



**Income Tax Department**  
Government of India

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

## **ITR 4 – Validation Rules for AY 2026-27**

**Version 1.0**

**15<sup>th</sup> May 2026**

Directorate of Income Tax (Systems) E-2,  
A.R.A. Centre, Ground Floor Jhandewalan Extension  
New Delhi – 110055

---

## Document Revision List

---

**Document Name:** ITR 4 – Validation Rules for AY 2026-27

**Version Number:** 1.0

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.0	15th May 2026	Initial Release	NA

## Contents

Version Number: 1.0.....	2
1 Purpose.....	5
2 Validation Rules .....	5
2.1 Category A:.....	5
2.2 Category B:.....	23
2.3 Category D:.....	24

## List of Tables

---

Table 1: List of Category of Defect .....	5
Table 2: Category A Rules .....	5
Table 3: Category B Rules .....	23
Table 4: Category D Rule .....	23

## 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 4 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.
D	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of the possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars.

### 2.1 Category A:

**Table 2: Category A Rules**

Sl. No.	Publishing Document
1	Income u/s 44AD, 44ADA, 44AE is disclosed in the Part B- Gross Total Income but "schedule BP" is not filled.
2	Business Income mentioned in Part B- Gross Total Income is not consistent with the amount mentioned in Schedule BP
3	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital+Secured loans+Unsecured loans+Advances+Sundry creditors+Other liabilities)

4	In "Schedule BP" in E25 of Total assets should be equal to the value entered in (Fixed assets+Investments+Inventories +Sundry debtors+Balance with banks+Cash-in-hand+Loans and advances+Other Assets)
5	Presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date
6	Presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date
7	Total; Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee check, & 8% of Gross turnover in any other mode
8	Income U/S 44AD is more than Gross receipts or Gross turnover
9	In return of income, the taxpayer has filed ITR-4 but the gross receipt/income U/S 44AD is more than Rs 3 crore
10	The provisions of 44AD are not applicable for General commission agents and persons carrying on professions as referred to in section 44AA (1).
11	In schedule BP if income is declared u/s 44AD then it is mandatory to select "Business code" u/s 44AD.
12	In schedule BP if "business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
13	Income U/S 44ADA is more than corresponding gross receipts.
14	Presumptive Income u/s 44ADA is less than 50% of Gross Turnover or Gross Receipts.
15	The provisions of 44ADA are not applicable for persons carrying on business
16	In schedule BP if income is declared u/s 44ADA then it is mandatory to select "Business code" u/s 44ADA.
17	In schedule BP if "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
18	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions.
19	Deductions claimed under Chapter VI-A are greater than "Gross Total Income"
20	Assessee being Firm and claiming deduction u/s 80C, 80CCC & 80CCD (1)
21	If Old tax regime is selected then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.
22	If Old tax regime is selected and employer category is CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners, or Not Applicable, then Deduction u/s 80CCD (1) should not be more than 20% of Gross total Income
23	Assessee not being an individual has claimed deduction u/s 80CCD (1) which is not allowable.
24	Taxpayer other than individual and claiming deduction u/s 80CCD(1B)
25	Deduction u/s 80CCD (2) should not be more than 10% of salary by an employer other than Central Government or "State Govt" in case of old tax regime.
26	Deduction u/s 80CCD (2) is claimed by HUF or Firm (other than LLP)
27	Assessee being Firm (other than LLP) and claiming deduction u/s 80D
28	Firm has claimed deduction u/s 80DD'
29	If Old tax regime is selected and Assessee is claiming deduction under section 80DD then eligible category description shall be provided
30	If Old tax regime is selected and Assessee is claiming deduction under section 80DDB then eligible category description-shall be provided
31	Assessee being Firm and claiming deduction u/s 80DDB

32	Deduction u/s 80EE is claimed by HUF or Firm (other than LLP)
33	Deduction u/s 80EE is claimed by HUF or Firm (other than LLP)
34	If Old Tax Regime is selected and Deduction u/s 80G claimed but however details are not provided in Schedule 80G
35	If Old Tax Regime is selected and In Schedule 80G, Amount of deduction computed is more than the eligible amount
36	If Old Tax Regime is selected and In Schedule VIA, deduction claimed u/s 80G is shall not be more than the eligible amount of donation mentioned in Schedule 80G
37	If Old Tax Regime is selected, In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of total income excluding LTCG before allowing deduction of this expenditure
38	If Old Tax Regime is selected, Deduction u/s 80TTA should be restricted to interest income from a Savings Account under Income from other sources.
39	If Old Tax Regime is selected, Deduction under section 80TTA cannot be claimed by Senior Citizen (date of birth is on or Before 01.04.1966)
40	If Old Tax Regime is selected and Assessee not being a senior citizen cannot claim deduction under section 80TTB (date of birth is on or after 02.04.1966)
41	If Old Tax Regime is selected and Assessee being a senior citizen claiming deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources or maximum limit of Rs. 50,000, whichever is lower.
42	If Old Tax Regime is selected, then the fixed amount of Rs. 75,000 can be claimed u/s 80U for category "Self with disability,
43	Assessee being HUF/Firm and claiming deduction under section 80U.
44	If Old Tax Regime is selected and the assessee is claiming deduction under section 80U, however, the description has not been provided for eligible category.
45	In Part A General "Name of the representative, are mandatory if in Part- Verification capacity is selected as "Representative" from drop down
46	Total income should be the difference between "Gross total income" and "Total deductions" Note: Gross total income shall include LTCG u/s 112A
47	In case of old tax regime deduction u/s 80CCD (2) should not be more than 14% of salary if the employer category is selected as Central Government or State Govt
48	The name as entered by you in the return does not match with the name as per the PAN date base
49	If Old Tax Regime is selected and Gross Total Income is not equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources & Long-term capital gains as per sec 112A.
50	Assessee being HUF or FIRM and claiming rebate u/s 87A
51	Rebate u/s 87A is claimed by Resident Individual having Total income (including LTCG u/s 112A) of more than Rs. 5,00,000 under old tax regime
52	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"
53	Total Tax and Health and Education cess must be equal to the sum of "Tax payable after Rebate" and Health and Education Cess
54	Total Tax, Fee, and Interest" must be equal to the sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C, Fees u/s 234-I & Fee u/s 234F"
55	In Schedule Part B- Gross Total Income, Sl.no B3iii. Annual Value should be output of SL.no B3i-B3ii

