



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 7 – Validation Rules for AY 2025-26
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Directorate of Income Tax (Systems)
E-2, A.R.A. Centre, Ground Floor
Jhandewalan Extension
New Delhi – 110055

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1 Purpose

The Income Tax Department has provided free return preparation software in downloads page which are fully compliant with data quality requirements. However, there are certain commercially available software or websites that offer return preparation facilities as well. In order to ensure the data quality of ITRs prepared through such commercially available software, various types of validation rules are being deployed in the e-Filing portal, so that the data which is being uploaded are accurate and compliant to the validation rules to a large extent. The taxpayers are advised to review these validation rules to ensure that the software used by them is compliant with these requirements, to avoid rejection of return due to poor data quality or mistakes in the return.

The software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers, who may use their software. Software providers may please note that these validation rules will be strictly monitored and enforced, and each rule will have to be complied strictly. In case of violations, the concerned return preparation utility/ software is liable to be blacklisted without any notice and such blacklisting will be published on the e-filing website. No return using blacklisted software will be permitted to be uploaded till the time the software provider is able to provide details of correction in software. This may cause avoidable inconvenience to the taxpayers and loss of reputation to software providers for which the Income Tax Department will not be responsible.

2 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 7 for each defect as categorized below:

Table 1: List of Category of Defect

Category of defect	Action to be taken
A	Return will not be allowed to be uploaded. Error messages 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.
Annexure 1	Fields of ITR should be tallied with corresponding amount mentioned in Audit report i.e. in Form 10B/Form 10BB

2.1 Category A:

Table 2: Category A Rules

Sl. No.	Scenarios
1.	Name entered in the return should match with the name as per the PAN database.
2.	In Schedule "PI", country is selected as India then mobile number should not be less than or more than 10 digits
3.	In Schedule "PI", status is selected as AOP then sub-status should not be selected as other than "Society Registered under Societies Registration Act-1860 or any law corresponding to that Act" or "Any other AOP/BOI" or "Public Charitable Trust"
4.	In Schedule "PI", Date of registration under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be after date of filing of the return.
5.	In Schedule "PI", Date of registration under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation.
6.	In Schedule Part A General - Section 12A/12AB is selected under "Details of registration/provisional registration or approval under Income Tax Act", but "section under which the exemption is claimed" is selected other than Section 11
7.	In Schedule Part A General, Section 11 is selected under filing status - "section under which the exemption is claimed" and 12A/12AB registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
8.	In Schedule Part A General -Section 10(23C)(iv) is selected in "Details of registration/provisionally registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C)(iv)' is not selected under "section under which the exemption is claimed "
9.	In Schedule Part A General, Section 10(23C)(iv) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C)(iv) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
10.	In Schedule Part A General, Section 10(23C)(v) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisional registered or approved", but in filing status 'Section 10(23C)(v)' is not selected under "section under which the exemption is claimed "

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

19.	In Schedule Part A General, Section 13B is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 13B is not furnished under "Details of registration /provisional registration or approval under the Income-tax Act"
20.	In Schedule Part A General, 'Section 10(21)' or 'Section 10(21) read with section 35(1)' is selected under filing status - " <i>section under which the exemption is claimed</i> " and approval details u/s 35 is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
21.	In Schedule Part A General, Section 35 is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column " <i>Section under which registered /provisionally registered or approved/notified</i> " and in filing status 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under "section under which the exemption is claimed "
22.	In Schedule "PI", date of registration in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should be before the date of filing the return.
23.	In Schedule "PI", 'date of registration or approval' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
24.	In Schedule Part A General, Section 139(4A) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is other than Section 11.
25.	In Schedule Part A General, Section 139(4B) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is neither Section 13A nor 13B.
26.	In Schedule Part A General, Section 139(4C) is selected under filing status - "Return furnished under section" and "Section under which the exemption is claimed" is not any one of the Sections 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(46A), 10(46B), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).
27.	In Schedule Part A General, Section 139(4D) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is other than 'Section 10(21) read with section 35(1)'.

28.	Assessee is GPU (General public utility) as referred u/s 2(15) and “Percentage of receipt from such activity vis-à-vis total receipts” is not furnished in Schedule Part A General-"Other Details"
29.	Assessee is GPU (General public utility) as referred u/s 2(15) and “Amount of annual aggregate receipts from such activities” is not furnished in Schedule Part A General-"Other Details"
30.	In Schedule Part A General, details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided under "Other details"
31.	In Schedule Part A General, date of change of objectives entered in Sr.no. A24(ii)(A) under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution
32.	In Schedule Part A General, date of fresh registration entered in Sl. No. A24(ii)(D) under "Other Details" is before the date of change of objects/activities as entered in Sl. No. A24(ii)(A) or the date mentioned is after the date of filing the return..
33.	If assessee registered u/s 12A/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) in Part A General 1, "Any other AOP/BOI" cannot be selected as sub-status.
34.	If assessee is a political party and claiming exemption u/s 13A, sub-status can not be a public charitable trust.
35.	If assessee is an electoral trust and claiming exemption u/s 13B, sub-status can not be a public charitable trust.
36.	Domestic company cannot be a Non-resident
37.	In Schedule Part A General, Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".
38.	In Schedule Part A General, Section 10(21) read with section 35(1) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".
39.	Sl. No. A(26) and Sl. No. A(26)(a) of Schedule A-General should be selected as "yes" if Sl. No. A(23)(i)(sum of aii and bii) is more than 20%.
40.	In Schedule Part A-General, Sl. No. A (26) is selected as 'yes' then In Part A-General, Sl. No. (a) to (d) should be filled up with appropriate option.
41.	In Part A-General (1), Legal Entity Identifier (LEI) details are mandatory if refund is 50 crores or more.

42.	In Schedule "PI", Effective date of registration/provisional registration/approval under the table "Details of registration/provisional registration or approval under the Income-tax Act" should not be after date of filing of the return.
43.	In Schedule "PI", Effective date of registration/provisional registration/approval under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation.
44.	In Schedule "PI", 'Date from which registration is effective' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should be before the date of filing the return.
45.	In Schedule "PI", 'Date from which registration is effective' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
46.	If exemption section 11 or 10(23C)(iv)/(v)/(vi)/(via) is selected then Schedule J, A, AI, 115BBI should be presented in JSON.
47.	Assessee is claiming exemption u/s 11 or 10(23C)(iv)/(v)/(vi)/(via) and return has been filed within due date (on or before the time limit mentioned under the provision of section 139(1), 139(4) and 139(5)).
48.	Sl. No. A(26)(a) of Schedule Part A-General is selected as "yes" but Sl. No. A(23)(i)(sum of aii and bii) is not more than 20% or null.
49.	In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule LA is not filled
50.	In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled
51.	Mandatory Verification of ITR as per mode prescribed in Rule 12 and 12AC is required at the time of submission of ITR.
52.	Date of audit OR Date of audit report OR Date of furnishing the audit report under "Audit Information" cannot be prior to the 01-04- 2025
53.	In "Schedule I", Value at Sl. No. 5 'Balance', should be equal to the difference of Sl. No. 2-4
54.	In "Schedule I", at column 'Balance amount available for application ', value at Column 11 should be equal to the values at fields Sl. No. (7-8-9-10)
55.	In "Schedule I", sum of column (8+9+10) should not be greater than column 7
56.	In "Schedule I", sum of column 12, 13, 14 should not be greater than column 11
57.	Value in Schedule I will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed'
58.	In "Schedule I", Value at Sl. No. 7 'Balance available for application' should be equal to the difference of Sl. No. (5-6).

59.	In "Schedule I", Value at field 15 "Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)" should be equal to the values at fields (9+10+13+ 14) for FY 2020-21 to FY 2023-24
60.	In "Schedule IA", Value at Sl. No. E "Total" should be equal to sum of Sl. No. (A+B+C+D).
61.	Value in Schedule IA will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed'
62.	In Schedule IA, Value at field "Total" should be equal to sum of "Total" Column E
63.	Total of Column 6 of "Schedule I" should be equal to total of Row "2019-20" to "2022-23" of "Schedule IA".
64.	Value in Schedule D will be allowed to be entered only if exemption is claimed under Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via).
65.	In "Schedule D", at column 'Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year ', value at Column 8 should be equal to difference of values at fields (6-7)
66.	In "Schedule D", at column 'Balance Amount of deemed income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2025-26 onwards', value at Column 9 should be equal to the values at fields (4-6)
67.	In "Schedule DA", Value at Sl. No. F "Total" should be equal to sum of Sl. No. (A+B+C+D+E).
68.	Total of Column 5 of "Schedule D" should be equal to total of Row "Prior to FY 2019-20" to "FY 2022-23" of "Schedule DA".
69.	Value in Schedule DA will be allowed to be entered only if exemption is claimed under Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via).
70.	In Schedule DA, Value at field "Total" should be equal to sum of "Total" Column F
71.	In "Schedule J", in table 'Details of investment/deposits made under section 11(5), value at "Total" field for column B(4) "Amount of Investment" should be equal to the sum of the values entered in rows added.
72.	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.
73.	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.
74.	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.

75.	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.
76.	In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the sum of the values entered in rows added.
77.	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.
78.	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.
79.	Value in Schedule J will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
80.	In "Schedule J" A1(7) should be equal to sum of A1(i) [(1+2+4)-3].
81.	In "Schedule J" A2(7) 'Details of loan and borrowings' should be equal to sum of A2[(1+2-6)]. Note: If Column A2(7) is negative, restricted to zero.
82.	In "Schedule J" A1(10) should be equal to difference of A1(7-8-9)
83.	In "Schedule J" sum of A1(8+9) Should not be greater than A1(7)
84.	In "Part A-BS", value at field 'Total : A 1 f(iii)' should be equal to the sum of values at A 1 f(i+ii)
85.	In "Part A-BS", value at field 'Total Fund: A(1)(g)' should be equal to the sum of values at A(1)(a+b+c+d+e+f)
86.	In "Part A-BS", value at field 'Total Loan Funds: A2(c)' should be equal to the sum of values at A 2(a+b)
87.	In "Part A-BS", value at field 'Sources of Funds: A4 should be equal to the sum of values at A(1g+2c+3)
88.	In "Part A-BS" B1c of 'Application of funds' should be equal to difference of B(1a-1b)
89.	In "Part A-BS" B 3 (a)(iiiD) of 'Application of funds' should be equal to sum of B 3 (a)(iiiA + iiiB + iiiC).
90.	In "Part A-BS" B3(a)(v) of 'Application of funds' should be equal to sum of B3(a) (i +ii + iiiD + iv).
91.	In "Part A-BS" B3(c) of 'Application of funds' should be equal to sum of B3(av+b).

