013	Business and management consultancy activities
16018	Secretarial activities
16019_1	Medical Profession
16020	Film Artist
16021	Social Media Influencers
18001	General hospitals
18002	Specialty and super specialty hospitals
18003	Nursing homes
18004	Diagnostic centers
18005	Pathological laboratories
18010	Medical clinics
18011	Dental practice
18012	Ayurveda practice
18013	Unani practice
18014	Homeopathy practice
18015	Nurses, physiotherapists, or other para-medical practitioners
18016	Veterinary hospitals and practice
18017	Medical education
18018	Medical research
18019	Practice of other alternative medicine
18020	Other healthcare services
20010	Individual artists excluding authors
20011	Literary activities

**Possibilities of ITR getting defective:**

1. Section 44AD is claimed or no books of account cases are filled but income offered is less than 6% or 8% of the “Receipts offered in ITR”.
2. Taxpayer claimed loss under head “PGBP” but not filled Part A - Balance Sheet and Part A - Profit and Loss Account.
3. Section 44ADA is claimed or no books of account cases are filled against professional. section but income offered is less than 50% of the gross receipts received from profession
4. Receipts offered ITR are more than 10 Crores, but audit report is not filed.
5. Audit report is required to be filed for a Resident Partnership Firm, if A2(ii)/A2(iii) in part A general is selected as No and Receipts offered in ITR are more than Rs.3 Crores where [62iB+62iC] is **less than or equal to** 5% of 62i [benefit of turnover up to Rs.10 crores is not available as A2(ii) or A2(iii) is selected as No in Part A General].

6. Audit report is required to be filed for a Resident Partnership Firm, if A2(ii)/A2(iii) in part A general is selected as No and Receipts offered in ITR are more than Rs.2 Crores [benefit of turnover up to Rs.3crores is not available as [62iB+62iC] is **more than** 5% of 62i].
7. For other than resident PF, audit report is required to file if Receipts offered in ITR is more than 1 Crores and A2(ii)/A2(iii) selected as No in Part A General.
8. Special rate incomes are not disclosed in the respective schedule though income is appearing in 26AS.
9. Income is disclosed in Part BTI but not disclosed in the respective schedule.
10. Tax payments are claimed in ITR, but gross receipts are not disclosed.

Note : “**Receipts offered in ITR**” = In Sch Trading A/c Sl. No. 4D + Positive values of Sl.no.14[excluding Sl. no. 14(viii), 14(ix), 14(xi)(a) & 14(xi)(b)] +Sr No 62(i) Sr.no 63(i), 64(ii), 65(ia), and 65(iaa) + 66(i) of Part A-P&L) - Sum of 3a+3b+3c+5d of Sch BP ]

### **Annexure B**

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

Schedule	Field Name in ITR	Field In ITR	Form 3CD
Part A-OI	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
Part A-OI	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)

Part A-OI	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b)  Sum of (1+2+3+4+5) as mentioned below: 1) if Actual date or due date or both are blank or null or 0 then sum received from employees 2) if Actual date is before FY ( 1st April 2023), then sum received from employees 3) if Actual date & due date are beyond the due date of filing of return then sum received from employees 4) If amount is paid after due date of payment or due date of payment is blank/null/invalid then sum received from employees 5) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero'
Part A-OI	Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21(a) "field Capital Expenditure" Column "Amount"
Part A-OI	Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21(a) "field Personal Expenditure" Column "Amount"
Part A-OI	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21(a) "field Advertisement expenditure.." column "Amount"
Part A-OI	Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21(a) "field penalty or fine by violation of any law" column "Amount"
Part A-OI	Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21(a) "field any other Penalty or fine " column "Amount"