56	In "Schedule Income Details" Balance Tax after relief should be equal to the sum of Total Tax & Cess -Relief u/s 89(1).
57	Standard deduction allowed on House property should be equal to 30% of Annual value.
58	Gross rent received/ receivable/ lettable value during the year is zero or null and assessee is claiming municipal tax
59	Taxpayers have selected type of property as let-out or deemed let out and Gross rent received/ receivable/ lettable value during the year is zero or null
60	In Schedule Gross total Income, Sl.no B3k .Income chargeable under the head 'House Property'(f-i-j) is not equal to sum of B3(f-i-j) or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".
61	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
62	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. of income from other sources
63	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3)
64	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10')
65	In income details, B2(iv) Deductions u/s 16 should be sum of B2[iva+ivb+ivc]
66	In income details, Sl.no B2v Income chargeable under Salaries should be B2(iii)-B2(iv)
67	If Old Tax Regime is selected, For Central, State Govt, & PSU employees the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary whichever is lower
68	No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government, and PSU
69	Total of all allowances to the extent exempt u/s 10 cannot be more than the sum of B2(i)(a) +B2(i)(b) +B2(i)(c)
70	If Old Tax Regime is selected, Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
71	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary
72	Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than Gross salary
73	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000 if nature of employment is Public Sector Undertaking, PSU - Pensioners, others - Pensioners, Others
74	Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per section 17(1)
75	Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1)
76	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
77	In exempt allowances only Sec 10(10B) (i) OR Sec 10(10B) (ii) OR Sec 10(10C) can be selected.
78	Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)
79	If Old Tax Regime is selected, Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than 1/3rd 33.33% 50% of Salary as per section 17(1)

80	If Old Tax Regime is selected, Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Salary as per section 17(1)
81	If Old Tax Regime is selected, Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than Salary as per section 17(1)
82	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.
83	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.
84	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
85	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
86	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.
87	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.
88	If Old Tax Regime is selected, "Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Allowances under salary schedule.
89	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
90	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award", drop-down cannot be selected more than one time under Exempt Income.
91	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.
92	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income.
93	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.
94	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.
95	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.
96	In case of old tax regime in "Schedule Income Details" Deduction u/s 57(iia) cannot be more than 1/3rd of Family pension or Rs. 15,000 whichever is lower.
97	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners in respect of taxpayers who have selected status as "Firm (other than LLP)"
98	In Sch 80G Donee PAN is same as "Assessee PAN" or "PAN at Verification"
99	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
100	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.

101	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
102	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.
103	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+Donations entitled for 100% deduction subject to qualifying limit+Donations entitled for 50% deduction subject to qualifying limit)
104	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
105	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
106	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
107	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
108	If Old Tax Regime is selected, and in "schedule 80G" if multiple entries are there under donation in cash with same PAN, then, if sum of all such cash donation exceeds Rs. 2000 then eligible amount of donation shall not be more than 0 or in case of individual entry is more than Rs. 2000 in cash then also eligible amount of donation shall not be more than 0
109	In schedule 80G, if donation is made, same PAN of Donee cannot appear more than once except the PAN 'AAAAR1077P can be repeated in different blocks' Note: For table D (50% without qualifying limit), above rule will not be applicable if ARN number is unique. Further if ARN is not entered then this note will not be applicable
110	In Schedule IT total of Col 4 Tax Paid should be equal to sum of individual values
111	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected"
112	In Schedule TCS total of col 5 TCS credit out of (4) being claimed this year should be equal to sum of individual values
113	In Schedule TDS2 (i) & (ii) (Other than salary), "The Amount of TDS claimed this year" is more than "Tax deducted".
114	In Schedule TDS (2), year of tax deduction cannot be '0' / 'null ' if there is a claim of brought forward TDS
115	In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2
116	In schedule TDS-2(ii), claim of TDS in S. No 6 cannot be more than income disclosed in SR.NO 7
117	In schedule TDS-2(i), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7
118	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4
119	In Schedule TDS2 total of col 6 'TDS Credit out of (5) being claimed this year' should be equal to sum of individual values of col 6
120	In Schedule TDS3 total of col 6 'TDS Credit out of (5) claimed this year' should be equal to sum of individual values of col 6

121	In schedule "Tax Details" in TDS2(i), TDS is claimed in column 6 then Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.
122	In schedule "Tax Details" in TDS2(ii), TDS is claimed in column 6 then Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.
123	IFSC under "Bank Details," Schedule 80G and in schedule 80GGC should match with the RBI database / GIFT IFSC codes.
124	Tax computation has been disclosed but Gross Total Income is zero.
125	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.
126	TDS, TCS or Tax paid claimed in "Tax paid and Verification schedule" is inconsistent with details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.
127	The sum of the amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax is not equal to the amount claimed at "Total Taxes Paid."
128	Amount of Refund claimed is inconsistent with the difference of "Total Taxes Paid" and "Total Tax, Fee & Interest"
129	Amount of Tax payable is inconsistent with the difference of "Total Tax, Fee and Interest" and "Total Taxes Paid."
130	Agriculture Income shown as exempt cannot be more than Rs 5,000/- and cannot be selected more than once.
131	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2(i) & 2(ii)
132	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
133	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is in the PY for which ITR is being filed-
134	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31st Mar of the PY for which ITR is being filed.
135	The value at field "E5" is greater than zero but the Schedule 44AE is not filed.
136	Presumptive Income from Goods Carriage under section 44AE is not equal to the amount mentioned in "Presumptive income u/s 44AE"
137	In schedule BP if income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.
138	In schedule BP if "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
139	Gross receipts /turnover are mentioned in schedule BP but Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash in hand is not filled
140	As per rule 12 (1) (ca), a person deriving income under the head "profits or gains from business /profession" and such income computed in accordance with special provisions of section 44AD or 44AE or 44ADA, is required to furnished return in ITR-4. The Return of Income is filed using ITR 4, however, income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.
141	Taxpayer has filed ITR 4 and mentioned Number of months for which goods carriage was owned/ leased/hired by assessee by assessee more than 12 months AND / OR total period of holding more than 120 months