92.	In "Part A-BS" B3(d)(iC) of 'Application of funds' Should be equal to sum of B3(d) (iA + iB).
93.	In "Part A-BS" B3(d)(iii) of 'Application of funds' should be equal to sum of B3(d)(iC + ii).
94.	In "Part A-BS" B3(e) of 'Application of funds' Should be equal to difference of B(3c – 3diii).
95.	In "Part A-BS" B5 of 'Application of funds' should be equal to sum of B(1+2+3e+4).
96.	In "Part A-BS" B5 of 'Application of funds' should be equal to A4 'Sources of Funds'
97.	Value at Sl. No. 1A of "Schedule R" should be equal to the aggregate of Sl. No. 7(i) of A1 of "Schedule J"
98.	Value at Sl. No. 2A of "Schedule R" should be equal to the aggregate of Sl. No. 7(ii) of A1 of "Schedule J"
99.	Value at Sl. No. 3A of "Schedule R" should be equal to the aggregate of Sl. No. 7(iii) of A1 of "Schedule J"
100.	Value at Sl. No. 1C of "Schedule R" should be equal to Sl. No. A(1)(a) of "Part A-BS"
101.	Value at Sl. No. 2C of "Schedule R" should be equal to Sl. No. A(1)(b) of "Part A-BS"
102.	Value at Sl. No. 3C of "Schedule R" should be equal to Sl. No. A(1)(c) of "Part A-BS"
103.	In Schedule R, Sl. No. C "Closing balance as on 31.03.2025 as per Balance sheet" should be equal to sum of Sl. No. (A+B)
104.	In Schedule R, Sl. No. B "Reasons of difference (+/-)" should be equal to sum of Sl. No. (Bi+Bii+Biii)
105.	Value in Schedule R will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
106.	Schedule LA to be filled only by Political party claiming exemption u/s 13A
107.	In Schedule LA, date of furnishing the audit report and date of audit report in Sr.no. 3a and Sr.no. 3g respectively should not be before the end of the previous year.
108.	If Assessee is liable for audit and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
109.	In Schedule LA Sl. No. 7a 'Total voluntary contributions received by the party during the F.Y. (b+d)' should be equal to sum of Sl. No. 7b+7d
110.	In Schedule LA, Sl. No. 1(B) "whether recognized by the Election Commission of India" is selected as yes but not providing date of recognition.

111.	Value in Schedule LA will be allowed to enter only if Section 13A is selected under filing status - 'section under which exemption is claimed'
112.	In Part A-General, if Section 13A is selected under filing status - 'section under which exemption is claimed', value in Schedule LA should be filled.
113.	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B
114.	In Schedule ET, the date of audit in SI. No. 4b should not be prior to 01-04- 2025 /present date
115.	In Schedule Part A General, filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC
116.	In schedule ET, Total mentioned in Sr.no. 6iii should match with the sum of Sr.no. 6i+6ii.
117.	In Schedule ET, the Total mentioned in Sr.no. 6vi should match with the sum of Sr.no. 6iv+6v.
118.	In Schedule Part ET, "Total amount eligible for exemption under section 13B" should not exceed Sr.no. 6ii of Schedule ET.
119.	In Schedule ET, the Total mentioned in Sr.no. 6viii should match with the difference of Sr.no. 6iii - 6vi.
120.	In Schedule Part B-TI (Part B2), Value in Sr.no. 5 - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to Sr.no. 6vii of Schedule ET.
121.	Value in Schedule ET will be allowed to enter only if Section 13B is selected under filing status - 'section under which exemption is claimed'
122.	In Part A-General, if Section 13B is selected under filing status - 'section under which exemption is claimed', Value in Schedule ET should be filled.
123.	In "Schedule AI", value at field "Total" of point '9' should be equal to the sum of values at (9a+9b+9c+9d.....) along with "Pass through Income".
124.	In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+8+ Total Field of 9)
125.	Value in Schedule AI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
126.	In "Schedule A", value at field "Total (sum of A1a to A11)" of point 12 should be equal to the sum of values of (A1a+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11)
127.	In "Schedule A", the value at field "Total (B1 to B8)" of point B should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8)

128.	In "Schedule A", value at field "Source of fund to meet revenue and capital application in Row A" of point C should be equal to the sum of values of (C1+C2+C3+C4+C5+C6+C7)
129.	In "Schedule A", value at field "Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]" of point D should be equal to the difference of values of [A12-B-C2-C3-C4-C5-C6-C7]
130.	In "Schedule A ", value at field "Total amount to be allowed as application “of point I should be equal to the sum of values of (G=D-E+F)
131.	In Schedule A, Sl. No. B "Expenditure not allowed as application other than application, out of source of fund at C2 to C7" should not be greater than Sl. No. A "Application towards the stated objects of the trust/institution"
132.	In Schedule A, Sl. No. A11 "Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)” should be restricted to the Net consideration entered in Sl. No. 8 of Schedule AI.
133.	In Schedule A, the “Total” column should be equal to sum of "Revenue" and "Capital".
134.	In "Schedule A" value at Sl. No. E "Amount which was not actually paid during the previous year out of D" should not be greater than Sl. No. D.
135.	Value in Schedule A will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
136.	In Schedule A, Value at field A1a should be equal to 85% of Sl. No. 1
137.	In "Schedule VC", value at field 'Total: A(iie)' should be equal to the sum of values at A(iia to iid)
138.	In "Schedule VC", value at field 'Voluntary contribution domestic: A(iii)' should be equal to the sum of values at Ai + Aiie.
139.	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.
140.	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.
141.	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the difference of values at Di - Dii.
142.	Anonymous donation u/s 115BBC should be filled by persons claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiia) or 10(23C)(iiiae)
143.	In "Schedule VC", value at field A(i)of 'Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Aia +Aib).
144.	In "Schedule VC", value at field B(i)of 'Foreign contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Bia + Bib) .

145.	In "Schedule VC", value at field D(ii) should be equal to 5% of total donations received at (Sl. No. C+ Di) or 1,00,000 whichever is higher.
146.	In "Schedule VC", value at Sl. No. E "Anonymous donations other than those included at Sl. No. Diii" should be equal to Sl. No. Di-Diii.
147.	Corpus fund entered in Schedule VC should be equal to Corpus fund received during the year entered in Schedule J.
148.	In Schedule IE1, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.
149.	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21)/10(21) read with Sec 35, 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(46A), 10(46B), 10(47) & 10(23FB)
150.	For assessee claiming exemption under Section 10(21)/10(21) read with 35, 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(46A), 10(46B), 10(47), 10(23FB) Schedule IE1 to be filled mandatorily.
151.	In Schedule IE2, Sr.no.A1- "Total receipts including any voluntary contributions (Excluding receipts falling under taxable heads to be reported as per Row B)" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.
152.	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)
153.	For assessee claiming exemption under Section 10(23A) or Section 10(24), Schedule IE2 to be filled mandatorily.
154.	In schedule IE 3, value at Sr.no.3- "Total receipts including any voluntary contributions" should not be less than amount of "total voluntary contributions" in Sr.no. C of Schedule VC.
155.	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)
156.	In Schedule Part A General, Section 10(23C)(iiiab) or Section 10(23C)(iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Education' in Schedule IE3/IE4.
157.	In Schedule Part A General, Section 10(23C)(iiiac) or Section 10(23C)(iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Medical' in Schedule IE3/IE4.

158.	For assessee claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac), Schedule IE3 to be filled mandatorily.
159.	In "Schedule IE-3", If "Government Grants" entered at Sl. No. 4 is less than or equal to 50% of Sl. No. 3 "Total receipts including any voluntary contribution" then taxpayer should file Form other than ITR-7 as applicable.
160.	In Schedule IE4, value at Sr.no.3- "Gross annual Receipts" should not be less than the sum of amount of "total voluntary contributions" mentioned in Sr. no. C + E of Schedule VC.
161.	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae)
162.	For assessee claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae), Schedule IE4 to be filled mandatorily.
163.	In "Schedule IE-4", If Sum of Gross Annual receipts entered more than 5 crores then taxpayer should file Form other than ITR-7 as applicable.
164.	In Schedule IE4, Value at field "Sum of Gross Annual receipts" should be equal to Sum of column 3 "Gross Annual receipts"
165.	In "Schedule HP", 1(d) "total" should be equal to 1b + 1c
166.	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)
167.	In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value.
168.	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)
169.	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)
170.	In "Schedule HP", value at field 3 "Income under the head "Income from house property" (1j + 2)" should be equal to the sum of (1j ++ 2)
171.	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee will not be allowed to claim municipal tax
172.	In Schedule HP, Type of property is let out or deemed let out and Gross rent received/ receivable/ lettable value is zero or null

173.	First three alphabets should be as per list TAN codes on field TAN in Schedule HP/TDS/TCS
174.	In case of Co-owned property, the total of assessee's share and co-owner's share should be equal to 100% in Schedule HP.
175.	In Schedule HP, if Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero'.
176.	In case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same in Schedule HP.
177.	In Schedule CG, Sl. No. A1c -"Balance (aiii – biv)" should be equal to difference of A1(aiii – biv)
178.	In "Schedule CG", Sl. No. A2(c) of STCG Balance should be equal to (2aiii-biv)
179.	Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a+AII of Schedule CG.
180.	In Schedule CG, expenses u/s 48 (sr no A1b(iv) cannot be claimed, if Full Value of Consideration (sr no A1aiii) is not offered to tax
181.	In Schedule CG, expenses u/s 48 (sr no A3b(iv) cannot be claimed, if Full Value of Consideration (sr no A3a) is not offered to tax
182.	In Schedule CG, expenses u/s 48 (sr no A5b(iv) cannot be claimed, if Full Value of Consideration (sr no A5aiii) is not offered to tax
183.	In Schedule CG, expenses u/s 48 (sr no A6b(iv) cannot be claimed, if Full Value of Consideration (sr no A6aiii) is not offered to tax
184.	In Schedule CG, expenses u/s 48 (sr no B1b(iv) cannot be claimed, if Full Value of Consideration (sr no B1aiii) is not offered to tax
185.	In Schedule CG, expenses u/s 48 (sr no B3b(iv) cannot be claimed, if Full Value of Consideration (sr no B3a) is not offered to tax
186.	In Schedule CG, expenses u/s 48 (sr no B4b(iv) cannot be claimed, if Full Value of Consideration (sr no B4a) is not offered to tax
187.	In Schedule CG, expenses u/s 48 (sr no B7b(iv) cannot be claimed, if Full Value of Consideration (sr no B7aiii) is not offered to tax

