



**Income Tax Department**  
Government of India

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

## **ITR 5 – Validation Rules for AY 2026-27**

**Version 1.0**

**07<sup>th</sup> July 2026**

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

## Document Revision List

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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 5 for each defect as categorized below:

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

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

## 1.1 Category A:

**Table 2: Category A Rules**

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

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

27.	Part A- General	In Part A- General Status is selected as AOP and substatus is selected either of Primary agricultural and Rural co-op society or Co-op bank or other co-op society but appropriate option is not selected as answer in question "Have you opted for new tax regime u/s 115BAD"?
28.	Part A- General	In Part A general, Sl. No. A6 - Date of commencement of business should not be before date of incorporation and should not be after end of financial year
29.	Part A- General	If assessee selects sub status field "Limited Liability Partnership or Partnership Firm" in schedule Part A General and Table A in Part A general 2 is blank
30.	Part A- General	If assessee selects sub status field "Trust filing ITR other than ITR 7" in schedule Part A General and Sl.No.1 and Sl.No.2 in Table F is blank in Part A general 2
31.	Part A- General	If "No" is selected in Sl.No. 1 and Sl.No. 2 in Table F and Sl.No. 4 of Table F is blank
32.	Part A- General	Assessee selects sub status " Society registered under society registration Act, 1860 or any other Law corresponding to that state, Business Trust, Investment Fund, any other AOP/BOI" in schedule Part A General and Table A, Sl.No. B and Sl.No.D in Part A general 2 is blank
33.	Part A- General	If "Yes" is selected in Sl.No. 2 " Is any member of AOP/BOI or AJP is foreign company? Then Sl.No. C cannot be Zero
34.	Part A- General	If option "Yes" is selected for d(iv)a or d(iv)b, then "Date of filing of Form 10IFA" and "Acknowledgement number" are mandatory in Part A Gen
35.	Part A- General	"Date of filing of Form 10IFA" and "Acknowledgement number" filled in ITR should match with Date and Acknowledgement of Form 10IFA
36.	Part A- General	If taxpayer has selected "Yes" in option for "Are you opting for new tax regime u/s. 115BAE?" then date of formation / incorporation should be on & after 01st April 2023
37.	Part A- General	In Part A- General Status is selected as AOP and substatus is selected either of Primary agricultural and Rural co-op society or Co-op bank or other co-op society & date of incorporation is on or after 01/04/2023 but Either of the options is not selected in A19(div)
38.	Part A- General	Taxpayer cannot select both the new tax regime u/s. 115BAD and u/s. 115BAE at the same time
39.	Part A- General	If Assessee has selected any of the sub status " Society registered under society registration Act, 1860 or any other Law corresponding to that state, Business Trust, Investment Fund, any other AOP/BOI, EOI, EOD, other AJP " in schedule Part A General then the field A19d(i) Method of Opting out of New Tax Regime in current Year u/s 115BAC cannot be blank
40.	Part A- General	Assessee selects sub status " Firm, LLP, Local authority, Cooperative society " in schedule Part A General then the field A19(di) for selecting the option u/s 115BAC(6) should be disabled

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41.	Part A- General	Taxpayer has selected "Yes" in the question " whether you are recognized as MSME?" then details of registration are mandatory to be filled up
42.	Part A- General	Taxpayer is required to select the condition by virtue of which he is liable for audit u/s. 44AB
43.	Part A- General	Taxpayer is required to select applicable due date for filing the return of income in Part A General
44.	Part A- General	Form 10IFA is filed within due date then it is mandatory to opt for new tax regime u/s.115BAE
45.	Part A- General	You are liable to audit u/s 44AB, since you have selected Sl. No. a2ii as "more than 5%" in Part A General.
46.	Part A- General	You are liable to audit u/s 44AB, since you have selected Sl. No. a2iii as "More than 5%" in Part A General.
47.	Part A- General	In Part A general, to claim the benefit of section 115BAE the date of incorporation (DOI) and date of commencement(DOC) should be on or after 01/04/2023.
48.	Part A- General	If option "Yes" is selected for "Do you wish to exercise the option u/s 115BAE of Opting of New Tax regime in AY 2026-27" at A19 div(b), then "Date of filing of Form 10IFA" and "Acknowledgement number" at A19 div(c) are mandatory in Part A Gen
49.	Part A- General	If "yes" is selected in sl.no.A19d(i)(I), then it is mandatory to enter A19d(i)(I)(i) and A19d(i)(I)(ii) in Schedule Part A General Information.
50.	Part A- General	If Form 10IEA is filed then details of the form are required to be mentioned in the return
51.	Part A- General	New tax regime can be Opted out or withdrawn only if Form 10IEA is filed
52.	Part A- General	If Business Incomes is declared in the ITR, Do you have income from business or profession for current Assessment Year? cannot be selected as "No" in Part A General.
53.	Part A- General	If manufacturing cooperative society was not required to file a return in AY 24-25 and AY 2025-26, and option for 115BAE at A19d(iv)a is not filled
54.	Part A- General	If manufacturing cooperative society was required to file a return in AY 24-25 or AY 2025-26, and option for 115BAE at d(iv)b is not filled
55.	Part A- General	Return cannot be submitted u/s 139(1) after the due date
56.	Part A- General	If Due date 31st October is selected, kindly fill Schedule IF or Schedule 5A or audit details in Part A Gen
57.	Part A- General	If Due date 30th November is selected, kindly fill Schedule IF or Schedule 5A or audit details in Part A Gen
58.	Part A- General	Due date can be selected as 31st August only if you have Income from Business or Profession.

59.	Part A- General	Tax Regime should not be changed in the revised return if the revised return is filed after the due date of filing of original return
60.	Part A- General	Tax Regime cannot be changed after due date of filing of return of Income.
61.	Part A- General	In case of business income, it is mandatory to answer Sl. No. A19(b)(I) in Schedule Part A General
62.	Part A- General	In case of no business income, it is mandatory to answer Sl. No. A19(di)(II) in Schedule Part A General
63.	Part A- General	Details of Form 10IEA shall be mentioned if "Yes" is selected at "Have you filed form10IEA within due date for any earlier assessment year for choosing old tax regime?" in Schedule Part A General
64.	Part A- General	Details of the Form 10IEA is mandatory if Form 10IEA is filed to re-enter to the New tax regime in earlier year in Schedule Part A General
65.	Part A- General	If Form 10IEA is not filed with re-enter option for earlier assessment year, then answer to questions in "Have you furnished Form 1010IEA for re-entering in new tax regime in current assessment year? is mandatory in Schedule Part A General Information.
66.	Part A- General	Form 10IEA details are mandatory for re-entering to New Tax Regime in Current AY
67.	Part A- General	Form 10IEA is not filed in current AY to re-enter to the New tax regime, but details provided in Schedule Part A General
68.	Part A- General	Answer to "Have you furnished form 10IEA within due date for current assessment year for choosing old tax regime?" is not provided in Schedule Part A General
69.	Part A- General	Form 10IEA details are mandatory for opting for Old Tax Regime in Current AY
70.	Part A- General	Form 10IEA details should not be provided if not filed in Schedule Part A General
71.	Part A- General	Details of Form 10IEA for earlier years to be provided only if "Yes" is selected at "Have you filed form10IEA within due date for any earlier assessment year for choosing old tax regime?"
72.	Part A- General	Details of Form 10IEA for re-entering to New Tax Regime in earlier years to be provided only if "Yes" is selected at "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?"
73.	Part A- General	Secondary Address in Schedule Part A General Information is mandatory to be provided in the return of income
74.	Part A- General	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