142	Credit for TDS has been claimed in return, but the corresponding receipts have been omitted to be offered for taxation.
143	Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000 in case of old tax regime
144	“The presumptive income offered u/s 44AE per vehicle is less than Rs.1000 per MT per month (where the tonnage capacity exceeds 12 MT) or Rs. 7500 per month (where the tonnage capacity does not exceed 12 MT)”.
145	If Old Tax Regime is selected, Deduction u/s 80CCD1(B) is limited to 50000
146	If Old Tax Regime is selected, then fixed amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to its Rs. 75,000
147	If Old Tax Regime is selected, then fixed amount is Rs. 125,000 can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to Rs. 125,000
148	If Old Tax Regime is selected, and In Schedule Part BTI, Assessee has claimed deduction u/s 80DDB for self and dependent more than the maximum limit of Rs.40,000/-
149	If Old Tax Regime is selected, and In Schedule Part BTI, Assessee has claimed deduction u/s 80DDB for Category "senior citizen self and dependent "more than the maximum limit of Rs.100,000/-
150	If Old Tax Regime is selected, and In Schedule Part BTI, assessee has claimed deduction u/s 80EE is more than the maximum limit of Rs.50,000
151	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG above Rs 55,000 not allowed
152	If Old Tax Regime is selected, the maximum deduction allowed under section 80TTA is Rs.10,000/-.
153	If Old Tax Regime is selected, the maximum deduction allowed under section 80TTB is Rs.50,000/-.
154	If Old Tax Regime is selected and In Schedule HP, if "Type of House Property" is selected as "Self-Occupied”, then assessee cannot claim interest on borrowed capital more than Rs 2,00,000,
155	If Old Tax Regime is selected, then in case employer category is other than CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners or "not applicable" then the Maximum amount that can be claimed for u/s 80CCD (1) is 10% of Salary
156	If Old Tax Regime is selected, and Assessee is claiming deduction u/s 80EEA more than the maximum limit of Rs 150000/-
157	If Old Tax Regime is selected and Deductions claimed under section 80EEA is greater than “Zero” and Deductions claimed under section 80EE is greater than “Zero”
158	If Old Tax Regime is selected, and Assessee claiming deduction u/s 80EEB more than the maximum limit of Rs 150000/-
159	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000
160	In Income details, allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
161	Deduction u/s 80CCD (2) cannot be claimed by the taxpayer who has selected employer category as CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners or "not applicable"
162	Relief u/s 89 cannot be claimed by taxpayer if details of salary and family pension are "zero"/ "blank"
163	Deduction u/s 80EEA is claimed by HUF or Firm (other than LLP)
164	Deduction u/s 80EEB is claimed by HUF or Firm (other than LLP)
165	Assessee is "HUF" or Firm (other than LLP) and amount in schedule TDS 1 is more than zero

166	Assessee is "HUF" or Firm (other than LLP) and amount in details of salary is more than zero
167	If the original return is filed under section 142(1) then taxpayer cannot file revised return
168	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1a "Self and Family" will be allowed to the extent of Rs. 25000
169	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation is to be checked if value of (i+ii) of Sl. No. 1a is less than Rs.25000
170	If Old Tax Regime is selected, then In Schedule 80D, the amount of preventive health checkup of all the fields combined should not exceed Rs. 5000
171	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of Rs.50000
172	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) of Sl. No. 1b is less than Rs.50000
173	If Old Tax Regime is selected, In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of Rs. 25000
174	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation is to be checked if value of (i+ii) of Sl. No. 2a is less than RS.25000
175	If Old Tax Regime is selected, In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of Rs.50000
176	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation is to be checked if value of (i+ii+iii) of Sl. No. 2b is less than Rs.50000
177	If Old Tax Regime is selected, In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of Rs.100000
178	If Old Tax Regime is selected, then In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked, if value of Sl. No. (1a+1b+2a+2b) is less than or equal to Rs.100000
179	If Old Tax Regime is selected, and Deduction u/s 80D is claimed but details not provided in Schedule 80D
180	Income from Family Pension cannot be claimed by "Firm (Other than LLP)" and "HUF"
181	If exempt allowance is claimed u/s. 10(10AA) above Rs. 25 Lakh for employer category other "Central and state government, CG-Pensioners or SG-Pensioner"
182	If Old Tax Regime is selected, The fixed amount of Rs. 125,000 can be claimed u/s 80U for category "Self-severe with disability"
183	If New Tax regime is selected, then Part C – Deductions and Taxable Total Income, all the deductions should not be more than "0" other than 80CCD (2) and 80CCH
184	If New Tax regime is selected, Then Exempt allowances under Sec 10(5)-Leave Travel concession/assistance Sec 10(13A)-Allowance to meet expenditure incurred on house rent Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"