188.	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
189.	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
190.	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
191.	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
192.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
193.	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)
194.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
195.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
196.	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
197.	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
198.	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)
199.	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
200.	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
201.	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of A(aXi+aXii+aXiii+b)
202.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
203.	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d),only if 1c is greater than 1d If B (1c-1d) is negative then B1e should be equal to 0
204.	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)

205.	In Schedule CG Sl.no. B2c of LTCG should be the difference of B(2aiii-2b)
206.	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+bihi)
207.	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
208.	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
209.	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
210.	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
211.	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+bihi)
212.	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
213.	Deductions claimed under respective section in STCG and LTCG should match Table D.
214.	In Schedule CG, Sl. No. B12 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
215.	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
216.	In Schedule CG, expenses u/s 48(sr no B9b(iv) cannot be claimed, if Full Value of Consideration (sr no B9aiii) is not offered to tax
217.	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
218.	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)
219.	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+bihi)

220.	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)
221.	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d
222.	In Schedule CG, Sl. No. B10 should be equal to B10(aXi+aXii+aXiii+b)
223.	Schedule CG sl no D1e should be equal to sum of D (1a + 1b + 1c + 1d)
224.	In Schedule CG, In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
225.	In Schedule CG, In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
226.	In schedule CG, for STCG 2aiii should be equal to higher of 2ai and 2aii
227.	In schedule CG, for LTCG 2aiii should be equal to higher of 2ai and 2aii
228.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
229.	In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d If A1c-A1d, is negative, then A1e, should be equal to 0 If 1c < 0, then 1e should be equal to 1c
230.	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"
231.	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
232.	In Schedule CG, Sl. No. C2 Income from transfer of Virtual Digital Assets should be equal to the value of 'Income under the head Capital Gain' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
233.	In Schedule CG, value at field Short-term capital gain taxable @ 30% in Table F should be equal to Sl. No. 5vi of Schedule CYLA
234.	In Schedule CG, value at field "Short-term capital gains taxable at applicable rates" in Table F should be equal to Sl. No. 5vii of Schedule CYLA
235.	In Schedule CG, value at field "Short-term capital gains taxable at DTAA rates" in Table F should be equal to Sl. No. 5viii of Schedule CYLA
236.	In Schedule CG, value at field "Long- term capital gains taxable at the rate of 20%" in Table F should be equal to Sl. No. 5x of Schedule CYLA

237.	In Schedule CG, value at field "Long-term capital gains taxable at the DTAA rates" in Table F should be equal to Sl. No. 5xi of Schedule CYLA
238.	In Schedule CG, STCG 15 % - 111A & 115AD(1)(b)(ii) can only be entered once.
239.	If Total Cost of improvement with Indexation is filled, its mandatory to provide Cost of Improvement, Cost of Improvement with Indexation and Year of Improvement. Also, Total Cost of Improvement with Indexation should match with sum of its individual values.
240.	Value at field "B13" in "Schedule CG" should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a+BII of Schedule CG.
241.	Value at field "C1" in "Schedule CG" should be equal to the sum of value 11ii+11iii+11iv+11v+11vi+11vii+11viii+11ix+11x.
242.	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a i + A8aii + A8b + A8c)
243.	Schedule CG sl no Exi should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii+ix+x)
244.	Schedule CG sl no Exii should be equal to difference of i- xi,only if (i) is greater than (xi). This rule will be implemented for all columns
245.	In Schedule CG, in case of Non-resident, Sl. No. Ei2 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 and for resident, value at field E(i2) should be equal to the sum of Sl. No. A3ei+ A8ai.
246.	In Schedule CG, sl no Ei6 is not equal to sl no A9b.
247.	In Schedule CG, in case of Non-resident, Sl. No. Eii 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 and for resident, value at field E(ii) should be equal to the sum of Sl. No. A3ei+ A8ai.
248.	In Schedule CG, sl no Evi should be equal to sl no A9b.
249.	Schedule CG Col no E 11should be equal to Col no (1-2-3-4-5-6-7-8-9-10)
250.	In Schedule CG, Sl. No. B11 should be equal to B11a1(i)+B11a1(ii)+B11a2(i)+B11a2(ii)+B11b
251.	In Schedule CG, sl no Ei10should be equal sl no B12b.
252.	In Schedule CG, value at field Short-term capital gain taxable @ 15% in Table F should be equal to Sl. No. 5va of Schedule CYLA

253.	In Schedule CG, value at field "Long- term capital gains taxable at the rate of 10%" in Table F should be equal to Sl. No. 5ixa of Schedule CYLA
254.	In Schedule CG, value at field "Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30%" in Table F should be equal to "115BBH- Tax on Income from Virtual Digital asset- (ii) Income under head Capital Gain" of Schedule SI
255.	In Schedule CG, value at field Short-term capital gain taxable @20% breakup of all quarters in Table F should be equal to Sl. No. 5vb of Schedule CYLA
256.	In Schedule CG, value at field "Long- term capital gains taxable at the rate of @12.5%" in Table F should be equal to Sl. No. Sixb of Schedule CYLA
257.	In schedule CG, value at B1(b)(ia) & (iib(c)) can be filled only if date of tranfer is before 23rd July 2024
258.	In schedule CG, value at sl.no. B9e should be same as B9ei+B9eii
259.	In schedule CG, value at sl.no. B10b should be same as B10bi+B10bii
260.	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
261.	In schedule CG, value at B11(i) should be equal to "B10bi + sum of B10a where date of limitation / withdrawal was before 23rd July 2024"
262.	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"
263.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 15%.
264.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 20%.
265.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 30%.
266.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG Applicable rates%.
267.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG dtaa rates.
268.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 10%.
269.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 12.5%.
270.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 20%.
271.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG DTAA Rates.

272.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL15%.
273.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL20%.
274.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL30%.
275.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL Applicable rate%.
276.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL_DTAA Rates
277.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 10%
278.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 12.5%
279.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 20%
280.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL_DTAA Rates
281.	In Schedule CG, Table F Sl. No. 10 the breakup of all the quarters should be equal to the value at Sl. No. C2
282.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(biia + \sum biib(c) + biii) - where transfer is before 23rd July 2024 and B1(bi + \sum biib(a) + biii) - where transfer is on or after 23rd July 2024
283.	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii) or (bia +biia +biii)
284.	In Schedule CG, in case of Non-resident, Sl. No. Ei4 should be equal to sum of sl no (A5e+ A8b + A(A)-for 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 and for resident, value at field E(i4) should be equal to the Sl. No. A(8b) + A(A) for 30%.
285.	In Schedule CG, in case of Non-resident, Sl. No. Ei5 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c+A(A) @applicable 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 and for resident, value at field E(i5) should be equal to the sum of Sl. No. (A1e+A2c+A6g+A7+A8c+A(A)@applicable rate).
286.	In Schedule CG, in case of Non-resident, Sl. No. Ei 4 should be equal to sum of sl no (A5e+ A8b+A(A)@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 and for resident, value at field E(iv) should be equal to the Sl. No. A(8b) +A(A)@30%.
287.	In Schedule CG, in case of Non-resident, Sl. No. Ev should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c +A(A) @applicable 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 and for resident, value at field E(v) should be equal to the sum of Sl. No. (A1e+A2c+A6g+A7+A8c +A(A) @applicable rate).
288.	In Schedule CG, in case of Non-resident, Sl. No. Ei7 should be equal to sum of sl no (+B5i+B7ci+B8i+ B11a1i +B11a2i+ B(A)@10%) as reduced by the amount of LTCTG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b, which is included therein and for resident, value at field E(i7) should be equal to the sum of Sl. No. (B4c +B5i+ B11a1i +B11a2 i+B(A)@10%).
289.	In Schedule CG, in case of Non-resident, Sl. No. Ei9 should be equal to sum of sl no (B1ea+ B2eii+B3c+B4ci+ B6i+ B9ei+ B10bi+B11b) as reduced by the amount of LTCTG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b, which is included therein and for resident, value at field E(i9) should be equal to the sum of Sl. No. (B1ea+ B2ei+B3c+ B4ci + B9ei+ B10bi+B11b).
290.	In Schedule CG, in case of Non-resident, Sl. No. Evii should be equal to sum of sl no (+B5i+ B6ii +B7ci+ B7ciii +B8i+ B11a1i+B11a2i+B(A) as reduced by the amount of LTCTG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b, which is included therein and for resident, value at field E(vii) should be equal to the sum of Sl. No. (B4e+B5i+B11a1+B11a2+B (A)).
291.	In Schedule CG, in case of Non-resident, Sl. No. E ix should be equal to sum of sl no (B1ga+ B2ei+B3c+B4ci+ B6i+ B9ei+ B10i+ B11b) as reduced by the amount of LTCTG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b, which is included therein and for resident, value at field Evii should be equal to the sum of Sl. No. (B1ga+ B2ei+B3c+B4ci+B9ei+ B10i+ B11b).
292.	In Schedule CG, sl no Ex should be equal to sl no B12b.
293.	In schedule CG, value at B1g should match with B1g(a) + B1g(b)
294.	Schedule CG sl no Ei3 should be equal to sum of sl no (A3e+ A4a(ii)+ A8a(ii)+A(A) @20%)
295.	Schedule CG sl no Eiii should be equal to sum of sl no (A3eii+A4aai+A8aai+A(A) @20%) where transfer was on or after 23rd July 2024
296.	In Schedule CG, Sl. No. Ei8 should be equal to sl no (B1geb+ B2eii+B4cii+ B5ii+B6iii +B7cii+ B8ii+ B9eii+B10bii+B11a1ii+ B11a2ii+B(A)@12.5%)) where transfer is on or after 23rd July 2024
297.	In Schedule CG, Sl. No. Eviii should be equal to Sl. No. (B1gb*+B2eii*+B4cii + B5ii*+B6iii +B7cii*+ B8ii*+ B9eii*+B10ii* B11a1ii*+B11a2ii*+B(A) @12.5%) where transfer is on or after 23rd July 2024