75.	Part A- General	Business Income is mandatory if any option is selected at Sl. no. A19(di) of Schedule Part A General Information
76.	Part A- General	Details in respect of admitted / retired partners should be provided if answer to question "Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI" in Schedule Part A General Information is "Yes"
77.	Part A- General	Answer to Sl. No. F(3) is mandatory if "Yes" is selected at Sl. No. F(2) in Schedule Part A General Information
78.	Part A- General	Sl. No. F(3) should be blank or null if "No" is selected at Sl. No. F(2) in Schedule Part A General Information
79.	Part A- General	Answer to items (i) to (iv) of Sl. No. F(4) is mandatory if F(1) and F(2) is selected as "No" in Schedule Part A General Information
80.	Part A- General	Answer to items (i) to (iv) of Sl. No. F(4) should be blank if F(1) or F(2) is selected as "Yes" in Schedule Part A General Information
81.	Schedule Balance Sheet	"Sources of funds" should match with "Total application of funds" in Balance sheet
82.	Schedule Balance Sheet	If sl no 1c should be equal to sum of sl no 1a + 1bvi in Sch Balance Sheet
83.	Schedule Balance Sheet	If sl no 2c should be equal to sum of sl no 2 (aiii + biii) in Sch Balance Sheet
84.	Schedule Balance Sheet	If sl no 5 should be equal to sum of sl no (1c + 2c +3+4iii) in Sch Balance Sheet
85.	Schedule Balance Sheet	If sl no 2c should be equal to sum of sl no 2 (aviii + bvii) in Sch Balance Sheet
86.	Schedule Balance Sheet	In "Schedule Part A-BS" Total current assets at sl.no.3av should be equal to the sum of 3a(iH + iiC + iiiD + aiv)
87.	Schedule Balance Sheet	In "Schedule Part A-BS" Net current assets at sl.no.3e should be equal to value of (3c – 3diii)
88.	Schedule Balance Sheet	In "Schedule Part A-BS" Total, application of funds at sl.no.5 should be equal to the sum of (1e + 2c + 3e + 4d)
89.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii
90.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii
91.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
92.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)

93.	Part A- Manufacturing Account	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii
94.	Part A- Manufacturing Account	In Manufacturing Account, value at Sl no 3 should be equal to 1F-2
95.	Part A- Manufacturing Account	In Manufacturing Account, Negative values are not allowed in sl.no.1 and sl.no.2
96.	Part A- Trading Account	In Trading Account, value at sl.no.4Aiii( c ) should be equal to 4Aiii(a) + 4Aiii(b)
97.	Part A- Trading Account	In Part A-Trading Account, Sl.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).
98.	Part A- Trading Account	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
99.	Part A- Trading Account	In Part A-Trading Account , Sl.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
100.	Part A- Trading Account	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii
101.	Part A- Trading Account	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
102.	Part A- Trading Account	In Trading Account, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)
103.	Part A- Trading Account	Part A Trading Account, Negative values are not allowed other than in sl no 11 and/or 12
104.	Part A- Trading Account	Value at "Sl no 11" of Part A trading Account should be equal to Sl no. 3 of Part A Manufacturing Account
105.	Part A- Trading Account	In Part A Trading account, Sl. No. 6 - Total of credits to Trading Account (4D + 5 ) should be equal to sum of Sl. No. 4D + Sl. No. 5
106.	Part A- Trading Account	In Schedule Trading account, "Income from Intraday Trading - transferred to Statement of Profit and Loss" at Sl.No. 12b should not be more than Turnover from Intraday Trading at Sl. No. 12a.
107.	Part A- Trading Account	In Schedule Trading account, "Income from Futures & Options Trading - transferred to Statement of Profit and Loss" at Sl.No. 12d should not be more than Turnover from Futures & Options Trading at Sl. No. 12c.
108.	Part A- P&L Account	Sl no 13 in Part A P&L should be equal to Sl no 12 + 12b+12d of Part A trading account
109.	Part A- P&L Account	Sl.No. 14.xic should be equal to sum of Sl.No. 14.x.(ia + ib) in Profit and Loss A/c
110.	Part A- P&L Account	In schedule Part A-P & L, sl.no.14 should be equal to sum of values at 14(i + ii + iii + iv + v + vi + vii + viii + ix + x+xic)

111.	Part A- P&L Account	In "Schedule A-P&L" sl no. 15 should be equal to sum of 13+14xii
112.	Part A- P&L Account	Part A P&L, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
113.	Part A- P&L Account	In Part A-P&L, value at sr no.22i to 22x should be equal to SR.NO 22xi.
114.	Part A- P&L Account	In schedule Profit and Loss Account, value at Sr.no 23i to 23iv should be equal to Sr.no 23v
115.	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 30iii commission should be equal to sl no 30i+30ii
116.	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 31iii Royalty should be equal to sl no 31i+31ii
117.	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 32iii should be equal to sl no 32i+32ii
118.	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 44x should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
119.	Part A- P&L Account	In "Schedule Part A-P& L", Sl no 47 Other expenses should be equal to sum of 47i+47ii+47n
120.	Part A- P&L Account	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)
121.	Part A- P&L Account	In "Schedule Part A-P& L" should be equal to the sum of [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]
122.	Part A- P&L Account	In schedule P& L Total Interest at sl.no.52iii should be equal to "Sl.No. 52.ia+52ib+52ia+52iib"
123.	Part A- P&L Account	In "Schedule Part A-P& L", value at sl.no.54 should be equal to the sum of (51 – 52iii – 53)
124.	Part A- P&L Account	Salary/Remuneration paid to Partners at sl.no.46 in Profit and Loss claimed by other than Firm.
125.	Part A- P&L Account	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)
126.	Part A- P&L Account	In "Schedule Part A-P& L" , value at sl.no.59 should be equal to 57 +58
127.	Part A- P&L Account	Part A P&L, sl no 61 Balance carried to balance sheet in proprietor's account should be equal to sl no 59-60
128.	Part A- P&L Account	In Part A P&L, Sl no 62(i) Gross Turnover or Gross Receipts should be equal to sum of sl no 62ia + 62ib + 62ic
129.	Part A- P&L Account	In Part A P&L, Sl no 62(ii) Presumptive Income under section 44AD should be equal to sum of sl no 62ia + 62iib
130.	Part A- P&L Account	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).

131.	Part A- P&L Account	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b) & 62(i)(c).
132.	Part A- P&L Account	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iib) can not be more than gross receipts at sl.no.62(ib) & 62(ic)
133.	Part A- P&L Account	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(ia) can not be more than gross receipts at sl.no.62(ia)
134.	Part A- P&L Account	In Profit & Loss A/c , value at field 63(ii) cannot be less than 50% of field 63(i).
135.	Part A- P&L Account	In Profit & Loss A/c, business code u/s 44AD is to be selected at sl.no.62 for income declared u/s 44AD at sl.no.62(i) and in sl.no.62(ii).
136.	Part A- P&L Account	Name of business must be filled by the assessee if 62(i) and /or 62(ii) is greater than zero in Profit & Loss A/c
137.	Part A- P&L Account	Business code u/s 44ADA at sl.no.63 is to be selected for income declared u/s 44ADA at sl.no.63(i) and 63(ii) in Profit & Loss A/c
138.	Part A- P&L Account	In Profit & Loss A/c, Name of profession at sl.no.63 must be filled by the assessee if 63(i) and /or 63(ii) is greater than zero
139.	Part A- P&L Account	In Profit & Loss A/c, Business code u/s 44AE at sl.no.64 is to be selected for income declared u/s 44AE.
140.	Part A- P&L Account	In Profit & Loss A/c, Name of business must be filled by the assessee if 64(ii) is greater than zero
141.	Part A- P&L Account	In Profit & Loss A/c, sl no 63i cannot be more than 63ii
142.	Part A- P&L Account	If sl no 35(i) should be equal to 62 (ii) of schedule P&L
143.	Part A- P&L Account	If sl no 35 (ii) should be equal to 63(ii) of schedule P&L
144.	Part A- P&L Account	If sl no 35 (iii) should be equal to 64 (iv) of schedule P&L
145.	Part A- P&L Account	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero then table 64(i) of 44AE in schedule Profit & Loss A/c should be filed.
146.	Part A- P&L Account	In "Schedule Profit & Loss A/c" field 64(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].
147.	Part A- P&L Account	In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
148.	Part A- P&L Account	In "Schedule Part A-P&L" Total Presumptive Income u/s 44AE at sl.no.64(iv) should be equal to the sum of 64(ii-iii)
149.	Part A- P&L Account	Tonnage capacity should not exceeds 100MT