185	In income details, total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"
186	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400
187	If Old Tax Regime is selected, Then Exempt allowances under Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee should not be more than "0"
188	Once a proceeding is initiated u/s 148, the original return filed u/s 139 cannot be revised
189	If New Tax Regime is selected, then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.
190	If New Tax Regime is selected, then deduction u/s 80G cannot be claimed and details should not be provided in schedule 80G
191	If New Tax Regime is selected, then deduction u/s 80GG cannot be claimed and details should not be provided in schedule 80GG
192	If New Tax Regime is selected, then deduction u/s 80TTA should not be more than zero.
193	If New Tax Regime is selected, then deduction u/s 80TTB should not be more than zero.
194	If New Tax Regime is selected, then deduction u/s 80U should not be more than zero.
195	If New Tax Regime is selected, then Professional tax u/s 16(iii) should not be more than zero.
196	If new tax regime is selected, then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property, & Other Sources & LTCG u/s 112A.
197	If new tax regime is selected and Income from one House Property is negative, then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary & Other Sources, LTCG u/s 112A.
198	If New tax regime is selected, then Sec 10(5)-Leave Travel concession/assistance received should not be more than zero.
199	If New tax regime is selected, then Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than zero.
200	If New tax regime is selected, then Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than zero.
201	If New tax regime is selected, then Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than zero.
202	If New tax regime is selected, then exempt allowance u/s 10(17)-Allowance MP/MLA/MLC should not be more than zero
203	If New tax regime is selected, then deduction u/s 80CCD(1B) should not be more than zero.
204	If New tax regime is selected, then deduction u/s 80DD should not be more than zero.
205	If New tax regime is selected, then deduction u/s 80DDB should not be more than zero.
206	If New tax regime is selected, then deduction u/s 80EE should not be more than zero.
207	If New tax regime is selected, and "Type of House Property" is selected as "Self-Occupied" then interest on borrowed capital should not be more than zero.
208	If New tax regime is selected, then deduction u/s 80CCD (1) should not be more than zero.
209	If New tax regime is selected, then deduction u/s 80EEA should not be more than zero.

210	If New tax regime is selected, then deduction u/s 80EEB should not be more than zero.
211	If New tax regime is selected, then deduction u/s 80D cannot be claimed and details should not be provided in schedule 80D
212	HUF is not eligible to claim presumptive income u/s 44ADA.
213	In Schedule BP, Registration No. of goods carriage should not be repeated in section 44AE.
214	Exempt allowance u/s 10(10B)-First proviso, 10(10B)-Second Proviso and 10(10C) cannot be claimed simultaneously
215	Exempt allowance u/s 10(10CC) cannot be more than the TDS claimed u/s 192 in schedule TDS1
216	In Schedule 80D, Deduction at Sl.no.1a "Self and Family" can be claimed only if dropdown at sl.no.1 is selected as "No"
217	In Schedule 80D, Deduction at sl.no.1b "Self & Family including Senior Citizen" can be claimed only if dropdown at sl.no.1 is selected as "Yes"
218	In Schedule 80D, Deduction at sl.no.2a "Parents" can be claimed only if dropdown at sl.no.2 is selected as "No"
219	In Schedule 80D, Deduction at sl.no.2b "Parents including Senior Citizen" can be claimed only if dropdown at sl.no.2 is selected as "Yes"
220	In Schedule 80D, deduction cannot be claimed in sl.no.1a and 1b if dropdown is selected as "Not claiming for Self /Family"
221	In Schedule 80D, deduction cannot be claimed in sl.no.2a and 2b if dropdown is selected as "Not claiming for Parents"
222	Any drop-down of nature of income cannot be selected more than one time under Exempt Income.
223	Exempt Allowance u/s 10(10B) (i) and 10(10B) (ii) Should not be allowed to Central Government employees, state government employees, CG-Pensioners, SG- Pensioners, PSU-Pensioners, and Others-Pensioners
224	Deduction u/s 80CCH should not exceed 46.2% of Salary u/s 17(1) to the extent of Rs.2,88,000
225	Deduction u/s 80CCH can be claimed if Nature of employment is 'Central Government' and age is from 17 years to 27 years as on date of joining of armed forces
226	Exempt Allowance u/s 10(10B)-Second proviso- Compensation under scheme approved by the Central Government cannot exceed Rs.500,000
227	Assessee with total income excluding LTCG exceeding Rs.1200000 subject to marginal rebate (if any) cannot claim Rebate u/s 87A. Please refer to section 87A of Income tax act, 1961.
228	Details of Form 10IEA are mandatory if "Yes" is selected in field "Have you filed form 10IEA within due date for any earlier assessment year for choosing old tax regime? "
229	Rebate u/s 87A can be claimed to the extent of Rs.12500 by Resident Individual having Total income of Rs. 5,00,000 under old tax regime
230	Firm is eligible to claim VIA deductions under section 80G and 80GGC
231	HUF is eligible to claim VIA deductions under section 80G, 80GGC, 80D, 80C, 80DD, 80DDB, 80TTA
232	HUF is not eligible for claiming deduction at sl.no.2 of Schedule 80D
233	"Exempt Allowances" in Salary under each section should be disclosed in one dropdown
234	Due date of Filing u/s 139(1) 31st August of respective Assessment year unless it is extended.
235	Tax regimes are not applicable for Firm and by default "not applicable" shall be selected and all other fields of A23 should be greyed off for them.