298.	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
299.	In Schedule CG, Long Term Capital Gains u/s 112A read with section 115AD before 23 July 2024 and on or after 23 July 2024 should be equal to the total Long Term Capital Gains from such shares
300.	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)
301.	Sum of capital gains from all properties where date of transfer was before 23rd July 2024 and where date of transfer was on or after 23rd July 2024 should be correctly reflected at B1g(a) and B1g(b) respectively
302.	In schedule CG, Sl. No. B1d, section 54EC of LTCG, the amount invested should not be more than 50L
303.	Sum of Improve cost in each L&B block should be equal to sum of all improve costs for such block of land and building in schedule CG under Long term capital gain
304.	Sum of Indexed Improve cost in each L&B block should be equal to sum of all Indexed improve costs for such block of land and building in schedule CG under Long term capital gain
305.	Value at field A should be equal to sum of values of drop downs 20% or 30% or applicable rate
306.	Value at field B should be equal to sum of values of drop downs 12.5% or 10%
307.	In Schedule CG, Table D, Sl. No. 1aiv,1civ and 1div is more than zero but details of iva, ivb and ivc are blank
308.	In schedule CG, Sl. No. B1 of LTCG, Total deduction u/s 54 should be equal to sum of deduction mentioned.
309.	In Schedule CG, if sl.no.6 in sl.no.B. in LTCG is being filled, then it's mandatory to select the section code i.e., 112(1) (c)/115AB/115AC or 115AD
310.	In schedule CG, Sl. No. B4 biva of LTCG Total should be equal to sum of B4(bia+biia+biiaa)
311.	In schedule CG, Sl. No. B4(ca) of LTCG Balance should be equal to B(4a-4biva)

312.	In Schedule CG, Table E, the entire loss should be set off with gains available for set off.
313.	In Schedule CG, tax on LTCG from sale listed securities (other than a unit) or zero coupon bonds should be 20% in case of transfer is before 23 July.
314.	In Schedule CG, tax on LTCG from sale listed securities (other than a unit) or zero coupon bonds as per 1st Proviso to section 112(1) should be 10% in case of transfer is before 23 July.
315.	In schedule CG,sl. No 2(i) of Table F Short-term capital gains taxable at the rate of 20% should not be more than zero
316.	In schedule CG,sl. No 7(i) of Table F Long- term capital gains taxable at the rate of 12.5% should not be more than zero
317.	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)
318.	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative) + From Income-tax Refund+ In the nature of Pass through income/Loss+ Others)
319.	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
320.	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered
321.	In Schedule OS, Sr.no. 2 should be equal to (2ai+2aii+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)
322.	In "Schedule OS", Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D)
323.	In "Schedule OS", amount of "Any other income chargeable at special rate" in Sr.no. 2c should be equal to the sum of individual values entered in amount col.
324.	In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sr.no. 2d should be equal to the sum of individual values entered in amount col.
325.	In "Schedule OS", Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"

326.	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"
327.	In "Schedule OS" 3d should be equal to 3a+3b+3ci
328.	In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) - 3+4+ 5)
329.	In "Schedule OS", Sr.no. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)
330.	In "Schedule OS", Sr.no. 8(e) Balance should be equal to the sum of (Receipts - Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)
331.	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)
332.	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii +1aiii.
333.	Depreciation can be claimed only on rental income available in sr. no. 1c of Schedule OS.
334.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS
335.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS
336.	In Schedule OS, Sl. No. 10 the 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 Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS
337.	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))
338.	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2ai Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB

339.	In Schedule OS, Sl. No. 2c "Anonymous donation u/s 115BBC" should be equal to or more than Sl. No. Diii of Schedule VC, if exemption section in Part A-General is selected as 10(23C) (iiid) or 10(23C) (iiiae)
340.	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from online games chargeable u/s 115BBJ should be equal to Sl. No. 2aii Winnings from online games chargeable u/s 115BBJ
341.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend received from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income) should be equal to amount in Sl. No. 2c and 2d.
342.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(iii) i.e., Dividend income u/s 2(22)f) -- DTAA for Dividend subject to TRC
343.	Kindly fill in the details of dividend in Sl.No. 1a(iii) of schedule OS if buy back loss is claimed in schedule CG
344.	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
345.	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
346.	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
347.	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2a - 2b - 3a - 3b - 3c -3d - 4 - 5d)
348.	In "Schedule BP", in A8 "Total (7a+7b+7c+7d)" should be equal to the sum of (7a+7b+7c+7d)
349.	In "Schedule BP", in A9 "Adjusted profit or loss (6+8)" should be equal to sum of (6+8)
350.	In "Schedule BP" in A11(iii) "Total" should be equal to the sum of 11i+11ii
351.	In "Schedule BP" in A12 "Profit or loss after adjustment for depreciation" should be equal to sum of (9+10-11iii)
352.	In "Schedule BP", in A24 "Total" should be equal to sum of Sl. no. 13 to Sl. no. 23
353.	In "Schedule BP", in A32 "Total" should be equal to the sum of Sl. No. 25 to Sl. No. 31
354.	In "Schedule BP" in A33 "Income (12+24-32)" should be equal to the sum of (12+24-32)

355.	In "Schedule BP" in A35 "Net profit or loss from business or profession other than speculative and specified business (33+34) " should be equal to sum of (33+34)
356.	In "Schedule BP" in B40 "Income from speculative business (37+38-39)" should be equal to sum of (37+38-39)
357.	In "Schedule BP" in C44 "Profit or loss from specified business (41+42-43)" should be equal to sum of (41+42-43)
358.	In "Schedule BP" in C46 "Income from Specified Business (44-45)" should be equal to sum of (44 - 45)
359.	In "Schedule BP" in D48 "Income chargeable under the head 'Profits and gains from business or profession'(A36+B40+C46+A3d) should be equal to sum of (A36+B40+C46+A3d)
360.	In Schedule BP, Income reduced from Row no A3b to be offered under schedule CG - receipts shown in schedule CG should not be less than amount reduced from schedule BP A3b.
361.	In Schedule BP, Income reduced from Row no A3c to be offered under schedule OS- receipts shown in schedule OS should not be less than amount reduced from schedule BP A3c
362.	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))
363.	In schedule BP, If income/ loss from specified business is entered then nature of specified business cannot be blank
364.	In "Schedule BP", value at field Eiv should be equal to sum of Sl No Eii+ Eiii
365.	In Schedule BP Sl no Ev should be equal to sl no Ei-Eiv
366.	In schedule BP, Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
367.	Amount entered at Sl. No. A3d "u/s 115BBH (net of Cost of acquisition, if any)" of Schedule BP should match with Sl. No. A "Total" of Schedule VDA
368.	In Schedule BP, Sl. No. A3d should be equal to the value of 'Income under the head business or profession' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
369.	In Schedule BP, Income reduced from Row no A3c (i) "Dividend Income" should not be more than Sl. No. 1a of Schedule OS
370.	In Schedule BP, at Sl.No. 5c "Dividend Income" the amount cannot be more than zero.

371.	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "Sl.no. 2v of item E of Schedule BP" if there is loss under head PGBP.
372.	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " Sl.no.6 of Schedule OS" if it is loss.
373.	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
374.	In Schedule CYLA Sl. No 1iii, Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP
375.	In Schedule CYLA, Sl. No 1iv "Specified business Income" should be equal to SL.no. 3iii of Table E of Schedule BP
376.	In Schedule CYLA, ,Sl. No 1vi " Short term capital gain @30%" should be equal to SL.no. 9iii 11iv of item E of Schedule CG
377.	In Schedule CYLA,Sl. No 1xii " Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax)" should be equal to SL.no. 6 of Schedule OS
378.	In Schedule CYLA,Sl. No 1xiii " Profit from owning and maintaining race horses" should be equal to SL.no. 8e of Schedule OS
379.	In schedule CYLA, Value in 1ii should be equal to A36 of Schedule BP, only if A 36 is positive Note: only if A36 is +ve.
380.	In Schedule CYLA sum of amount mentioned in column no 2 + 3 + 4 should be less than or equal to amount mentioned in column 1
381.	In "Schedule CYLA", value at field xvi "Total loss set-off" of column 2 should be equal to (sum of sl no ii to sl.no xiv) of column 2 to the maximum of Rs.200000.
382.	In "Schedule CYLA, value at field xv "Total loss set-off" of column 3 should be equal to (i+ va+vb + vi + vii + viii+ ix a +ixb + x + xi + xii + xiii+ xiv) of column 3.
383.	In "Schedule CYLA", value at field xv ix "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + va +vb + vi + vii+ viii+ ixa +ixb + x + xi + xiii + xiv) of column 4.
384.	In "Schedule CYLA", value at field (xvi) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(xv).
385.	In "Schedule CYLA", value at field (xvi) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(xv).
386.	In "Schedule CYLA", value at field (xvi) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(xv).
387.	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " Sl.no.3 -of Schedule HP" if there is loss under head House Property.
388.	In Schedule CYLA, Normal OS loss should be set off first against the "Profit from the activity of owning and maintaining race horses" & Income from other sources taxable at special rates in India as per DTAA