150.	Part A- P&L Account	Income offered under section 44E should be atleast 1. Rs.7500 per month if Tonnage <=12MT 2.Rs.1000 per month per tonne if Tonnage >12MT
151.	Part A- P&L Account	Presumptive Business Income Under Section 44AD and 44ADA can be claimed only by Resident Partnership Firm.
152.	Part A- P&L Account	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)
153.	Part A- P&L Account	In schedule P&L Net profit at sl.no.65(i)(d) should be equal to difference between Gross profit at sl.no.65(i)(b) and Expenses in point 65(i)(c)
154.	Part A- P&L Account	In schedule P&L Net profit at sl.no.65(ii)(d) should be equal to difference between Gross profit at sl.no.65(ii)(b) and Expenses in point 65(ii)(c)
155.	Part A- P&L Account	In Schedule P&L, Si.no 65(i)(b) cannot be more than Si.no65(i)(a)
156.	Part A- P&L Account	In Schedule P&L, Si.no 65(ii)(b) cannot be more than Si.no 65(ii)(a)
157.	Part A- P&L Account	In schedule P &L, value at field no 65(i)(a) 'Gross receipts' should be equal to total of [65(i)(a)(i)+65(i)(a)(ii)]
158.	Part A- P&L Account	In Sch P&L, Sl no 65iia should be equal to sum of sl no 65iia1+65iia2
159.	Part A- P&L Account	In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid)
160.	Part A- P&L Account	Part A P&L, Sl no 66iv Net income from speculative activity should be equal to "Gross profit (66ii) - Expenses 66(iii)"
161.	Part A- P&L Account	In schedule P&L Salary/Remuneration to Partners of the firm at sl.no.64(iii) cannot be greater than zero if presumptive income declared u/s 44AE in sl no 64(ii) is null/blank/zero
162.	Part A- P&L Account	PAN / Aadhaar is mandatory in sl.no. 48(i) if "Bad debts Amount" is filled in Schedule Profit and loss account.
163.	Part A- P&L Account	Registration number given in at sl.no.64 at 44AE table in P&L account should be unique
164.	Part A- P&L Account	If Sale / Gross receipts of Business are more than 10 crore or Gross receipts from Profession are more than 50Lakhs then assessee should be liable for audit u/s 44AB.So " "Whether liable for audit under section 44AB?" should be "Yes"
165.	Part A- P&L Account	Sum of amount in sl.no 46 and amount entered in field no 64(iii) of schedule P&I should be equal to total of value in Col 9 (Remuneration paid/ payable) of point E and Col 6 (Remuneration paid / payable in case of retiring partner) of point A of Part A General-2.
166.	Part A- P&L Account	In Sch P&L, breakup of Bad debts shall be consistent with total
167.	Part A- P&L Account	Gross Receipts u/s 44ADA at sl.no.63(i) should match with sum of 63(i)a+63(i)b+63(i)c

168.	Part A- P&L Account	If Gross Receipts u/s 44ADA are more than Rs.5000000 and cash receipts and any other mode are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.
169.	Part A- P&L Account	If Gross Receipts u/s 44AD are more than Rs.2 Crore and cash receipts and any other mode are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.
170.	Part A- P&L Account	If Gross Receipts u/s 44ADA are more than Rs.75,00,000, it is mandatory to have a tax audit under 44AB.
171.	Part A- P&L Account	If Gross Receipts u/s 44AD are more than Rs.3 Crore, it is mandatory to have a tax audit under 44AB.
172.	Part A- P&L Account	Schedule P & L, Bad Debts, 48 (i) & (ii) is not equal to the sum of the amount column of those detail tables.
173.	Part A- P&L Account	In Part A P&L, if assessee has opted for taxation u/s 44BBD , sl no 67(ii) "Net Profit " cannot be less than 25% of " Gross receipts /turnover
174.	Part A- P&L Account	In Schedule P&L, Net Profit at Sl.No. 67(ii) should not be more than Turnover at Sl. No. 67(i).
175.	Part A- P&L Account	In Part A P&L, if assessee has opted for taxation u/s 44B , sl no 67(ii) "Net Profit " cannot be less than 7.5% of " Gross receipts /turnover
176.	Part A- P&L Account	In Part A P&L, if assessee has opted for taxation u/s 44BB , sl no 67(ii) "Net Profit " cannot be less than 10% of " Gross receipts /turnover
177.	Part A- P&L Account	In Part A P&L, if assessee has opted for taxation u/s 44BBA , sl no 67(ii) "Net Profit " cannot be less than 5% of " Gross receipts /turnover
178.	Part A- P&L Account	In Part A P&L, if assessee has opted for taxation u/s 44BBC, sl no 67(ii) "Net Profit " cannot be less than 20% of " Gross receipts /turnover
179.	Part A- P&L Account	Name and address of bad debtors should be provided where PAN or Aadhaar is not available and the amount exceeds ₹1 lakh.
180.	Part A- OI	Sl.no 3a of Part A OI should be equal to column XI(3) of schedule ICDS
181.	Part A- OI	Part A OI sl no 3b should be equal to column XI(4) of schedule ICDS
182.	Part A- OI	In Schedule Part A-OI, sum of Sl.No.5a + 5b + 5c + 5d + 5e should be equal to Sl.No. 5f
183.	Part A- OI	In Schedule Part A-OI, sum of Sl.No.6a to 6s should be equal to Sl.No. 6t
184.	Part A- OI	In Schedule Part A-OI Sl.No.7j should be equal to sum of values at 7a to 7i
185.	Part A- OI	In Schedule Part A-OI, Sl.No.8A.j. should be equal to sum of values at Sl.no.8A.a to Sl.No.8A.i

186.	Part A- OI	In Schedule Part A-OI, Sl.No.9.g should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.9f
187.	Part A- OI	In Schedule Part A-OI, Sl.No.10 I should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.10 h
188.	Part A- OI	In Schedule Part A-OI, Sl.No.11I should be equal to sum of values at Sl.no. Sl.no.11a to Sl.No.11h
189.	Part A- OI	In Schedule OI, Sr.no 12i should be equal to sum of Sr.no 12a to 12h
190.	Part A- OI	If in Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" at sl.no.17 is selected as YES then Schedule TPSA should be filled
191.	Part A- OI	In Part A Other Information, Sl. No. 13 - Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC should be equal to sum of (a+b+c).
192.	Schedule HP	Schedule HP - Value at field "1g" should be equals to 30% of Annual value at "1f " in schedule HP.
193.	Schedule HP	In case of co-owned house property. assessee's share and co-owner(s) share should be equal to 100 %.
194.	Schedule HP	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
195.	Schedule HP	Assessee cannot claim interest on borrowed capital if assessee's share of coowned property is zero.
196.	Schedule HP	If gross rent received/ receivable/ lettable value is zero or null then assessee cannot claim municipal tax
197.	Schedule HP	Total of House property should match with total of individual values
198.	Schedule HP	If type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value cannot be zero or null
199.	Schedule HP	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)
200.	Schedule HP	In Schedule HP, Sl.no 1d Total should be output of SL.no (1b+1c)
201.	Schedule HP	In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h)
202.	Schedule HP	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)
203.	Schedule HP	In Schedule HP, Sl.no 2 Pass through income should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI
204.	Schedule HP	In Schedule HP, PAN of assessee in Part A General cannot be same as Co owners PAN in HP

205.	Schedule HP	Sum of Interest on borrowed capital entered in table Section 24(b) - Interest on borrowed capital, is not equal to Interest on borrowed capital for each house property
206.	Schedule HP	In Schedule HP, Details of Interest on borrowed capital u/s 24(b) is mandatory to claim the deduction.
207.	Schedule HP	In Schedule HP, if "Is property co-owned" is selected as Yes, then Percentage share of other co-owner(s) in property should be less than 100%.
208.	Schedule HP	"The amount of rent which cannot be realized" can not be more than Gross rent received/ receivable/ lettable during the year
209.	Schedule BP	Amount reduced in sl no A3a in schedule BP cannot be more than the income offered in schedule HP
210.	Schedule BP	Amount reduced in sl no A3c in schedule BP cannot be more than the income offered in schedule OS
211.	Schedule BP	Amount reduced in sl no A5 in schedule BP cannot be more than the income offered in schedule EI
212.	Schedule BP	In schedule BP, value at sl.no.A6 should be equal to value of sl.no.A(1-2a-2b-3a-3b-3c-3d-3e-3f-4a-4b-4c-5d-5A) of BP
213.	Schedule BP	In schedule BP, Sl.No.A.9.Total should be equal to value of Sl.No.7a+7b+7c+7d+7e+7f 8a+8b
214.	Schedule BP	The value at field (A10) of schedule BP should be equal to sum of si No. A(6+9)
215.	Schedule BP	The value at field (A13) of schedule BP should be equal to sum of si No. (10+11-12iii).
216.	Schedule BP	The value at field (A26) of schedule BP should be equal to sum of SI No. A(14+15+16+17+18+19+20+21+22+23+24+25).
217.	Schedule BP	The value at field (A33) of schedule BP should be equal to sum of si No. A(27+28+29+30+31+32).
218.	Schedule BP	In "Schedule BP" value at field (A14) should be equal to the value at Sl.No. 6t of schedule Part A OI.
219.	Schedule BP	In "Schedule BP" of value at field A15 should be equal to 7j of Part-OI
220.	Schedule BP	In "Schedule BP" of value at field A16 should be equal to 8Aj of Part-OI
221.	Schedule BP	In "Schedule BP" of value at field A17 should be equal to the sum of 9g of Part A-OI
222.	Schedule BP	In "Schedule BP" of value at field A18 should be equal to the 11l of Part-OI
223.	Schedule BP	In Schedule BP, value at field A21 should be equal to sum of 21(i) to 21(xii)
224.	Schedule BP	In "Schedule BP" value at field A24 should be equal to sum of sl. no 24(a+b+c+d+e)