236	Deduction u/s 80D is not applicable for Firm
237	If Gross Receipts u/s 44AD are more than Rs.2 Crore and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB. So, ITR 3/ ITR 5 are applicable
238	If Gross Receipts u/s 44ADA are more than Rs.5000000 and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB. So, ITR 3/ ITR 5 are applicable
239	If Gross Receipts u/s 44ADA at sl.no. E3 should match with sum of E3a+E3b+E3c
240	If Gross Receipts u/s 44AD at sl.no. E1 should match with sum of E1a+E1b+E1c
241	If 80GGC is claimed in Income Details Deduction under Chapter VIA, then same amount and details should be provided in Schedule 80GGC
242	In Schedule 80GGC, 'Eligible amount of Donations' for each row shall be equal to "Donation in other mode" to the extent of Gross total income
243	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGC)
244	In schedule 80GGC, Sl no. D "Eligible Amount of donation" should be equal to sum of individual amounts restricted to GTI
245	In schedule 80GGC, Values at sl.no. A - total Donation in Cash, B-Donation in other mode and C-Total Donation should be equal to sum of individual amounts entered
246	Date of donation is mandatory for donation made under 80GGC
247	Details of Donation made in other mode are required in schedule 80GGC
248	In schedule VIA, value at field "Section 80DD" both user value and system value should be equal to value at slno. ii in schedule 80DD
249	In schedule VIA, value at field "Section 80U" both user value and system value should be equal to value at slno. ii in schedule 80U
250	In schedule 80DD, if deduction is > 0, then details of such donation are required
251	In schedule 80U, if deduction is > 0, then details of such donation are required
252	In schedule 80DD, if deduction is > 0, then details of Form 10IA of such donation are required
253	In schedule 80U, if deduction is > 0, then details of Form 10IA of such donation are required
254	HUF can claim deductions u/s 80DD for dependent being "Member of HUF"
255	Taxpayers having salary income need to provide "Nature of employment"
256	Deduction u/s 80GGC can be claimed for the Contributions made between period 01.04.2025 to 31.03.2026 for AY 2026-27
257	Aadhaar number in Part A general information schedule should match with Aadhaar number as per profile
258	Aadhaar number in Part A general information schedule should match with Aadhaar number as per profile
259	Assessee should enter valid Mobile Number
260	It is mandatory to select an Option for 115BAC question at sl.no. A23 Note: Applicable in case of Individual and HUF
261	In case of new tax regime, deduction u/s 57(iia) can be availed up to 1/3rd of Family pension maximum of Rs. 25,000
262	In case of New Tax Regime: Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 75000.
263	In case of new tax regime deduction u/s 80CCD (2) should not be more than 14% of salary if the employer category is selected as PSU", "Others", "Central Govt" or "State Govt"

264	For assessee Firm (other than LLP), any field in A23 has any value "Have you exercised the option u/s 115BAC (6) of Opting out of new tax regime in Form 10-IEA in AY 2026-27? "
265	Under Schedule EI, Sl. No. iii Long term capital gains as per sec 112A are more than 1,25,000
266	In Schedule EI, Sl. No. iii Long term capital gains as per sec 112A should be output of Sl. No. (i - ii)
267	Total income excluding LTCG u/s112A shall not be more than Rs. 50 Lakhs
268	In Part A General, Filing section is selected as 139(9) and the responses for A23 in 139(9) do not match with the responses of A23 question in the ITR against which defective response is getting submitted.
269	"Details of Bank from which loan is taken" need to be provided for claiming Interest on borrowed capital u/s 24(b) in schedule Interest u/s 24(b)
270	Deduction u/s 80EE / 80EEA can be claimed when the limit u/s 24(b) is exhausted.
271	As the deduction u/s 80EE can be claimed over and above deduction u/s 24(b), "Details of bank from which loan is taken" in schedule 80EE should be part of the details disclosed in schedule 24(b)
272	As the deduction u/s 80EEA can be claimed over and above deduction u/s 24(b), "Details of bank from which loan is taken" in schedule 80EEA should be part of the details disclosed in schedule 24(b)
273	Details such as nature of payment, Amount eligible for deduction u/s 80C, Policy no. or Document Identification Number of supporting document are required to provide in schedule 80C to claim deduction
274	"Details of Bank from which loan is taken" need to be provided for claiming deduction u/s 80E in schedule 80E
275	"Details of Bank from which loan is taken" need to be provided for claiming deduction u/s 80EE in schedule 80EE
276	Deduction u/s 80EE can be claimed only if maximum loan taken does not exceed Rs. 35 lakhs against the property
277	"Details of Bank from which loan is taken" needs to be provided for claiming deduction u/s 80EEA in schedule 80EEA
278	Deduction u/s 80EEA can be claimed only on the residential house property having stamp value up to Rs.45 Lakhs
279	The Date of sanction of loan under schedule 80EEA shall be between 1.4.19 and 31.3.22
280	"Details of Bank from which loan is taken" need to be provided for claiming deduction u/s 80EEB in schedule 80EEB
281	The Date of sanction of loan under schedule 80EEB shall be between 1.4.19 and 31.3.23
282	Details of Form 10BA are required to provide to claim deduction u/s 80GG
283	In schedule 80D, breakup of individual rows for "amount of premium paid" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.1a
284	In schedule 80D, breakup of individual rows for "amount of premium paid" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.1b
285	In schedule 80D, breakup of individual rows for "amount of premium paid" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.2a
286	In schedule 80D, breakup of individual rows for "amount of premium paid" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.2b
287	Form 10IA needs to be filed separately for claiming Deduction u/s 80U and 80DD, respectively.