389.	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
390.	In Schedule CYLA,Sl. No 1va " Short term capital gain 15% should be equal to SL.no. 11ii of item E of Schedule CG
391.	In Schedule CYLA, Sl. No 1vii " Short term capital gain taxable at applicable rates" should be equal to Sl. No. 11v of item E of Schedule CG
392.	In Schedule CYLA, Sl. No 1viii "Short term capital gain taxable at special rates in India as per DTAA" should be equal to Sl. No. 11vi of item E of Schedule CG
393.	In Schedule CYLA, Sl. No 1ixa " Long term capital gain taxable @10%" should be equal to Sl. No. 11vii of item E of Schedule CG
394.	In Schedule CYLA, Sl. No 1x " Long term capital gain taxable @20%" should be equal to Sl. No. 11ix of item E of Schedule CG
395.	In Schedule CYLA, Sl. No 1xi " Long term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 11x of item E of Schedule CG
396.	In "Schedule CYLA", Income from House property should be equal to Sl.no. 3 of Schedule HP" if there is profit under head House Property.
397.	In Schedule CYLA, Sl. No 1vb "Short term capital gain taxable @20%" should be equal to SL.no. 11iii of item E of Schedule CG
398.	In Schedule CYLA, Sl. No 1ixb " Long term capital gain taxable @12.5%" should be equal to Sl. No.11viii of item E of Schedule CG
399.	In Schedule PTI, Col. 9 should be equal to Col. 7-8
400.	In Schedule PTI, Sl. No. iia - "Short Term" should be equal to sum of ai+aii
401.	In Schedule PTI, Sl. No. iib - "Long Term" should be equal to sum of bi+bii
402.	In Schedule PTI, Sl. No. iii - "Other Sources" should be equal to sum of a+b
403.	Sum of [Sl. No. 9a of Schedule AI + Sl. No. 2 of Schedule HP (For all Properties) + Sum of Sl. No. A8 and B11 of Schedule CG + Sum of Sl. No. 2d of Schedule OS] should be equal to or more than sum of [Sl. No. 9(i)+9(ii)(a)+9(ii)(b)+9(iii)] of Schedule PTI against all the Names of business trust / investment fund.
404.	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in sl. No 2ai schedule OS, after reducing applicable DTAA income, if any .
405.	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
406.	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in sl. No 2e of schedule OS
407.	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, STCG -DTAA, LTCG- DTAA fields
408.	In Schedule SI tax computed in column (ii) should not be null if income in column (i) is greater than zero

409.	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vi of schedule CYLA
410.	Total of Income (i) of schedule SI should match with sum of individual line items
411.	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI
412.	Special income offered u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
413.	Special income offered u/s 115A(1)(a)(ii) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
414.	Special income offered u/s 115A(1)(a)(iia) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
415.	Special income offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
416.	Special income offered u/s 115A(1)(a)(iiab) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
417.	Special income offered u/s 115A(1)(a)(iiac) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
418.	Special income offered u/s 115A(1)(a)(iii) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
419.	Special income offered u/s 115A(1)(b) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
420.	Special income offered u/s 115AC(1)(a) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
421.	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
422.	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
423.	Special income offered u/s 115BBA in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
424.	Special income offered u/s 115BBC in Sl. No. 2c of schedule OS should be equal to corresponding income in schedule SI
425.	Special income offered u/s.115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
426.	Special income offered u/s.115A(1)(a)(ii) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
427.	Special income offered u/s.115A(1)(a)(iia) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI

428.	Special income offered u/s.115A(1)(a)(iaa) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
429.	Special income offered u/s.115A(1)(a)(iab) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
430.	Special income offered u/s.115A(1)(a)(iac) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
431.	Special income offered u/s.115A(1)(a)(iii) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
432.	Special income offered u/s.115A(1)(b) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
433.	Special income offered u/s.115AC(1)(a) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
434.	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
435.	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
436.	Special income offered u/s.115BBA in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
437.	Special income offered u/s.115BBC in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
438.	Special income offered u/s 115A(1)(a)(iaa) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
439.	Special income offered u/s.115A(1)(a)(iaa) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
440.	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
441.	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS should be equal to corresponding income in schedule SI
442.	Special 115AC(1)(b)- Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
443.	Special PTI-115AC(1)(b)PTI-Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2d of schedule OS should be` equal to corresponding income in schedule SI
444.	In schedule SI, u/s 115BBJ (Winnings from online games) should match with corresponding income offered in Sl. No. 2a(ii) of Schedule OS, after reducing applicable DTAA income, if any .
445.	Special income offered u/s 115A(1)(a)(A) Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA in sl.no.2c of schedule OS should be equal to corresponding income in schedule SI
446.	Special income offered PTI-115A(1)(a)(A) Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International

	Financial Services Centre, as referred to in sub-section (1A) of section 80LA in Sl. No. 2d of schedule OS should be equal to corresponding income in schedule SI
447.	Sum of income u/s 111A (STCG on shares where STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5va of schedule CYLA
448.	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% & Proviso to 112(1) Proviso LTCG on listed securities/ units without indexation in column (i) of Schedule SI should be equal to corresponding income in sl no 5x of schedule CYLA
449.	Sum of income u/s 112(1)(c)(iii) LTCG for non-resident on unlisted securities, 112A (LTCG on sale of shares on which STT is paid), 115AB(1)(b) (LTCG for non-resident on units referred in section 115AB), 115AC(1)(c) (LTCG for non-resident on bonds/GDR), 115AD(1)(b)(iii)-LTCG by FII, 115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5ix a schedule CYLA
450.	Sum of income u/s 112(1) (LTCG on listed securities/ units without indexation) [where transfer was on or after 23rd July 2024 as applicable] 112(1)(c)(iii)- Long term capital gains on transfer of unlisted securities in the case of non-residents [where transfer was on or after 23rd July 2024 as applicable] 115AB (LTCG for non-resident on units referred in section 115AB)) where transfer was on or after 23rd July 2024 as applicable], 115AC (LTCG for non-resident on bonds/GDR) [where transfer was on or after 23rd July 2024 as applicable], 112 (LTCG on others) [where transfer / event was on or after 23rd July 2024 as applicable], 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on equity shares/units of equity-oriented fund/units of business trust on which STT is paid) [where transfer was on or after 23rd July 2024 as applicable], Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% - u/s other than 112A in schedule SI should be equal to Sl. No. 5ix b schedule CYLA
451.	Sum of income u/s 111A (STCG on shares where STT paid) & 115AD(1)(b)(ii) - Proviso - Short term capital gains referred to in section 111A rws. 115AD by FII, where transfer was on or after 23rd July 2024 as applicable u/s 115AD(1)(b)(ii) & 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 5vb of schedule CYLA
452.	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
453.	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
454.	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
455.	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
456.	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sr.no. 9 "Specified date u/s 115TD" is blank
457.	Value in Schedule 115TD will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
458.	In Schedule 115BBI, Sl. No. 1 "Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)" should be equal to total of Column 15 of Schedule I
459.	In Schedule 115BBI, Sl. No. 2 "Deemed income referred under section 11(1B)" should be equal to total of Column 8 of Schedule D
460.	In Schedule 115BBI, Sl. No. 7 "Total (total of Sl. No. 1 to 6)" should be equal to sum of Sl. No. 1 to 6
461.	In schedule 115BBI, Sl. No. 6 should be equal to or more than Total of Sl. No. (i) and (ii) of Col 10 of A1 of Schedule J.
462.	Value in Schedule 115BBI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
463.	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)
464.	Schedule FSI is not applicable for non residents
465.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)
466.	If tax relief is claimed against House Property in Schedule FSI, then amount shown in House property in Sl.no 1j+3 should not be less than the amount of income shown under House property in Schedule FSI
467.	If tax relief is claimed against Capital Gains in Schedule FSI, then the amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
468.	If tax relief is claimed against other sources in Schedule FSI, then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources

469.	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)'
470.	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 the section is selected as "91" at 'Column 1(e)'
471.	In schedule TR, sl no 2+3 is should be equal to sum total of column 1d
472.	Schedule TR is not applicable for non-residents
473.	In Schedule TR, Col C "Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country
474.	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
475.	Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled.
476.	For the trust/institution registered u/s 12A/12AB, value at Sl. No. 6(v) should not be more than 15% of Sl. No. (1+ Sl. No. 3 above) -(A1 of Schedule A)) in Part B-TI.
477.	For trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via), Value at Sl.No. 6 (v) should not be more than 15% of (Sr. no. 1+ Sl. No. 3 above)-(A1 of Schedule A)) in Part B1 of Part-BTI.
478.	In Schedule Part B – TI, exemption is claimed at field 18a - "Exemption under section 10(21)" and 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under filing status in Schedule PI.
479.	In Schedule Part B – TI, exemption claimed at field 1a should be equal to Sl. No. 1 the total receipts including voluntary contribution in Schedule IE1.
480.	In Schedule Part B – TI, exemption is claimed at field 2a "Exemption under section 10(23A)" and Section 10(23A) is not selected under filing status in Schedule PI.
481.	In Schedule Part B – TI, exemption claimed at field 2a should be equal to the total receipts including voluntary contribution in Schedule IE2.
482.	In Schedule Part B – TI, exemption is claimed at field 1b - "Exemption under section 10(23AAA)" and Section 10(23AAA) is not selected under filing status in Schedule PI.
483.	In Schedule Part B – TI, exemption claimed at field 1b should be equal to the total receipts including voluntary contribution in Schedule IE1.
484.	In Schedule Part B – TI, exemption is claimed at field 1c - "Exemption under section 10(23B)" and Section 10(23B) is not selected under filing status in Schedule PI.
485.	In Schedule Part B – TI(Part B2), exemption claimed at field 1c should be equal to the total receipts including voluntary contribution in Schedule IE1.

486.	In Schedule Part B – TI(Part B2), exemption is claimed at field 1f "Exemption under section 10(23EC)" and Section 10(23EC) is not selected under filing status in Schedule PI.
487.	In Schedule Part B –TI(Part B2), exemption claimed at field 1f should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
488.	In Schedule Part B – TI(Part B2), exemption is claimed at field 1g - "Exemption under section 10(23ED)" and Section 10(23ED) is not selected under filing status in Schedule Personal information.
489.	In Schedule Part B – TI (Part B2), exemption claimed at field 1g should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
490.	In Schedule Part B –TI(B2), exemption is claimed at field 1h "Exemption under section 10(23EE)" and Section 10(23EE) is not selected under filing status in Schedule Personal information.
491.	In Schedule Part B – TI (Part B2), exemption claimed at field 1h should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
492.	In Schedule Part B – TI(Part b2), exemption is claimed at field 1j -- "Exemption under section 10(29A)" and Section 10(29A) is not selected under filing status in Schedule Personal information.
493.	In Schedule Part B – TI (Part B2)exemption claimed at field 1j should be equal to the total receipts including voluntary contribution in Schedule IE1.
494.	In Schedule Part B – TI(Part b2), exemption is claimed at field 2b - "Exemption under section 10(23C)(iiiab)" and Section 10(23C)(iiiab) is not selected under filing status in Schedule Personal information.
495.	In Schedule Part B – TI (Part b2) exemption claimed at field 2b should be equal to the total receipts including voluntary contribution in Schedule IE3.
496.	In Schedule Part B – TI(part b2), exemption is claimed at field 2c - "Exemption under section 10(23C)(iiiac)" and Section 10(23C)(iiiac) is not selected under filing status in Schedule Personal information.
497.	In Schedule Part B – TI (Part B2), exemption claimed at field 2c should be equal to the total receipts including voluntary contribution in Schedule IE3.
498.	In Schedule Part B – TI(part b2) exemption is claimed at field 2d - "Exemption under section 10(23C)(iiiad)" and Section 10(23C)(iiiad) is not selected under filing status in Schedule Personal information.
499.	In Schedule Part B – TI, exemption claimed at field 2d should be equal to the Gross Annual receipts in Schedule IE4.
500.	In Schedule Part B – TI9(part b2), exemption is claimed at field 2e - "Exemption under section 10(23C)(iiiae)" and Section 10(23C)(iiiae) is not selected under filing status in Schedule PI.
501.	In Schedule Part B – TI(part b2) exemption claimed at field 2e should be equal to the Gross Annual receipts in Schedule IE4.