225.	Schedule BP	In schedule BP value at field A25 should be equal to sum of fields 3a + 4d of schedule OI.
226.	Schedule BP	In schedule BP value at field A28 should be equal to total of column (4) of Schedule ESR.
227.	Schedule BP	In "Schedule BP" value at filed A29 should be equal to 8B of Part-OI
228.	Schedule BP	In "Schedule BP" value at field A30 should be equal to 10I of Part A-OI
229.	Schedule BP	In schedule BP value at field A32 should be equal to sum of fields 3b + 4e of schedule OI.
230.	Schedule BP	In "Schedule BP" value at field A34 Income should be equal to the value (13 + 26-33)
231.	Schedule BP	In "Schedule BP" value at field A35(ix) should be equal to the sum of values at sl.no.35i to 35viii
232.	Schedule BP	In "Schedule BP" value at field A36 should be equal to the sum of values at sl.no. A34 + A35ix
233.	Schedule BP	In "Schedule BP" of valued at A37 should be equal to the sum of values at sl.no. (37a + 37b + 37c + 37d + 37e + 37)
234.	Schedule BP	In schedule BP, Sl.No.42 should be equal to value at Sl.No.B.39+ B 40- B41.
235.	Schedule BP	In "Schedule BP" value at C46 should be equal to the sum of C(43 + 44-45)
236.	Schedule BP	In "Schedule BP" value at field C48 should be equal to the sum of C(46-47)
237.	Schedule BP	In "Schedule BP", value at field (D) should be equal to sum of Sl No A37 + B42 + C48
238.	Schedule BP	In schedule BP, values at field A4a should match with value mentioned for respective sections at field A35
239.	Schedule BP	In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should be equal to sl.no.53 of P&L A/c + sl.no.1E(vi) of Manufacturing A/c.
240.	Schedule BP	In "Schedule BP" value at field A39 should be equal to the sum of [4c-(37a + 37b + 37c + 37d + 37e)]
241.	Schedule BP	In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s) + Share of income from AOP/ BOI + Total (ci + cii + ciii))
242.	Schedule BP	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)-(Business loss set off)
243.	Schedule BP	In "Schedule BP", value at field Ev should be equal to sum of Sl No Eii+ Eiii+ Eiv
244.	Schedule BP	In Schedule BP Sl no Evi should be equal to sl no Ei-Ev

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245.	Schedule BP	In schedule BP value at field 8b should be equal to value at field 16 of schedule OI.
246.	Schedule BP	In schedule BP, nature of specified business at sl.no.49 should be selected if income/ loss from specified business at sl.no.C48 is entered
247.	Schedule BP	In Sch BP sl no B39 should be equal to Pt 2a "Net profit or loss from speculative business"
248.	Schedule BP	If Income is declared under section 44AD/44ADA/44AE is greater than "Zero" at sl.no.35(i), 35(ii) and 35(iii), then Balance sheet particulars at "Regular books of accounts" or at "No accounts" ( S.No C ) is mandatory.
249.	Schedule BP	Income under section 115BBF in schedule OS / in Schedule BP can be claimed only by Resident.
250.	Schedule BP	Only Resident partnership firm can declare presumptive income u/s 44AD & 44ADA
251.	Schedule BP	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed where "Nature of business" is declared as power sector (Code 05001 and 06008).
252.	Schedule BP	Amount can be reduced from schedule BP at sl. No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively
253.	Schedule BP	In schedule BP, Total depreciation allowable under Income-tax Act at Sl no A12iii should be equal to sum of Sl no A(12i+12ii)
254.	Schedule BP	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI
255.	Schedule BP	"Deductions in accordance with section 35AD(1)" at sl.no.47 in Schedule BP cannot be claimed by assessee opting for New Tax Regime
256.	Schedule BP	Value at sl.no.24( e) in Schedule BP should be minimum of Absolute of Sum of negaive values of col 3 - col 2 for all sections in Sch ESR
257.	Schedule BP	Amount reduced in sl no A3b in schedule BP cannot be more than the income offered in schedule CG
258.	Schedule BP	The Income/receipts, that have been reduced at Sl.No.3 and/or Sl.No.5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',
259.	Schedule BP	If in Schedule BP, sl.no.3c is not equal to 3c(i) + 3c(ii)
260.	Schedule BP	In Schedule BP, value at sl.no.3ci plus 5c - "Dividend income" cannot be more than value entered in sl.no.14iii of Schedule Profit and Loss A/c
261.	Schedule BP	In Schedule BP, Sl.No. A1 "Profit before Tax as per Profit & Loss A/c" is not matching with sum of Sl.No.(54, 62ii, 63ii, 64v, 65iii, 66(iv) and 67(ii) of Part A-P&L )
262.	Schedule BP	In schedule BP value mentioned at the Sl. No. 37a "Income Chargeable under Rule 7" does not tally with the amount

		mentioned at the Sl. No. 4c(i) "Profit from activities covered under rule 7".
263.	Schedule BP	In schedule BP value mentioned at the Sl. No. 37b "Deemed income chargeable under Rule 7A" Should be minimum 35% of the amount mentioned at the Sl. No. 4c(ii) "Profit from activities covered under rule 7A".
264.	Schedule BP	In schedule BP value mentioned at the Sl. No. 37c "Deemed income chargeable under Rule 7B(1)" Should be minimum 25% of the amount mentioned at the Sl. No. 4c(iii) "Profit from activities covered under rule 7B(1)".
265.	Schedule BP	In schedule BP value mentioned at the Sl. No. 37d "Deemed income chargeable under Rule 7B(1A)" Should be minimum 40% of the amount mentioned at the Sl. No. 4c(iv) "Profit from activities covered under rule 7B(1A)".
266.	Schedule BP	In schedule BP value mentioned at the Sl. No. 37e "Deemed income chargeable under Rule 8" Should be minimum 40% of the amount mentioned at the Sl. No. 4c(v) "Profit from activities covered under rule 8".
267.	Schedule BP	Amount entered at Sl. No. 3f "u/s 115BBH (net of Cost of acquisition, if any)" should match with Sl. No. A "Total" of Schedule VDA
268.	Schedule BP	In Schedule BP, at Sl.No. 5c "Dividend income" amount cannot be more than Zero.
269.	Schedule BP	Sl. no. 43 of schedule BP should be equal to sl. no 2b of schedule BP
270.	Schedule BP	Sum of A3 in Schedule BP cannot be greater than sum of revenues in Schedule P & L / trading Account.
271.	Schedule BP	In schedule BP, Sl.No. 19 should be equal to Sl.No. 17 of schedule Part A-OI
272.	Schedule BP	Sl No 2a "Net profit or loss from speculative business included in 1" of schedule BP should be equal to sum of Sl No 12b of Trading account and 66(iv) of P&L Account
273.	Schedule DPM	In "Schedule DPM" value at Sr. no. 6 in Schedule DPM should be equal to (3+4-5) Or zero if result is negative
274.	Schedule DPM	Schedule DPM, sl no 9 should be equal to value of sl no 7-8 or 0 if result is negative.
275.	Schedule DPM	In "Schedule DPM" Total depreciation at sl.no.15 should be equal to the sum of (10 + 11 + 12 + 13 + 14)
276.	Schedule DPM	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16) or "0" if result is negative
277.	Schedule DPM	Additional depreciation at sl.no.12, 13 and 14 cannot be claimed by the assessee opting for new tax regime
278.	Schedule DPM	Depreciation @45% in Schedule DPM cannot be claimed by assessee opting for 115BAD
279.	Schedule DPM	Schedule DPM, value at sl.no.20 should be equal to "5 + 8 -3 - 4 -7 - 19".