288	Details of specified decrease are required to be provided to claim deduction u/s 80DDB
289	In schedule House property, value of "interest on borrowed capital" should be same as the "total of interest paid u/s 24(b)" as per schedule 24(b)
290	Deduction u/s 80C claimed under chapter VIA should be same as the "Total of payment made as per schedule 80C "
291	Deduction u/s 80E in schedule VIA should match with the "Total of interest paid" as per schedule 80E
292	Deduction u/s 80EE in schedule VIA should match with the "Total of interest paid" as per schedule 80EE
293	Deduction u/s 80EEA in schedule VIA should match with the "Total of interest paid" as per schedule 80EEA
294	Deduction u/s 80EEB in schedule VIA should match with the "Total of interest paid" as per schedule 80EEB
295	In schedule 24(b) the sum of individual rows for "Interest paid during the year" (x) shall match with the "Total of Payments" as per the schedule 24(b)
296	In schedule 80C the sum of individual rows for "Amount of payment" (ii) shall match with the "Total of Payments" as per the schedule 80C
297	In schedule 80E the sum of individual rows for "Amount of interest paid" (x) shall match with the "Total of Payments" as per the schedule 80E
298	In schedule 80EE the sum of individual rows for "Interest paid during the year" (x) shall match the "Total of Payments" as per the schedule 80EE
299	In schedule 80EEA the sum of individual rows for "Amount of interest paid" (ix) shall match with the "Total of Payments" as per the schedule 80EEA
300	In schedule 80EEB the sum of individual rows for "Amount of interest paid" (x) shall match with the "Total of Payments" as per the schedule 80EEB
301	The Date of sanction of loan In schedule 80EE shall be between 1.4.16 and 31.3.17
302	Interest on borrowed capital cannot be claimed in case of Self occupied house property under new tax regime
303	Assessee having status as Firm is not eligible to fill any schedule out of 80C Schedule, 80E Schedule, 80EE Schedule, 80EEA Schedule, 80EEB Schedule or 10(13A) schedules for claiming respective deduction
304	Assessee having status as HUF is not eligible to fill any schedule out of 80CCC Schedule, 80E Schedule, 80EE Schedule, 80EEA Schedule or 80EEB Schedule for claiming respective deduction
305	Assessee having status as Individual and opting new tax regime have filled any of the schedules amongst 80C schedule,-80E schedule, 80EE schedule, 80EEA schedule, 80EEB schedule or 10(13A)
306	Details such as name of the Insurer, Policy number, are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 1a (i)
307	Details such as name of the Insurer, Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 1b (i)
308	Details such as name of the Insurer, Policy number, and Receipt/document number of the premium paid are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 2a (i)
309	Details such as name of the Insurer, Policy number,-are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 2b (i)
310	Section 192 applicable to Tax deducted on salary income is selected as the dropdown under schedule TDS 2(i), or 2(ii) which are for details of TDS on other than salary income.
311	HRA u/s 10(13A) shall not be more than Actual rent paid after deducting 10% of basic salary and DA

312	HRA u/s 10(13A) shall not be more than 50% of basic salary and DA
313	In schedule 10(13A) the lowest of the following amounts shall be claimed as HRA exemption: A) Actual HRA received B) Actual rent paid 10% of (salary+DA) C) 40% or 50% of (salary+DA)
314	Taxpayers having salary income and exempt allowances need to provide "Nature of employment"
315	"Schedule 10(13A) needs to be filled for claiming exempt allowance u/s 10(13A)
316	Sum of Basic salary, dearness allowance as per schedule 10(13A) and actual HRA received shall not be more than salary as per section 17(1) under Income details
317	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 25,00,000 if nature of employment is "CG", "CG-Pensioners", "Sg" or "SG-Pensioners"
318	Firm or HUF having date of formation on or after 01/04/2026 shall not be allowed to file return for AY 26-27
319	Status selected is Individual and having date of formation on or after 01/04/2008 shall not be allowed to file return for AY 25-26
320	Exempt Allowance u/s 10(13A) in schedule Salary should match with the "Eligible allowance u/s 10(13A)" as per schedule 10(13A)
321	Based on Response provided in A23, taxpayer shall response to the only one applicable question A23A or A23B.
322	Exempt Allowance "Exempt income received by a judge covered under the payment of salaries to Supreme Court/High Court judges Act /Rules" can be claimed only by CG/SG employees.
323	"Type of house property" shall be mandatory if interest on borrowed capital u/s 24(b) is claimed.
324	Eligible amount of deduction claimed u/s 80C should not be more than user enterable amount
325	Eligible amount of deduction claimed u/s 80CCC should not be more than user enterable amount
326	Eligible amount of deduction claimed u/s 80CCD (1) should not be more than user enterable amount
327	Eligible amount of deduction claimed u/s 80CCD(1B) should not be more than user enterable amount
328	Eligible amount of deduction claimed u/s 80CCD (2) should not be more than user enterable amount
329	Eligible amount of deduction claimed u/s 80D should not be more than user enterable amount
330	Eligible amount of deduction claimed u/s 80DD should not be more than user enterable amount
331	Eligible amount of deduction claimed u/s 80DDB should not be more than user enterable amount
332	Eligible amount of deduction claimed u/s 80E should not be more than user enterable amount
333	Eligible amount of deduction claimed u/s 80EE should not be more than user enterable amount
334	Eligible amount of deduction claimed u/s 80EEA should not be more than user enterable amount
335	Eligible amount of deduction claimed u/s 80EEB should not be more than user enterable amount