502.	In Schedule Part B – TI(part b2), exemption is claimed at field 1d - "Exemption under section 10(23D)" and Section 10(23D) is not selected under filing status in Schedule Personal information.
503.	In Schedule Part B – TI(part b2), exemption claimed at field 1d should be equal to the total receipts including voluntary contribution in Schedule IE1.
504.	In Schedule Part B – TI(part b2), exemption is claimed at field 1e - "Exemption under section 10(23DA)" and Section 10(23DA) is not selected under filing status in Schedule Personal information.
505.	In Schedule Part B – TI (part b2), exemption claimed at field 1e should be equal to total receipts including voluntary contribution in Schedule IE1.
506.	In Schedule Part B – TII(part b2), exemption is claimed at field 1i - "Exemption under section 10(23FB)" then Section 10(23FB) should be selected under filing status in Schedule Personal information.
507.	In Schedule Part B – TI (part b2), exemption claimed at field 1i should be equal to total receipts including voluntary contribution in Schedule IE1.
508.	In Schedule Part B – TI(part b2) exemption is claimed at field 2f - "Exemption under section 10(24)" then Section 10(24) should be selected under filing status in Schedule Personal information.
509.	In Schedule Part B – TI (part b2), exemption claimed at field 2f should be equal to total receipts including voluntary contribution in Schedule IE2.
510.	In Schedule Part B – TII(part b2), exemption is claimed at field 1k- "Exemption under section 10(46)" then Section 10(46) should be selected under filing status in Schedule Personal information.
511.	In Schedule Part B – TI (part b2), exemption claimed at field 1k should be equal to the total receipts including voluntary contribution in Schedule IE1.
512.	In Schedule Part B – TI(part b2) exemption is claimed at field 1n "Exemption under section 10(47)" then Section 10(47) should be selected under filing status in Schedule Personal information.
513.	In Schedule Part B – TI (part b2) exemption claimed at field 1n should be equal to the total receipts including voluntary contribution in Schedule IE1.
514.	Value in Sr. No. 3 in Part B2 of Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected
515.	In Schedule Part B-TI Part B1, Sr.no. 10ii - "Profits and gains of business or profession" should be consistent with Sr. No. D of Schedule BP.
516.	In "Schedule Part B – TTI", value in field '1g'- "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d+1e-1f).

517.	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"
518.	In "Schedule Part B – TTI", value in field '2(iii)' , "Total" should be equal to the sum of 2(i) +2(ii).
519.	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1g+2iii+3"
520.	In "Schedule Part B – TTI" value in field '5a', Section 90/90A' should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR
521.	In "Schedule Part B – TTI" value in field '5b' , 'Section 91' should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR
522.	In "Schedule Part B – TTI" value in field '5c' , "Total" should be equal to the sum of "5a+5b"
523.	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c
524.	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d
525.	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e
526.	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"
527.	In "PART B- TTI", the value at Sl.no.'10' "Amount payable" should be equal to the value of Sl.no.8- Sl.no.9e.
528.	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e- Sl.no.8.
529.	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS
530.	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7(i) of 15C)" should be equal to the value at Total of column 7(i) of Schedule TCS
531.	In Schedule Part B-TTI, Sr.no. 12 - "Net tax payable on 115TD income including interest u/s 115TE " should match with Sr. No. 12 of Schedule 115TD.
532.	"Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.
533.	Income entered in return then tax should be computed on the same.

534.	if Assessee has claimed exemption in Sr. No 4+6vii of Schedule Part BTI (Part B1) then assessee should select in the registration/approval details as Section 12A/12AB or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General -"Details of registration/provisional registration or approval under Income Tax Act".
535.	Assessee has claimed exemption in Sr. No. 1a of Schedule Part BTI (Part B2) Section 35 should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
536.	Assessee has claimed exemption in Sr. No. 5 of Schedule Part BTI (Part B2) Section 13B should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
537.	Assessee has claimed exemption in Sr. No.1b of Schedule Part BTI (Part B2) Section 10(23AAA) should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
538.	In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is selected at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI (Part B1) should be equal to C-Ai-Bi+E of Schedule VC
539.	Interest u/s 234A, 234B and 234C should not be computed if Tax Payable on Total Income is 0
540.	Fee for default in furnishing return of income u/s 234F should not be computed if return is filed within due date.
541.	In schedule "Part-BTI (PartB1)" Sr no.3 should be equal to Sum of 10 of "Schedule AI".
542.	In schedule "Part-BTI(PartB1)"Sr. no. 6(i) of -"Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i. e. not from the income of prev. year]" should be equal to Sl. No. G of "Schedule A".
543.	In schedule "Part-BTI (Part B1)" Sl. No. 6(ii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A2(4) of "Schedule J".
544.	In schedule "Part-BTI (Part B1)"Sr no.6(iii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A1(4) of "Schedule J".
545.	In schedule"Part-BTI(PartB1)"Sr no.6(vii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to [6i +6ii+6iii+6iiia+6iv+6v+6vi]
546.	In schedule"Part-BTI (Part B1)" Sr no.7(ii) of -"Additions" should be equal to (Diii) of schedule VC".
547.	In schedule"Part-BTI(PartB1)"Sr.no. 7(ix) of -"Additions" should be equal to sum of [7i+7ii+7iii+7iv+7v+7vi+7vii+7viii].
548.	In schedule "Part-BTI (PartB1)" Sr. no. 9 of "Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) "Should be equal to sum of [(5-6vii)+7ix+8].

549.	In schedule "Part-BTI (PartB1)" Sr. no. 10(i) of -"Income not forming part of item No. 9 above" should be equal to Sr. no. 3 of "Schedule HP".
550.	In schedule"Part-BTI(PartB1)" Sr.no. 10(ii) of -"Income not forming part of item No. 9 above" should be equal to D (48) of "Schedule BP".
551.	In schedule"Part-BTI(PartB1)"Sr.no. 10(iii)(C) of -"Income under the head Capital Gains" should be equal to 10(iii) (Av+Biv) .
552.	In schedule"Part-BTI(PartB1)"Sr.no. 10iv of -"Income from other sources " should be equal to Sr. no. 9 of Schedule OS.
553.	In schedule"Part-BTI(PartB1)"Sr.no. 10v of -"Total" should be equal to (10i + 10ii + 10iiiE + 10iv).
554.	In schedule"Part-BTI(PartB1)"Sr.no. 11 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to sum of (9+10).
555.	In schedule"Part-BTI(PartB1)"Sr.no. 13 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to difference of(11-12).
556.	In schedule"Part-BTI(PartB1)" Sr no. 15 of "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to Sum of Diii of"Schedule VC".
557.	Value in Sr. No. 1 to 17 in Part BTI (Part B1) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
558.	In schedule "Part-BTI (Part B2)" Value at Sr.no. 7(i) of -Heads of Income should be equal to Sr. no. 3 of Schedule HP.
559.	In schedule"Part-BTI(PartB2)"Sr.no. 7iii(C) -"Income under the head Capital Gain" should be equal to sum (Av+Biv)
560.	In schedule"Part-BTI (PartB2)" Sr.no. 7iv should be equal to Sr. no. 9 Schedule OS.
561.	In schedule"Part-BTI(PartB2)"Sr.no. 7v should be equal to (7i+7ii+7iiiE+7iv).
562.	In schedule"Part-BTI(PartB2)"Sr.no. 8 of should be equal to sum of [6+7v-4-5] +3.
563.	In schedule"Part-BTI(PartB2)"Sr.no. 10 should be equal to difference of (8-9).
564.	if in Part A -General section under which exemption is claimed other than 13A, 13B, 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(46A), 10(46B), 10(47),

	10(21) r.w.s. 35(1) is selected then Part B2 of Part B TI should not be allowed to be filled
565.	if in Part A -General section under which exemption is claimed other than 13A than SL.no 4 of Part B2 of Part B TI should not be allowed to be filled
566.	if in Part A -General section under which exemption is claimed other than 13B than SL.no 5 of Part B2 of Part B TI should not be allowed to be filled
567.	if in Part A -General section under which exemption is claimed selected as 10(23C)(iiia) or 10(23C)(iiib) then amount should not be more than 5 crores in SL.no 2d or 2e.
568.	In Schedule Part B-TI Part B2, Sr.no. 7ii - "Profits and gains of business or profession" should be consistent with Sr. No. D of Schedule BP.
569.	In Part B-TI, Part B1, Income chargeable under section 115BBI should be equal to the total of Sl. No 7 of Schedule 115BBI.
570.	In Part B-TI, Part B1, Sl. No. 14 Income which is included in 13 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
571.	In Part B-TI, Part B1, Sl. No. 11 Income which is included in 10 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
572.	In Schedule Part B-TI (Part B3), Sl. No. 3(x) "Total expenditure to be disallowed" should be equal to sum of Sl. No. 3(i) to 3(ix).
573.	In Schedule Part B-TI (Part B3), Sl. No. 4(i) "Income chargeable under section 115BBI" should be equal to total of Sl. No 7 of Schedule 115BBI.
574.	In schedule Part B-TI (Part B3), Sl. No. 4(ii) of "-Additions" should be equal to (Diii) of schedule VC".
575.	In schedule Part B-TI (Part B3), Sl. No. 4(vii) of "-Additions" should be equal to sum of Sl. No. (4i+4ii+4iii+4iv+4v+4vi).
576.	In schedule Part B-TI (Part B3), Sl. No. 6 "Sum total" should be equal to sum of Sl. No. [(1-2+3x)+4vii+5)].
577.	In schedule Part B-TI (Part B3), Sl. No. 7(i) "Income not forming part of item No. 6 above " should be equal to Sl. No. 3 of Schedule HP.
578.	In schedule Part B-TI (Part B3), Sl. No. 7(ii) "Income not forming part of item No. 6 above " should be equal to Sl. No. D48 of Schedule BP.
579.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
580.	In schedule Part B-TI (Part B2), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
581.	In schedule Part B-TI (Part B1), Sl. No. 10(iii)(D) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
582.	In schedule Part B-TI (Part B3), Sl. No. 7iiie "Income under the head Capital Gains " should be equal to sum of Sl. No. 7iii[c+d]
583.	In schedule Part B-TI (Part B2), Sl. No. 7iiiE "Income under the head Capital Gains " should be equal to sum of Sl. No. 7iii[C+D]