280.	Schedule DPM	Schedule DPM, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
281.	Schedule DPM	Schedule DPM, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
282.	Schedule DPM	Depreciation u/s 32_1_ii (Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5)) should not be allowed to firm, LLP and Co-operative society or if New Tax Regime has been opted for.
283.	Schedule DPM	In Schedule DPM, value at sl.no.3 should match with 3a + 3b
284.	Schedule DPM	In schedule DPM, Proportionate depreciation at sl.no.18 should be out of Net aggregate depreciation at sl.no.17
285.	Schedule DPM	Capital gains/ loss under section 50 at Sl. No. 20 of Schedule DPM should not be less than the amount at Sl. No. (5 + 8 -3-4 -7 -19) in case the consideration is more than the opening WDV and additions made during the year
286.	Schedule DPM	Capital gains/ loss under section 50 at Sl. No. 20 of Schedule DPM is other than 0, then Sl No 10,11,12,13,14,15, 16, 17,18 and 21 should be 0
287.	Schedule DPM	In schedule DPM, If Sl. No.20 is 0, value at 21 should be equal to (7-8+3+4-5-15)
288.	Schedule DOA	Sr. no. 6 in Schedule DOA should be equal to (3+4-5) or zero if result is negative
289.	Schedule DOA	Schedule DOA, sl no 9 should be equal to sl no 7-8 or 0 if result is negative
290.	Schedule DOA	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)
291.	Schedule DOA	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13) or "0" if result is negative
292.	Schedule DOA	Schedule DOA, value at sl.no.17 should be equal to "(5+8-3-4-7-16)"
293.	Schedule DOA	Schedule DOA, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
294.	Schedule DOA	Schedule DOA, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
295.	Schedule DOA	In schedule DOA, Proportionate depreciation at sl.no.15 should be out of Net aggregate depreciation at sl.no.14
296.	Schedule DOA	Capital gains/ loss under section 50 at Sl. No. 17 of Schedule DOA should not be less than the amount at Sl. No. 5+8-3-4-7-16 in case the consideration is more than the opening WDV and additions made during the year
297.	Schedule DOA	Capital gains/ loss under section 50 at Sl. No. 17 of Schedule DOA is other than 0, then Sl No 10,11,12,13,14,15 and 18 should be 0

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298.	Schedule DOA	In schedule DOA, If Sl. No.17 is 0, value at 18 should be equal to (7-8+3+4-5-12 )
299.	Schedule DEP	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP
300.	Schedule DEP	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d)
301.	Schedule DEP	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)
302.	Schedule DEP	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)
303.	Schedule DEP	In Schedule DEP, value at sl.no.1a "Plant and machinery entitled for depreciation @ 15%" should be equal to sl no 17i or 18i of schedule DPM as applicable
304.	Schedule DEP	Schedule DEP, value at sl.no.1b "Plant and machinery entitled for depreciation @ 30%" should be equal to sl no 17ii or 18ii of schedule DPM as applicable
305.	Schedule DEP	Schedule DEP, value at sl.no.1c "Plant and machinery entitled for depreciation @ 40%" should be equal to sl no 17iii or 18iii of schedule DPM as applicable
306.	Schedule DEP	Schedule DEP, value at sl.no.1d "Plant and machinery entitled for depreciation @ 45%" should be equal to sl no 17iv or 18iv of schedule DPM as applicable
307.	Schedule DEP	Schedule DEP, value at sl.no.2a "Building entitled for depreciation @ 5%" should be equal to sl no 14ii or 15ii of schedule DOA as applicable
308.	Schedule DEP	Schedule DEP, value at sl.no.2b "Building entitled for depreciation @ 10%" should be equal to sl no 14iii or 15iii of schedule DOA as applicable
309.	Schedule DEP	Schedule DEP, value at sl.no.2c of "Building entitled for depreciation @ 40%" should be equal to sl no 14iv or 15iv of schedule DOA as applicable
310.	Schedule DEP	Schedule DEP, value at sl.no.3 "furniture and fittings" should be equal to sl no 14v or 15v of schedule DOA as applicable
311.	Schedule DEP	Schedule DEP, value at sl.no.4 "intangible assets" should be equal to sl no 14vi or 15vi of schedule DOA as applicable
312.	Schedule DEP	Schedule DEP, value at sl.no.5 "Ships" should be equal to sl no 14vii or 15vii of schedule DOA as applicable
313.	Schedule DCG	In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d)
314.	Schedule DCG	In "Schedule DCG" 2d Total should be equal to value entered in ( 2a + 2b + 2c)
315.	Schedule DCG	In "Schedule DCG" Total at sl.no.6 should be equal to the sum of 1e + 2d + 3 + 4 + 5
316.	Schedule DCG	In "Schedule DCG" , value at sl.no.1a Block entitled for depreciation @ 15 per cent should be equal to sl.no.20i of Schedule DPM

317.	Schedule DCG	In "Schedule DCG" , value at sl.no.1b Block entitled for depreciation @ 30 per cent should be equal to sl.no.20ii of Schedule DPM
318.	Schedule DCG	In "Schedule DCG" , value at sl.no.1c Block entitled for depreciation @ 40 per cent should be equal to sl.no.20iii of Schedule DPM
319.	Schedule DCG	In "Schedule DCG" , value at sl.no.1d Block entitled for depreciation @ 45 per cent should be equal to sl.no.20iv of Schedule DPM
320.	Schedule DCG	In "Schedule DCG" , value at sl.no.2a Block entitled for depreciation @5 per cent should be equal to sl.no.17ii of Schedule DOA
321.	Schedule DCG	In "Schedule DCG" , value at sl.no.2b Block entitled for depreciation @10 per cent should be equal to sl.no.17iii of Schedule DOA
322.	Schedule DCG	In "Schedule DCG" , value at sl.no.2c Block entitled for depreciation @40 per cent should be equal to sl.no.17iv of Schedule DOA
323.	Schedule DCG	In "Schedule DCG" Furniture and fittings at sl.no.3 should be equal to the Schedule DOA- 17v
324.	Schedule DCG	In "Schedule DCG" Intangible assets at sl.no.4 should be equal to Schedule DOA- 17vi
325.	Schedule DCG	In "Schedule DCG" Ships at sl.no.5 should be equal to Schedule DOA- 17vii
326.	Schedule DCG	In Schedule CG Sl.no. A6e of STCG should be equal to the sl.no.6 of schedule - DCG
327.	Schedule ESR	In "Schedule ESR", value in col (4) should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2
328.	Schedule ESR	In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)
329.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3i - 35(1)(i), should be equal to Sl. No. 2i - 35(1)(i)
330.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3ii - 35(1)(ii), should be equal to Sl. No. 2ii - 35(1)(ii)
331.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3iii - 35(1)(iia), should be equal to Sl. No. 2iii - 35(1)(iia)
332.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3iv - 35(1)(iii), should be equal to Sl. No. 2iv - 35(1)(iii)
333.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3v - 35(1)(iv), should be equal to Sl. No. 2v - 35(1)(iv)
334.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3vi - 35(2AA), should be equal to Sl. No. 2vi - 35(2AA)
335.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3vii - 35(2AB), should be equal to Sl. No. 2vii - 35(2AB)
336.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3viii - 35(CCC), should be equal to Sl. No. 2viii - 35(CCC)