336	Eligible amount of deduction claimed u/s 80G should not be more than user enterable amount
337	Eligible amount of deduction claimed u/s 80GG should not be more than user enterable amount
338	Eligible amount of deduction claimed u/s 80GGC should not be more than user enterable amount
339	Eligible amount of deduction claimed u/s 80TTA should not be more than user enterable amount
340	Eligible amount of deduction claimed u/s 80TTB should not be more than user enterable amount
341	Eligible amount of deduction claimed u/s 80U should not be more than user enterable amount
342	Eligible amount of deduction claimed u/s 80CCH should not be more than user enterable amount
343	LTCEG u/s 112A shall be equal to difference between GTI including LTCEG and GTI excluding LTCEG
344	In Part A General "Name of the representative, e-mail ID of the representative, Contact number of the representative" are mandatory if in Part- Verification capacity is selected as "Representative" from drop down
345	Whether this return is being filed by a representative assessee? Flag is Y then details should be provided
346	In case of Co-owned property, the total of assessee' s share and co-owner's share should be equal to 100%
347	In Schedule HP, In case of co-owned property Annual value of the property owned should be own percentage share *Annual value.
348	Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero',
349	In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c)
350	In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h)
351	In case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same
352	Gross rent received/ receivable/ lettable value during the year is zero or null and "The amount of rent which cannot be realized" is more than 0
353	If A23 "Have you filed form 10IEA within due date for any earlier assessment year for choosing old tax regime? " is selected as "Yes" then (A)(i) and (A)(ii) shall be mandatory  Note: Form 10IEA is required to be filed in case of business income so If you have filed form 10IEA within due date for any earlier assessment year along with ITR 3/4 then select "Yes".
354	If A23 "Have you filed form 10IEA within due date for any earlier assessment year for choosing old tax regime? " is selected as "No" then A23(B) shall be mandatory
355	If A23(A)(ii) "Have you filed ITR 3/4 in past and have re-entered new tax regime by filing form 10IEA for any assessment year subsequent to assessment year in which first form 10IEA was filed for choosing old tax regime?" is selected as "Yes" then it shall be mandatory to provide form 10IEA details under A23(A)(ii)(a)
356	If A23(A)(ii) "Have you filed ITR 3/4 in past and have re-entered new tax regime by filing form 10IEA for any assessment year subsequent to assessment year in which first form 10IEA was filed for choosing old tax regime?" is selected as "No" then A23(A)(ii)(b) shall be mandatory

357	If A23(A)(ii)(b) "Have you furnished form 10IEA for re-entering in new tax regime in current assessment year?" is selected as "Yes" then it shall be mandatory to provide form 10IEA details under A23(A)(ii)(b)(i)
358	If A23(A)(ii)(b) "Have you furnished form 10IEA for re-entering in new tax regime in current assessment year?" is selected as "No" then A23(A)(ii)(b)(i) asking form filed details shall not be applicable
359	If A23(B) "Have you furnished form 10IEA within due date for current assessment year for choosing old tax regime?" is selected as "Yes" then A23(B)(i) shall be mandatory
360	If A23(B) "Have you furnished form 10IEA within due date for current assessment year for choosing old tax regime?" is selected as "No" then A23(B)(i) shall not be applicable
361	If form 10IEA details are filled in A23(B)(i) then A23(B) cannot be blank
362	If form 10IEA details are filled in A23(A)(ii)(b)(i) then A23(A)(ii)(b) cannot be blank
363	If Details are filled in A23 A(ii)(a) or A(ii)(b) then A23(A)(ii) cannot be blank
364	If Details are filled in A23 A(i) or A(ii) then A23(A) cannot be blank
365	Exempt Allowance "Exempt income received by a judge covered under the payment of salaries to Supreme Court/High Court judges Act /Rules" cannot be more than 0 if new tax regime is selected.
366	If in 80CCC the sum of individual rows for "Amount" is not equal to "Total of Payments" as per field 80CCC in Income details.-
367	"Sec 10(2) Member's share from HUF" drop-down cannot be selected more than one time under Exempt Income.
368	"Sec 10(10BB) payments made under the Bhopal Gas Leak Disaster" drop-down cannot be selected more than one time under Exempt Income.
369	"Sec 10(11A)- Sum received from an account opened under the Sukanya Samriddhi Yojan" drop-down cannot be selected more than one time under Exempt Income.
370	"Sec 10(12A) NPS partial withdrawal" drop-down cannot be selected more than one time under Exempt Income.
371	"Sec 10(12AA) any payment from the National Pension System Trust" drop-down cannot be selected more than one time under Exempt Income.
372	"Sec 10(12AB) any sum received as lump sum amount as per clause (vi) of paragraph 2 of the notification number FX-1/3/2024-PR" drop-down cannot be selected more than one time under Exempt Income.
373	"Sec 10(12B) NPS lumpsum at exit/closure (portion)" drop-down cannot be selected more than one time under Exempt Income.
374	"Sec 10(12BA) partial withdrawal made from the National Pension System" drop-down cannot be selected more than one time under Exempt Income.
375	"Sec 10(12C) Agniveer Corpus Fund income" drop-down cannot be selected more than one time under Exempt Income.
376	"Sec 10(15) Interest on specified securities/investments" drop-down cannot be selected more than one time under Exempt Income.
377	"Sec 10(19A) Annual value of one palace in occupation of ex-ruler" drop-down cannot be selected more than one time under Exempt Income.
378	"Sec 10(23AA) Sum received by any person on behalf of any Fund established by the armed force" drop-down cannot be selected more than one time under Exempt Income.