Part A-OI	Expenditure incurred for any purpose, which is an offence or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21(a) "Expenditure incurred for any purpose which is an offense or which is prohibited by law " column "Amount"
Part A-OI	Amount of any liability of a contingent nature	Sr. No. 7(h)	From Form 3CD, Clause 21(g) "Particulars of any liability contingent in nature" column "Amount"
Part A-OI	Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Part A-OI	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted } *amount of payment"
Part A-OI	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted } *amount of payment"
Part A-OI	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	field "Amount of payment"  Form 3CD, clause 21(b)(vi)
Part A-OI	Amount paid as wealth tax[40(a)(iia)]	Sr. No. 8A(f)	<b>Form 3CD, clause 21(b)(iv)</b>
Part A-OI	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)	<b>Form 3CD, clause 21(b)(v)</b>
Part A-OI	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)	From Form 3CD," <b>Total of column "Amount Inadmissible" as per sr no. 21(c) of form 3CD</b>



Part A-OI	Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, , disallowable under section 40A(3)	Sr. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"
Part A-OI	Provision for payment of gratuity[40A(7)]	Sr. No. 9(c)	Form 3CD, clause 21(e)
Part A-OI	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution;[40A(9)]	Sr. No. 9(d)	Form 3CD, clause 21(f)
Part A-OI	Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 10(a)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Part A-OI	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 10(b)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Part A-OI	Any sum payable to an employee as bonus or commission for services rendered	Sr.no 10(c)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Part A-OI	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 10(d)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
Part A-OI	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government	Sr.no 10(da)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected `
Part A-OI	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 10(e)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
Part A-OI	Any sum payable towards leave encashment	Sr.no 10(f)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected

Part A-OI	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 10(g)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
Part A-OI	Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 11(a)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Part A- OI	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 11(b)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Part A- OI	Any sum payable to an employee as bonus or commission for services rendered	Sr.no 11(c)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Part A- OI	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 11(d)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
Part A- OI	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	Sr.no 11(da)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected
Part A- OI	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
Part A- OI	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
Part A- OI	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
Part A- OI	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)

Schedule BP	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22 (a)
Part A OI	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	Sl.No.11h	Form 3CD clause 22(b)
Part A OI	the items falling within the scope of section 28	Sr. No. 5(a) of Part A OI	Form 3CD clause 16 (a)
Part A OI	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)of Part AOI	Form 3CD clause 16 (b)
Part A OI	escalation claims accepted during the previous year	Sr. No. 5(c)of Part AOI	Form 3CD clause 16 (c)
Part A OI	Any other item of income	Sr. No. 5(d)of Part AOI	Form 3CD clause 16 (d)
Schedule DPM	Sl. No. 3a Amount as adjusted on account of opting for taxation under section 115BAC(1A)	Sr. No 3a of DPM	Form 3CD clause 18 ca "Value at clause 18 "ca-Adjustment made to the written down value under section 115BAC(1A)
Part A OI	14. Any amount of profit chargeable to tax under section 41	Sr. No 14 of Part AOI	Form 3CD , Clause 25
Part A OI	Increase or Decrease in profit/loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) or from the method of valuation specified under section 145A	Sr. No. 3(a) + 3(b) + 4d + 4e of Part A OI	Form 3CD clause 13(e) - Total of Column "Increase in Profit" + clause 13(e) - Total of Column "Decrease in Profit" + clause 14(b) - Total of Column "Increase in Profit" + clause 14(b ) - Total of Column "Decrease in Profit"
Part A OI	Amounts deemed to be profits and gains under section 33AB or 33ABA	Sr. No. 13 of Part A OI	Form 3CD clause 24 -total of "33AB" dropdown values or total of "33ABA" dropdown values
Part A OI	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Sr. No. 1D of Schedule OS	Form 3CD clause 29B(b)-total
Part A OI	Dividend income as referred to in section 2(22)(e)	Sr. No. 1A(ii) of Schedule OS	Form 3CD clause 36A

Schedule ESR	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(1)(i)"	Col. 4 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..." in "section 35(1)(i)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(ii)"	Col. 4 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(ii)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(ia)"	col. 4 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(ia)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(iii)"	col. 4 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(iii)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(iv)"	col. 4 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(iv)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(2AA)"	col. 4 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(2AA)"

Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(2AB)"	col. 4 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(2AB)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4"Section " 35CCC"	col. 4 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..." in "section 35CCC"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4"Section " 35CCD"	col. 4 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35CCD"