584.	In schedule Part B-TI (Part B1), Sl. No. 10iiiE "Income under the head Capital Gains " should be equal to sum of Sl. No. 10iii[C+D]
585.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(c) "Income under the head Capital Gains “ Should be equal to sum of Sl. No. 7(iii) [(av) + (biv)]
586.	In schedule Part B-TI (Part B3), Sl. No. 7(iv) "Income from other sources” Should be equal to Sl. No. 9 of Schedule OS
587.	In schedule Part B-TI (Part B3), Sl. No. 7(v) "Total” Should be equal to sum of Sl. No. (7i+7ii+7iii+7iv)
588.	In schedule Part B-TI (Part B3), Sl. No. 9 "Total Income" Should be equal to difference of Sl. No. (6+7-8)
589.	In schedule Part B-TI (Part B3), Sl. No. 11 "Anonymous Donation, included in 9, to be taxed under section 115BBC @ 30%" Should be equal to Sl. No. Diii of Schedule VC.
590.	In Schedule Part B-TI (Part B3), value at Sl. No. 10 "Income which is included in Sl. No. 9 and chargeable to tax at special rates" should be equal to the total of col. (i) of Schedule SI.
591.	In Schedule Part B-TI (Part B3), Sl. No. 12 "Income chargeable u/s 115BBI, included in 9, to be taxed @ 30%" should be equal to Sl. No 7 of Schedule 115BBI.
592.	Value in Sl. No. 1 to 13 in Part B-TI (Part B3) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
593.	In Schedule Part B-TI (Part B3), Sl. No. 13 "Income chargeable to tax u/s twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13" should be equal to difference of Sl. No. (9-10-11-12)
594.	In Schedule Part B-TI (Part B1), Sl. No. 16 "Specified Income chargeable u/s 115BBI, included in 13, to be taxed @ 30%" should be equal to Sl. No. 7 of Schedule 115BBI.
595.	Income entered in return then tax should be computed on the same.
596.	In Schedule Part B-TI (Part B1), Sl. No. 5 "Income to be applied [1+3-4-(A1-A1a of Schedule A)]" should be equal to [1+3-4-(A1-A1a of Schedule A)].
597.	In schedule Part B-TI (Part B2), Sl. No. 6 "Voluntary Contribution received during the year” should be equal to Sl. No. C of Schedule VC
598.	The return of income should not be filed without filling the "Statement of Income" (i.e. Schedule Part B1 of Part BTI or Schedule Part B2 of Part BTI or Schedule Part B3 of Part BTI).
599.	Value in Schedule Part B3 of B-TI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed' and Sl. No. A(26) of Part A-General is selected as "Yes"
600.	In Schedule Part B-TI (Part B1), Sl. No. 17 "Aggregate income to be taxed at normal rates (13-14-15-16)" should be equal to the difference of Sl. No. (13-14-15-16)

601.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1l- "Exemption under section 10(46A)" then Section 10(46A) should be selected under filing status in Schedule Personal information.
602.	In Schedule Part B – TI (Part B2), exemption claimed at field 1l should be equal to the total receipts including voluntary contribution in Schedule IE1.
603.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1m- "Exemption under section 10(46B)" then Section 10(46B) should be selected under filing status in Schedule Personal information.
604.	In Schedule Part B – TI (Part B2), exemption claimed at field 1m should be equal to the total receipts including voluntary contribution in Schedule IE1.
605.	In Schedule Part B-TI (Part B3), Sl. No. 1 "Total Income for the previous year other than Sl. No. 7" should be equal to or more than sum of Sl. No. (C- Ai-Bi) of Schedule VC and Sl. No. 10 "Total" of Schedule AI.
606.	In Schedule Part B-TI (Part B3), Sl. No. 2 "Total Expenditure incurred in India, for the objects of the auditee assessee" should be equal to or less than Sl. No. G of Column "Revenue" of Schedule A.
607.	In Schedule Part B-TI (Part B3), Sl. No. 1 is greater than 0 then Schedule VC or Schedule AI should be filled.
608.	In Schedule Part B-TI (Part B1), Assessee is claiming application/exemption without having any Income in Schedule VC and AI.
609.	In Schedule Part B-TI (Part B1), Sl. No. 2 should be zero.
610.	In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2024 and 31/03/2025
611.	In "Schedule Part B TTI", point 9d "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2025 for A.Y 2025-26.
612.	In schedule"Part-BTI(PartB1)" Sr no.6(iv) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to Column 2 of "Schedule D" for FY 2024-25 .
613.	In schedule"Part-BTI(PartB1)"Sr no.6(vi) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/ institution" should be equal to Column 2 of "Schedule I"FY 2024-25 .
614.	In schedule"Part-BTI(PartB1)"Sr.no. 10(iii)(Av)of -"Income under the head Capital Gains" should be equal to sum of [10(iii)(Aia + Aib + Aii + Aiii+ Aiv)] .
615.	In schedule"Part-BTI(PartB1)" Sr.no. 10(iii)(Biv)of "Income under the head Capital Gains" should be equal to [10(iii)(Bia + Bib + Bii + Biii)] .
616.	In schedule"Part-BTI (PartB2)" Sr.no. 7iii(Aia) of -"Income under the head Capital Gain" should be equal to Sr. no.E(11ii)of schedule CG.
617.	In schedule"Part-BTI (PartB2)"Sr.no. 7iii(Aii) of -"Income under the head Capital Gain" should be equal to Sr. no.E(11iv)of schedule CG.

618.	In schedule"Part-BTI (PartB2)" Sr.no. 7iii(Aiii) of -"Income under the head Capital Gain" should be equal to Sr. no.E (11v) of schedule CG.
619.	In schedule"Part-BT I(PartB2)" Sr.no. 7iii(Aiv)of -"Income under the head Capital Gain" should be equal to Sr. no.E(11vi) of schedule CG.
620.	In schedule"Part-BTI(PartB2)" Sr.no. 7iii(Av) of -"Income under the head Capital Gain" should be equal to 7iii(Aia +Aib + Aii + Aiii + Aiv).
621.	In schedule"Part-BTI (PartB2)"Sr.no. 7iii (Bia) "Income under the head Capital Gain" should be equal to E(11vii) schedule CG.
622.	In schedule"Part-BTI(PartB2)"Sr.no. 7iii (Bii) -"Income under the head Capital Gain" should be equal to E(11ix) schedule CG.
623.	In schedule"Part-BTI(PartB2)" Sr.no. 7iii (Biii) -"Income under the head Capital Gain" should be equal to E(11x) schedule CG.
624.	In schedule"Part-BTI (PartB2)"Sr.no. 7iii (Biv) -"Income under the head Capital Gain" should be equal to sum 7iii(Bia + Bib + Bii + Biii)
625.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)Aia "Income claimed in Short term chargeable @15%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11ii of item E of schedule CG
626.	In schedule Part B-TI, Part B1, Sl. No. 10(iii) aii Income claimed in Short term chargeable @30% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11v of item E of schedule CG
627.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)aiii , Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11v of item E of schedule CG
628.	In schedule Part B-TI, Part B1, Sl. No. 10 (iii)aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11vi of item E of schedule CG
629.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)Bia Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 11vii of item E of schedule CG
630.	In schedule Part B-TI, Part B1,Sl. No. 10(iii)Bii- Income claimed in Long term chargeable @20%>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 11ix of item E of schedule CG
631.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)B iii- Income claimed in LTCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11x of item E of schedule CG
632.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(av) "Income under the head Capital Gains " Should be equal to sum of Sl. No. [7(iii)(aia) + 7(iii)(aib) + 7(iii)(aii) + 7(iii)(aiii) + 7(iii)(aiv)]
633.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(biv) "Income under the head Capital Gains " should be equal to sum of Sl. No. [7(iii)((bia + bib + bii + biii))

634.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aia) "Income claimed in Short term chargeable @15%" > 0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 11ii of item E of schedule CG
635.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aii) Income claimed in Short term chargeable @30% >0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 11iv of item E of schedule CG
636.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aiii) , Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 11v of item E of schedule CG
637.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aiv)- Income claimed in STCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 11vi of item E of schedule CG
638.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(bia)-Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to equal to 11vii of item E of schedule CG
639.	In Schedule Part B-TI (Part B3),Sl. No. 7(iii)(bii)- Income claimed in Long term chargeable @20%>0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to equal to 11ix of item E of schedule CG
640.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(biii)- Income claimed in LTCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 11x of item E of schedule CG
641.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)(Aib) "Income claimed in Short term chargeable @20%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11iii of item E of schedule CG
642.	In schedule Part B-TI, Part B2, Sl. No. 7(iii)(Aib) "Income claimed in Short term chargeable @20%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11iii of item E of schedule CG
643.	In schedule Part B-TI, Part B3, Sl. No. 7(iii)(aib) "Income claimed in Short term chargeable @20%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 11iii of item E of schedule CG
644.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)Bib Income claimed in Long term chargeable @12.5% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 11viii of item E of schedule CG
645.	In schedule Part B-TI, Part B2, Sl. No. 7(iii)Bib Income claimed in Long term chargeable @12.5% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 11viii of item E of schedule CG