379	"Contributions received from recognized stock exchange" drop-down cannot be selected more than one time under Exempt Income.
380	"Sec 10(23FBB)-income referred to in section 115UB, accruing or arising to, or received by, a unit holder of an investment fund" drop-down cannot be selected more than one time under Exempt Income.
381	"Sec 10(23FD) Unit holder income from Business Trust (certain parts" drop-down cannot be selected more than one time under Exempt Income.
382	"Sec 10(25)-Sum received by trustees on behalf of approved superannuation, gratuity, or pension fund" drop-down cannot be selected more than one time under Exempt Income.
383	"Sec 10(25A) any income under Employees' State Insurance Fund" drops down cannot be selected more than one time under Exempt Income.
384	"Sec 10(30) subsidy received from or through the Tea Board" drop-down cannot be selected more than one time under Exempt Income.
385	"Sec 10(31) Rubber/Coffee/Tea development accounts/funds" drop-down cannot be selected more than one time under Exempt Income.
386	"Minor child's income—small exemption" drop-down cannot be selected more than one time under Exempt Income.
387	"Sec 10(35) Income from specified Mutual Funds" drop-down cannot be selected more than one time under Exempt Income.
388	"Sec 10(35A) distributed income referred to in section 115TA received from a securitization trust" drop-down cannot be selected more than one time under Exempt Income.
389	"Sec 10(43) Reverse mortgage—payments to senior citizens" drop-down cannot be selected more than one time under Exempt Income.
390	"Sec 10(44) Income received by any person for, or on behalf of, the New Pension System Trusts" drop-down cannot be selected more than one time under Exempt Income.
391	If New tax regime is selected, then exempt income u/s 10(32)-Minor child's income should not be more than Zero
392	Fees for furnishing revised return under 234-I shall be equal to Rs. 1000 if ITR is filed after 31/12/2026 and filing section is 139(5) and total income does not exceed 5lakh Rs.
393	The AY selected in A23(A)(ii)(a) shall not be same or prior to the AY selected in A23(A)(i) For e.g.: AY selected in A23(A)(i) is AY 2024-25 then AY selected in A23(A)(ii)(a) shall not be same as AY 2024-25 or prior to AY2024-25 but can be any AY greater than AY 2024-25
394	IFSC and "Transaction Reference number for _UPI transfer / Cheque number/IMPS/NEFT/RTGS reference number," in Schedule 80G is mandatory in case of donation is in mode other than cash.
395	PAN of donee shall be mandatory in case donation amount is more than 0 in schedule 80G
396	If Old Tax Regime is selected, and In "schedule 80G" if multiple entries are there under donation in cash with same PAN, then if sum of such cash donation does not exceed Rs. 2000 then eligible amount of donation shall not exceed minimum of: Rs. 2000 or claimed whichever is lower
397	Fees for furnishing revised return under 234-I shall be equal to Rs. 5000 if ITR is filed after 31/12/2026 and filing section is 139(5) and total income exceeds 5lakh Rs.
398	Name and PAN of the political party are necessary to claim deduction u/s 80GGC
399	In Schedule 80G either cash donation or donation in other mode shall be entered under any row; both can't be entered.
402	PRAN should be provided in schedule VIA to claim deduction u/s 80CCD(1), or

	80CCD(1B)
403	In Part A General, Email id and contact no of the representative assessee should not match with Email id (primary and secondary) and contact no (primary and secondary) of taxpayer.
404	In case of property is not Co-owned the assessee's share should be equal to 100%
405	In Schedule HP, if "Is property co-owned" is selected as Yes, then Percentage share of other co-owner(s) in property should be greater than 0 and less than 100%
406	In Schedule HP, if "Is property co-owned" is selected as Yes, then Assessee's percentage of share in the Property (%) should be less than 100%
407	If PRAN is entered in chapter VIA but amount entered in 80CCD (1) and 80CCD(1B) is equal to 0
408	"The amount of rent which cannot be realized" cannot be more than Gross rent received/ receivable/ lettable during the year
409	If Deduction u/s 80CCC is more than 0 then it shall be mandatory to add at least one row and provide details for "Type of identifier", "Identifier No. and "Amount"
410	Secondary Address in Schedule Part A General Information is mandatory to be provided in the return of income
411	Secondary address should not be same as Primary address if "No" is mentioned for "Is the secondary address same as primary address?" in Schedule Part A General Information

## 2.2 Category B:

**Table 3: Category B Rules**

Sl. No.	Publishing Document
1	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE
2	TDS deducted value in schedule TDS 1 CANNOT BE MORE THAN value in schedule Salary "sl.no.2. Total Gross salary"
3	Linking of Aadhar and PAN is required to avoid consequences of not linking PAN and Aadhar in eligible cases as per Circular 03/2023
4	Quoting of Aadhar in ITR is required as per section 139(AA) in applicable cases and also linking of Aadhar and PAN is required to avoid consequences of not linking PAN and Aadhar in eligible cases as per Circular 03/2023
5	Taxpayer filing Nil return is requested to check AIS / 26AS before proceeding further
6	TDS section code such 194B, 194BB, 194BA, 194IA, 194IC, 194LA, or 194S as is selected under Schedule "TDS2(i) Details of Tax Deducted at Source on Income Other than Salary" at field 2a "Section under which TDS deducted" or Assessee having income under special rate is not eligible to file ITR-4.
7	TDS section code such 194B, 194BB, 194BA, 194IA, 194IC, 194LA, 194R, or 194S as is selected under Schedule "TDS2(ii) Details of Tax Deducted at Source on Income Other than Salary" at field 2a "Section under which TDS deducted" or Assessee having income under special rate is not eligible to file ITR-4.

8	TDS section code such as 194E,194LB,194LC,194LBA(a),194LBA(b),194LBA©,195,196A,196B,196C,196D or 196D(1A) is selected under Schedule "TDS2(i) Details of Tax Deducted at Source on Income Other than Salary" at field 2a "Section under which TDS deducted"
9	TDS section code such as 194E,194LB,194LC,194LBA(a),194LBA(b),194LBA©,195,196A,196B,196C,196D or 196D(1A) is selected under Schedule "TDS2(ii) Details of Tax Deducted at Source on Income Other than Salary" at field 2a "Section under which TDS deducted"
10	If form 10IEA is available in the DB then the below fields shall be mandatory to be filled for the respective AY and the details entered shall be matching with the DB : Assessment year, Date of filing form 10IEA or Acknowledgement number of form 10-IEA
11	Form 10IEA shall be filed within the due date for opting out or re-entering for the current assessment year
12	Form 10IEA is not filed previously but the details are entered in the ITR.
13	Form 10IEA is not filed for the current assessment year but the details are entered in the ITR.

### 2.3 Category D:

**Table 4: Category D Rules**

Sl. No.	Publishing Document
1.	The assessee has claimed relief u/s 89(1) without furnishing of Form 10E
2.	Deduction u/s 80GG can be claimed only upto 5000 per month (maximum 12 months) or the rent actually paid, whichever is lower."