337.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3ix - 35(CCD), should be equal to Sl. No. 2ix - 35(CCD)
338.	Schedule CG	In "Schedule CG" B12 Total should be equal to sum of B1g + B2e + B3c + B4 + B5 + B6c + B7+ B8e+ B9+B10-B11a+B(A)
339.	Schedule CG	Value at field "C1" in "Schedule CG" should be equal to the sum of (8ii + 8iii + 8iv + 8v + 8vi + 8vii of table E ) of Schedule CG.
340.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no A1aiii) is zero , then expenses u/s 48 (sr no A1b(v) cannot be claimed
341.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no A3a) is zero , then expenses u/s 48 (sr no A3b(v) cannot be claimed.
342.	Schedule CG	In Schedule CG,if Full Value of Consideration(sr no A5aiii) is zero , then , expenses u/s 48 (sr no A5b(v) cannot be claimed
343.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no A6aiii) is zero , then expenses u/s 48 (sr no A6b(v) cannot be claimed
344.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B1aiii) is zero , then expenses u/s 48 (sr no B1b(iv) cannot be claimed
345.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B3a) is zero , then expenses u/s 48 (sr no B3b(v) cannot be claimed
346.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B6aiii) is zero , then expenses u/s 48 (sr no B6b(v) cannot be claimed
347.	Schedule CG	In Schedule CG, if Full Value of Consideration(sr no B8aiii) is zero, then expenses u/s 48(sr no B8b(v) cannot be claimed
348.	Schedule CG	In schedule CG, Sl. No. A1 bv of STCG Total should be equal to sum of A1(bi + bii + biii +biv)
349.	Schedule CG	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-bv)
350.	Schedule CG	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
351.	Schedule CG	In "Schedule CG" A2(c) should be equal to A(2aiii-2b)
352.	Schedule CG	In "Schedule CG" A3ib(v) should be equal to the sum of A3ib (i + ii + iii + iv)
353.	Schedule CG	In "Schedule CG" A3i(c) Balance should be equal to the sum of A3i(a -v)
354.	Schedule CG	In Schedule CG Sl.no. A3ei of STCG should be equal to the sum of A3i(c + d)
355.	Schedule CG	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
356.	Schedule CG	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)]

357.	Schedule CG	In "Schedule CG" A5(bv) Total should be equal to the sum of (i + ii + iii + iv)
358.	Schedule CG	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-bv)
359.	Schedule CG	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c + 5d)
360.	Schedule CG	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
361.	Schedule CG	In Schedule CG Sl.no. A6a(iii) of STCG should be equal to the sum of A6a(ic + ii)
362.	Schedule CG	In "Schedule CG" A6(bv) Total should be equal to the sum of (i + ii + iii +biv)
363.	Schedule CG	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-bv)
364.	Schedule CG	In "Schedule CG" A7 should be equal to the sum of A(aXi) + aXii + aXiii Ab + c
365.	Schedule CG	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
366.	Schedule CG	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+ biia + biii)
367.	Schedule CG	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
368.	Schedule CG	In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d)
369.	Schedule CG	In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d)
370.	Schedule CG	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B2 (a(iii)-b)
371.	Schedule CG	In schedule CG, Sl. No. B3(bv) LTCG Total should be equal to sum of B3(bi+bii+biii+biv)
372.	Schedule CG	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-bv)
373.	Schedule CG	In Schedule CG, Sl. No. B4 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
374.	Schedule CG	In Schedule CG Sl.no. B6 (a)(ic) should be higher of B6 (a)(ia) or B6 (a)(ib)
375.	Schedule CG	In "Schedule CG" B6 (1)a(iii) Total should be equal to the sum of (ic + ii)
376.	Schedule CG	In schedule CG, Sl. No. B6 bv Total should be equal to sum of B6 (bi + bii + biii+biv)

377.	Schedule CG	In schedule CG, Sl. No. B6 biv Total should be equal to sum of B6 (bi + bii + biii+biv)
378.	Schedule CG	In Schedule CG, Sl. No. B7 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
379.	Schedule CG	In Schedule CG Sl.no. B8 (a)(ic) should be higher of B8 (a)(ia) or B8 (a)(ib)
380.	Schedule CG	In schedule CG, Sl. No. B8 aiii Total should be equal to sum of B8 (a)(ic+ii)
381.	Schedule CG	In schedule CG, Sl. No. B8 bv Total should be equal to sum of B8 (bi+bii+biii+biv)
382.	Schedule CG	In schedule CG, Sl. No. B8c LTCG on share or debenture should be equal to B8 (aiii – bv)
383.	Schedule CG	In Schedule CG Sl.no. B8e of LTCG should be equal to B(8c-8d)
384.	Schedule CG	In Schedule CG, Sl. No. B9 should be equal to B9 (aXi + aXii +aXiii+b + c)
385.	Schedule CG	In "Schedule CG" B10 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of individual amounts
386.	Schedule CG	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d )
387.	Schedule CG	In Schedule CG, Sl.No. Eviii should be equal to the sum of sl no (ii + iii + iv + v + vi + vii)
388.	Schedule CG	In "Schedule CG" E(ix) Total should be equal to the sum of Ei(Capital Loss to be set off) - Eviii (Total loss set off)
389.	Schedule CG	Schedule CG sl no Ei3 should be equal to sum of sl no (A5e+ A8b+A(A) (chargable @30%) )as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
390.	Schedule CG	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c+ A(A) (Chargable at App rate)) as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
391.	Schedule CG	In Schedule CG, sl no Ei5 should be equal to sl no A9b.
392.	Schedule CG	In Schedule CG, sl no Ei7 should be equal sl no B11b.
393.	Schedule CG	Schedule CG sl no Eiii should be equal to sum of sl no (A5e+A8b+A(A) (chargable @30%))as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
394.	Schedule CG	Schedule CG sl no Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g +A7+A8c+ A(A) ( Chargable at App rate))as reduced by the amount of STCG chargable or not

		chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein
395.	Schedule CG	In Schedule CG, sl no Ev should be equal to sl no A9b.
396.	Schedule CG	In Schedule CG, sl no Evii should be equal sl no B11b.
397.	Schedule CG	Deductions claimed u/s 54D, 54EC, 54G, 54GA in STCG and LTCG should match with amount mentioned in respective section of Table D .
398.	Schedule CG	In Sch CG, value at field E8 is not equal to the Col no (1-2-3-4-5-6-7)
399.	Schedule CG	In Schedule CG, Table F Sl.No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
400.	Schedule CG	In Schedule CG, Table F Sl.No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
401.	Schedule CG	In Schedule CG, Table F Sl.No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
402.	Schedule CG	In Schedule CG, Table F Sl.No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
403.	Schedule CG	In Schedule CG, Sl. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
404.	Schedule CG	In Schedule CG, Sl. No. B "DTAA" Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
405.	Schedule CG	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), else value at A1(aiii) should be equal to A1(aii)
406.	Schedule CG	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii)
407.	Schedule CG	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
408.	Schedule CG	In Schedule CG, value at sl.no.A2iii should be higher of sl.no.A2i or A2ii
409.	Schedule CG	In Schedule CG, value at sl.no.B2aiii should be higher of sl.no.B2ai or B2aii
410.	Schedule CG	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(bii) is more than Zero
411.	Schedule CG	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biia) is more than Zero

412.	Schedule CG	In Schedule CG, SL. No. C3 Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of "Sum of Capital Gain Incomes" and "Income from transfer of Virtual Digital Assets"
413.	Schedule CG	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
414.	Schedule CG	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value of 'Income under the head Capital Gain' of schedule SI
415.	Schedule CG	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value at Sl. No. C2
416.	Schedule CG	In Schedule CG, Table D, Sl. No. 1aiv,1civ and 1div is more than zero but details of iva, ivb and ivc are blank
417.	Schedule CG	In "Schedule CG" A3iib(v) should be equal to the sum of A3iib (i + ii + iii + iv)
418.	Schedule CG	In "Schedule CG" A3ii(c) Balance should be equal to the sum of (A3iia – A3iibv)
419.	Schedule CG	In Schedule CG Sl.no. A3iie of STCG should be equal to the sum of A3ii(c + d)
420.	Schedule CG	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.
421.	Schedule CG	In Schedule CG, value of capital gains u/s 112A should be equal to the corresponding amount mentioned for the same in Schedule 112A
422.	Schedule CG	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a+A(A) @20%)
423.	Schedule CG	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a+A(A) @20%)
424.	Schedule CG	Schedule CG sl no Ei6 should be equal to sl no (B1g+ B2e+B3c+ B4+B5+B6c+B7+ B8e*+B9* +B10a1*+B10a2* +B(A)@12.5%)
425.	Schedule CG	Schedule CG sl no Evi should be equal to sl no (B1g+ B2e+B3c+ B4+B5+B6c+B7+ B8e*+B9* +B10a1*+B10a2* +B(A)@12.5%)
426.	Schedule CG	In Schedule CG, Table F Sl.No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA
427.	Schedule CG	In Schedule CG, Table F Sl.No. 7 the breakup of all the quarters should be equal to the value from item 5xb of schedule BFLA
428.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 20%.
429.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 30%.