646.	In schedule Part B-TI, Part B3, Sl. No. 7(iii) Income claimed in Long term chargeable @12.5% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 11viii of item E of schedule CG
647.	Value at Sl. No. 1 of Part B-TI (B2) should be equal to sum of Sl. No. 1a to 1n.
648.	Value at Sl. No. 2 of Part B-TI (B2) should be equal to sum of Sl. No. 2a to 2f.
649.	In schedule "Part-BTI(PartB2)"Sr.no. 9 of should be equal to sum of (2xv + 3xv + 4xv)of Schedule CYLA.
650.	In Part B-TI, Part B1, Sl. No. 12 Losses of current year set off against 10v should be equal to total of "2xv ", "3xv " and "4xv " of Schedule CYLA
651.	In schedule Part B-TI (Part B3), Sl. No. 8 Should be equal to sum of Sl. No. (2xv + 3xv + 4xv) of Schedule CYLA
652.	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5
653.	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
654.	In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
655.	In Schedule TDS2, "The Amount of TDS claimed this year" should not be more than "Tax deducted".
656.	In Schedule TDS1, "Amount of TDS claimed this year" should not be more than "Tax deducted".
657.	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D/16E furnished by Deductor), if TDS credit relating to other person/self is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
658.	In Schedule TDS2, TAN of the Deductor/ PAN of Tenant/ Buyer is not provided
659.	In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null ' if there is a claim of brought forward TDS

660.	In Schedule TDS1 & TDS2, TDS credit claimed this year in col. no. 9 should not be more than Gross amount disclosed in col.no.11
661.	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
662.	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
663.	In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled.
664.	In Schedule TDS, applicable dropdown in column 2 should be selected
665.	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8(ii) - 9 - 10
666.	In Schedule TCS total of col 7(i) "Claimed in own hands" should be equal to sum of individual values
667.	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
668.	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
669.	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
670.	In Schedule TCS, applicable dropdown in column 2(i) should be selected
671.	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
672.	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7

2.2 Category B:

Table 3: Category B Rules

Sl. No.	Scenarios
1.	Assessee is claimed exemption under section 11, having Activity run for general public utility (GPU) as referred u/s 2(15) AND the summation of percentage of receipt from such activity exceeds 20%.
2.	Assessee is claiming exemption u/s 11 even though there is a change in the objects/activities during the Year and trust/institution has not applied for fresh registration and/or the fresh registration applied is not granted.
3.	Details of Audit report u/s 92E is furnished under Audit Information and Form 3CEB is not filed
4.	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents in Schedule LA.
5.	Exemption u/s 13A is not allowed, if political party does not maintain record of Voluntary contribution other than electoral bond in excess of Rs. 20000 in Schedule LA.
6.	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant in Schedule LA.
7.	Exemption u/s 13A is not allowed, if political party has received any donation exceeding Rs 2000 otherwise than by an account payee cheque /bank draft/ electronic clearing system/electoral bond in Schedule LA.
8.	Exemption u/s 13A is not allowed, if political party has not submitted the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 in Schedule LA.
9.	Assessee is claiming exemption u/s 13A and the return is filed after due date.
10.	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.
11.	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.
12.	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.
13.	Exemption u/s 13B is not allowed, if electoral trust has not furnished a copy of list of contributors and list of political parties to whom sums were distributed to the Commissioner of Income-tax or Director of Income-tax.
14.	In Schedule ET, Sr. no. 6(iv) - Amount distributed to Political parties should be greater than 95% of the total contributions received during the financial year along with the surplus brought forward from earlier financial year
15.	In Schedule ET, Amount spent on administrative and management functions of the Trust should not exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years

16.	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.
17.	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.
18.	In Schedule Part B-TI, Exemptions under section 11 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) should not be claimed against Additions in Sl. No. 7ix of Part B1- Part B-TI.
19.	In Schedule Part B – TI (Part B2), Political party has claimed exemption at field 4 should not be more than voluntary contribution and heads of income.
20.	Exemption u/s 13A is not allowed, if political party is not registered under section 29A of Representation of People Act, 1951.
21.	Exemption u/s 13A is not allowed, if political party is registered under section 29A of Representation of People Act, 1951 but not providing registration number and date of registration.
22.	In Schedule OS, Sl. No. 3a "Deductions under section 57" is not allowed to fill if Income belongs to Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" only
23.	In Schedule Part B-TI (Part B3), expenditure in Sl. No. 2 should not be claimed against additions in Sl. No. 4(vii).
24.	Exemption u/s 13A is not allowed, if political party is selected 'yes' under "Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?" but not providing date of submission of the report in Schedule LA.
25.	Assessee is claimed exemption under section 10(23C)(iv) or 10(23C)(v) having Activity run for general public utility (GPU) as referred u/s 2(15) AND the summation of percentage of receipt from such activity exceeds 20%.
26.	Where json is having “0” values in all income fields.
27.	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
28.	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
29.	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
30.	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.

31.	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.
32.	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.
33.	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.

Annexure 1

Following fields of ITR should be tallied with corresponding amount mentioned in Audit report i.e. Form 10B

Name of Schedule - ITR	Description in ITR	Field Reference in ITR	Field Reference in Form 10B
Schedule Part B-TI (Part B1)	Income chargeable under sub-section (4) of section 11	Sl. No. 8	Sl. No. 35(d)
Schedule Part B-TI (Part B1)	Amount eligible for exemption under section 11(1)(c)	Sl. No. 4	Sl. No. 29
Schedule Part B-TI (Part B1)	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution)	Sl. No. 6(iii)	Sl. No. 31(vii)
Schedule Part B-TI (Part B1)	Repayment of loan during the previous year	Sl. No. 6(ii)	Sl. No. 31(viii)
Schedule Part B-TI (Part B1)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Sl. No. 7(iv)	Sl. No. 31(ix)
Schedule Part B-TI (Part B1)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Sl. No. 7(v)	Sl. No. 31(x)
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	Column "Total" of Sl. No. B(1) (Revenue+Capital)	Sl. No. 31(xi)

Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	Column "Total" of Sl. No. B(3) (Revenue+Capital)	Sl. No. 31(xii)
Schedule A	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	Column "Total" of Sl. No. B(4) (Revenue+Capital)	Sl. No. 31(xiii)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	Column "Total" of Sl. No. B(6) (Revenue+Capital)	Sl. No. 31(xiv)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	Column "Total" of Sl. No. B(5) (Revenue+Capital)	Sl. No. 31(xv)
Schedule A	Applied for any purpose beyond the objects of the trust or institution	Column "Total" of Sl. No. B(7) (Revenue+Capital)	Sl. No. 31(xvi)
Schedule Part B-TI (Part B1)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	Sl. No. 6(iv)	Sl. No. 31(xix)
Schedule Part B-TI (Part B1)	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C)	Sl. No. 6(v)	Sl. No. 31(xxi)

Schedule Part B-TI (Part B1)	Amount in addition to amount referred to in (v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C)	Sl. No. 6(vi)	Sl. No. 31(xx)
Schedule 115BBI	Deemed income referred under section 11(1B)	Sl. No. 2	Sl. No. 33(a)
Schedule 115BBI	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	Sl. No. 1	Sl. No. 33(b)
Schedule 115BBI	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is excluded from the total income as per section 13(1)(c)	Sl. No. 3	Sl. No. 33(c)(i)
Schedule 115BBI	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d)	Sl. No. 4	Sl. No. 33(c)(ii)
Schedule 115BBI	Income which is not excluded from the total income as per section 11(1)(c)	Sl. No. 5	Sl. No. 33(e)
Schedule Part B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7(ii)	Sl. No. 34
Schedule Part B-TI (Part B1)	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	Sl. No. 7(vi)	Sl. No. 35(b)

Schedule Part B-TI (Part B1)	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	Sl. No. 7(vii)	Sl. No. 35(c)
Schedule Part B-TI (Part B1)	Income chargeable under section 12(2)	Sl. No. 7iii	Sl. No. 35(a)
Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2) during any earlier previous year	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 37A
Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 37B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 37C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 37D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 37E
Schedule A	Income derived from the property/income earned during previous year (Excluding corpus) and Any other	Column "Total" of Sl. No. C7 (Revenue + Capital) + Column "Total" of Sl. No. C1 (Revenue + Capital)	Sl. No. 37F

Following fields of ITR should be tallied with corresponding amount mentioned in Audit report i.e. Form 10BB

Name of Schedule - ITR	Description in ITR	Field Reference in ITR	Field Reference in Form 10BB
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	Column "Total" of Sl. No. B1 (Revenue + Capital)	Sl. No. 23(ix)
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	Column "Total" of Sl. No. B3 (Revenue + Capital)	Sl. No. 23(x)
Schedule A	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	Column "Total" of Sl. No. B4 (Revenue + Capital)	Sl. No. 23(xi)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	Column "Total" of Sl. No. B5 (Revenue + Capital)	Sl. No. 23(xiii)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	Column "Total" of Sl. No. B6 (Revenue + Capital)	Sl. No. 23(xii)
Schedule A	Applied for any purpose beyond the objects of the trust or institution	Column "Total" of Sl. No. B7 (Revenue + Capital)	Sl. No. 23(xiv)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Sl. No. 7(iv)	Sl. No. 23(vii)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Sl. No. 7(v)	Sl. No. 23(viii)

Schedule B-TI (Part B1)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to section 11(1)	Sl. No. 6(iv)	Sl. No. 23(xvii)
Schedule B-TI (Part B1)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	Sl. No. 6(vi)	Sl. No. 23(xviii)
Schedule B-TI (Part B1)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	Sl. No. 6(v)	Sl. No. 23(xix)
Schedule B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7ii	Sl. No. 26
Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2) during any earlier previous year	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 27A
Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 27B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 27C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 27D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 27E

Schedule A	Income derived from the property/income earned during previous year (Excluding corpus) and Any other	Column "Total" of Sl. No. C7 (Revenue + Capital) + Column "Total" of Sl. No. C1 (Revenue + Capital)	Sl. No. 27F
Schedule Part B-TI (Part B1) Or Schedule J	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution)	Sl. No. 6(iii) of Schedule B-TI (Part B1)	Sl. No. 23(v)
Schedule Part B-TI (Part B1) Or Schedule J	Repayment of loan during the previous year	Sl. No. 6(ii) of Schedule B-TI (Part B1)	Sl. No. 23(vi)