430.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG Applicable rates%.
431.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG dtaa rates.
432.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 12.5%.
433.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG DTAA Rates.
434.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL20%.
435.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL30%.
436.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCLApplicable rate%.
437.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL_DTAA Rates
438.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 12.5%
439.	Schedule CG	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL_DTAA Rates
440.	Schedule CG	In Table E of Schedule CG, Column 8 of each row should be equal to 1-(2+3+4+5+6+7)
441.	Schedule CG	In Table E of Schedule CG, Row (viii) 'Total loss set off' of each column should be equal to (ii + iii + iv + v + vi+vii)
442.	Schedule CG	In Table E of Schedule CG, Row (ix) 'Loss remaining after set off' should be equal to (i - viii)
443.	Schedule CG	In Schedule Capital Gain, B1(g), Total Long-term Capital Gains on Immovable property ( $\Sigma B1e$ ) - This field should be equal to sum of B1e of all the properties
444.	Schedule CG	In Schedule CG, Table E, entire loss should be set off with gains available for set off.
445.	Schedule CG	If in Schedule CG, Table D, Sl. No. 1aiv,1biv and 1div " Amount deposited in Capital Gains Accounts Scheme before due date" is more than zero then details of Sl. No. iva " Date of Deposit", Sl. No. ivb " Account number" and Sl. No. ivc "IFS Code" should not be blank or null
446.	Schedule CG	Dividend income u/s 2(22)(f) at sl no. 1aiii of OS is mandatory, if capital loss is shown A(A) or B(A) of Schedule CG
447.	Schedule CG	In Schedule CG, B4, deduction u/s 48 cannot be claimed if Cost of acquisition is not provided

448.	Schedule CG	In Schedule CG, Date of sale/Transfer of land or building or both in Sl No A1 or B1 cannot be after 31st March of financial year
449.	Schedule CG	In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 – A9a+A(A))
450.	Schedule CG	In Schedule CG, Sl. No. B11 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
451.	Schedule 112A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
452.	Schedule 112A	In Schedule 112A, Col. 9 "If the long term capital asset was acquired before 01.02.2018" should be lower of Col. 6 and Col. 11
453.	Schedule 112A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
454.	Schedule 112A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
455.	Schedule 112A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)
456.	Schedule 112A	In schedule 112A, Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"
457.	Schedule 112A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased "On or Before 31st January 2018"
458.	Schedule 112A	In Schedule 112A, Col. 11 "Total Fair Market Value of capital asset as per section 55(2)(ac)" should be equal to Col. 4*Col. 10 for the shares purchased On or Before 31st January 2018
459.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
460.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 9 "If the long term capital asset was acquired before 01.02.2018" should be lower of Col. 6 and Col. 11
461.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
462.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
463.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)
464.	Schedule 115AD(1)(iii) proviso	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"
465.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 6 "Total Sale Value" should be equal to Col. 4*Col. 5 for the shares purchased "On or Before 31st January 2018 "

466.	Schedule 115AD(1)(iii) proviso	In Schedule 115AD(1)(iii) proviso, Col. 11 "Total Fair Market Value of capital asset as per section 55(2)(ac)" should be equal to Col. 4*Col. 10 for the shares purchased "On or Before 31st January 2018 "
467.	Schedule VDA	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
468.	Schedule VDA	In Schedule VDA, value at Sl. No. A "Total (Sum of all Positive Incomes of Business Income in Col. 7) should be equal to sum of col. 7 if head of income is selected as Business income in col. 4
469.	Schedule VDA	In Schedule VDA, value at Sl. No. B "Total (Sum of all Positive Incomes of Capital Gain in Col. 7) should be equal to sum of col. 7 if head of income is selected as Capital Gain in col. 4
470.	Schedule VDA	In schedule VDA, Date of Acquisition or Date of transfer cannot be after 31st March of financial year.
471.	Schedule OS	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a + 1b + 1c + 1d + 1e)
472.	Schedule OS	In "Schedule OS" 3d should be equal to 3a + 3b+3c
473.	Schedule OS	If in Schedule OS, Sl.no 1c is equal to zero or null then Sl.no. 3b Depreciation deduction is greater than zero or null
474.	Schedule OS	In "Schedule OS" 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)
475.	Schedule OS	In Schedule OS, Sl.no 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d
476.	Schedule OS	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e
477.	Schedule OS	In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of of individual values entered in amount col.
478.	Schedule OS	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
479.	Schedule OS	Taxpayer is a non-resident and showing income under section 115BBF
480.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1ai should not exceed the field 1ai "Dividend income"
481.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"
482.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"

483.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
484.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
485.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" above
486.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates" above
487.	Schedule OS	In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to (1 – 3 + 4 + 5-DTAA related to 1) i.e "Gross income chargeable to tax at normal applicable rates (1a + 1b + 1c + 1d + 1e) - Deductions under section 57 + Amounts not deductible u/s 58 + Profits chargeable to tax u/s 59 - DTAA related to 1 in table f".
488.	Schedule OS	In "Schedule OS" in 2e "Applicable rate At col 10" should be lower of col Rate as per Treaty or Rate as per I.T. Act
489.	Schedule OS	In Schedule OS - Sum of 2ai+2aii+2b+2c+2d+2e elements related to Sl. No. 1 should be equal to SL.no.2
490.	Schedule OS	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
491.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Income by way of winnings from lotteries u/s 115BB" should be equal to Sl. No. 1"Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
492.	Schedule OS	In Schedule OS, deduction at sl.no.3c cannot be claimed only if Dividend is declared in sl.no.1ai and 1a ii of Schedule OS
493.	Schedule OS	In Schedule OS, Sl.no 2c Income from other sources chargeable at special rates should be equal to sum of all the drop downs
494.	Schedule OS	Interest expenditure on dividend u/s 57(1) at Sl.No.3c of schedule OS should not be more than 20% of such dividend income included in the total income.  Accordingly Interest expenditure on dividend u/s 57(1) at Sl.No.3c of schedule OS is recomputed and restricted.
495.	Schedule OS	In Schedule OS, sl.no.1a should be equal to 1a(i) + 1a(ii)+1a(iii)
496.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of ""Dividend Income u/s 115A(1)(a)(i) other than first proviso to section

		115A(1)(a)(A) @ 20% ( Including PTI Income)"" should be equal to Sl. No. 2c and 2d of Schedule OS
497.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income u/s 115AC @ 10% (Including PTI Income)" should be equal to Sl. No. 2c and 2d of Schedule OS
498.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
499.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
500.	Schedule OS	In Schedule OS, Sl. No. 2b Income chargeable u/s 115BBE should be equal to sum of Sl. No. bi + bii + biii + biv+ bv + bvi
501.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of Income earned by way of winning from any online game chargeable u/s 115BBJ" should be equal to Sl. No. 1"Winnings from online games chargeable u/s 115BBJ"
502.	Schedule OS	In Schedule OS, Sl. No. 10, quarterly break up of "Dividend income under proviso to sec 115A(1)(a)(A) @10% (Including PTI Income) " should be equal to Sl. No. 2c and 2d of Schedule OS
503.	Schedule OS	In Schedule OS, quarterly break up of Dividend Income at 3b should be equal to "Dividend Income referred in Sl. No. 1a(iii) " in Schedule OS
504.	Schedule CYLA	In schedule CYLA Sl. No. 2xvi cannot be more than Rs. 200000
505.	Schedule CYLA	House property loss claimed at Schedule CYLA" at sl.no.2i should be equal to sl.no "Schedule HP" incase of loss
506.	Schedule CYLA	In Schedule CYLA, value at sl.no.3i should be equal to SL.no. 2vi of Table E of Schedule BP
507.	Schedule CYLA	In Schedule CYLA, value at sl.no.4i should be equal to SL.no. 6 Schedule OS incase of loss
508.	Schedule CYLA	In "Schedule CYLA, value at 2xvi "Total Loss Set off" for House property should be equal to Sum of losses set off in column 2 "House property loss of the current year set off" to the maximum of Rs.200000.
509.	Schedule CYLA	In "Schedule CYLA, value at 3xvi "Total Loss Set off" for Business Losses should be equal to Sum of losses set off in column 3 "Business Loss (other than speculation or specified business loss) of the current year set off".
510.	Schedule CYLA	In "Schedule CYLA, value at field xvi "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xv) of column 4.
511.	Schedule CYLA	In "Schedule CYLA, value at field (xvii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvi).

512.	Schedule CYLA	In "Schedule CYLA, value at field (xvii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvi).
513.	Schedule CYLA	In "Schedule CYLA, value at field (xvii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvi).
514.	Schedule CYLA	In Schedule CYLA, Col No. 5 "Current year's Income remaining after set off" should be equal to the output of Col No. 1-2-3-4
515.	Schedule CYLA	In schedule CYLA, Value in 1iii should be equal to A37 of Schedule BP, only if A 37 is positive  Note : only if A37 is +ve.
516.	Schedule CYLA	In Schedule CYLA, Speculative Income should be equal to SL.no. 3ii of Table E of Schedule BP
517.	Schedule CYLA	In Schedule CYLA, Specified business Income should be equal to SL.no. 3iii of Table E of Schedule BP
518.	Schedule CYLA	In Schedule CYLA, Short term capital gain @30% should be equal to SL.no. 8ii of item E of Schedule CG
519.	Schedule CYLA	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to Sl.no. 8iv of item E of Schedule CG
520.	Schedule CYLA	In Schedule CYLA Short term capital gain, taxable at special rates in India as per DTAA should be equal to SL.no. 8v of item E of Schedule CG
521.	Schedule CYLA	In Schedule CYLA, Long term capital gain taxable at special rates in India as per DTAA should be equal to SL.no. 8viii of item E of Schedule CG
522.	Schedule CYLA	In Schedule CYLA, Other Source Income at sl.no.1xiii should be equal to SL.no. 6 of Schedule OS
523.	Schedule CYLA	In Schedule CYLA, Profit from owning and maintaining race horses at sl.no.1xiv should be equal to SL.no. 8e of Schedule OS
524.	Schedule CYLA	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to SL.no. 2e of Schedule OS
525.	Schedule CYLA	In Schedule CYLA, Normal OS loss should be set off first against the (i)Profit from the activity of owning and maintaining race horses & (ii)Income from other sources taxable at special rates in India as per DTAA
526.	Schedule CYLA	In Schedule CYLA, whole House property loss can be setoff against any head of income in case income is more than loss
527.	Schedule CYLA	In Schedule CYLA sum of column no 2 + 3 + 4 should not exceed amount as referred in column 1
528.	Schedule CYLA	In Schedule CYLA, house property losses cannot be adjusted against any income in case new tax regime is opted by taxpayer
529.	Schedule CYLA	In Schedule CYLA, whole business loss can be setoff against any head of income in case income is more than loss

530.	Schedule CYLA	In Schedule CYLA, whole OS loss can be setoff against any head of income in case income is more than loss
531.	Schedule CYLA	In Schedule CYLA, Short term capital gain @20% should be equal to Sl.No. 8ii of item E of Schedule CG
532.	Schedule CYLA	In Schedule CYLA, Long term capital gain taxable @12.5% should be equal to Sl.No. 8vi of item E of Schedule CG
533.	Schedule BFLA	In Sch BFLA, value at 4xv Brought forward allowance under section 35(4) set off should be equal to value at total field of Col. 7 of UD
534.	Schedule BFLA	In Sch BFLA , value at 3xv Brought forward depreciation set off should be equal to value at field total of Col. 4 of UD
535.	Schedule BFLA	Schedule BFLA Sl no 2(i)"Brought foward HP Loss" should be equal to sl no 4 (xviii) "Adjustment of above losses in Schedule BFLA " of CFL
536.	Schedule BFLA	Schedule BFLA Sl no 2(ii+iii+iv+v) should be equal to sl no xvii ( 5+6+7) of CFL
537.	Schedule BFLA	Schedule BFLA Sl no 2(xiii) should be equal to sl no 11(xviii) of CFL
538.	Schedule BFLA	If in "Schedule BFLA, value at field xv "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii ) of column 2.
539.	Schedule BFLA	In "Schedule BFLA", value at field xvi "Current year's income remaining after set off " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv) of column 5.
540.	Schedule BFLA	If in "Schedule BFLA, value at field xv "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv) of column 3.
541.	Schedule BFLA	If in "Schedule BFLA, value at field xv "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiv) of column 4.
542.	Schedule BFLA	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA
543.	Schedule BFLA	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA
544.	Schedule BFLA	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA
545.	Schedule BFLA	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA
546.	Schedule BFLA	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA

547.	Schedule BFLA	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA
548.	Schedule BFLA	In schedule BFLA 1(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) of schedule CYLA
549.	Schedule BFLA	In schedule BFLA 1(xi) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xii) of schedule CYLA
550.	Schedule BFLA	In schedule BFLA 1(xii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiii) of schedule CYLA
551.	Schedule BFLA	In schedule BFLA 1(xiii) "Profit from owning and maintaining race horses" should match with 5(xiv) of schedule CYLA
552.	Schedule BFLA	In schedule BFLA 1(xiv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xv) of schedule CYLA
553.	Schedule BFLA	In, Schedule BFLA Sl no 2(vi +vii +viii +ix +x +xi) is not equal to sl no 9(xviii)+10(xviii) of CFL
554.	Schedule BFLA	In Schedule BFLA, brought forward business loss as per Sl.No. 2(ii) and brought forward depreciation as per Sl. No. 3(ii) cannot be set off against the 44BB or 44BBD income
555.	Schedule BFLA	In Schedule BFLA sum of column no 2 + 3 + 4 should not exceed amount as referred in column 1
556.	Schedule BFLA	Schedule BFLA, amount mentioned at Sl no 2(xv) should not exceed the sum of amount mentioned at Adjustment of above losses in Schedule BFLA of CFL
557.	Schedule BFLA	In Schedule BFLA, Col No. 5 "Current year's Income remaining after set off" should be equal to the output of Col No. 1-2-3-4
558.	Schedule BFLA	In Schedule BFLA, amount mentioned at Sl.No.5 should not exceed the amount mentioned at Sl.No.1
559.	Schedule CFL	In "Schedule PART B - TI", value at sl.no. '17' "Losses of current year to be carried forward" should flow from Total of xix of Schedule CFL in case of sub status other than Investment Fund.  If sub status is Investment Fund then amount should flow from Total of 5cxi+6xxi+7xxi of Schedule CFL
560.	Schedule CFL	"Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.
561.	Schedule CFL	Long Term Capital Loss at Schedule CFL" should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
562.	Schedule CFL	Value in 4xix of Schedule CFL should be equal to 2xvii of Schedule CYLA.
563.	Schedule CFL	Value in 5xix of Schedule CFL should be equal to 3xvii of Schedule CYLA.

564.	Schedule CFL	Speculative Business Loss at Schedule CFL at sl.no.6(xix) is should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP" at sl.no.B 42 in case of loss.
565.	Schedule CFL	Specified Business Loss at Schedule CFL at sl.no.7xix should be equal to the amount at "Income/Loss from Specified Business at Schedule BP" at sl.no.C48 in case of loss
566.	Schedule CFL	"Current year loss from owning & maintaining race horses" at Schedule CFL at sl.no.11xix should be equal to the amount at 8e of Sch OS
567.	Schedule CFL	In schedule CFL, value at sl. No. 5b should be "0" if the assessee opted for 115BAD taxation
568.	Schedule CFL	In Schedule CFL, value at sl.no.5c should be equal to 5a - 5b
569.	Schedule CFL	In Schedule CFL, value at sl. no. xxi should be equal to xix-xx. If result is negative, restrict to "0".
570.	Schedule CFL	Total of brought forward losses should be equal to amount provided in individual Ays
571.	Schedule CFL	In Schedule CFL, value at sl. no. xxii 'Total Loss carried Forward to future years' should be equal to xvii-xviii+xxi.
572.	Schedule UD	In schedule UD, value at sl. No. 3a should be "0" if the assessee opted for New Tax Regime u/s 115BAD / 115BAC(1A)
573.	Schedule UD	In Schedule UD, value at sl.no.4 should not be more than sl.no. 3- sl.no.3a
574.	Schedule UD	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- sl.no.3a-4 in all the rows
575.	Schedule UD	In Schedule UD, value at sl.no.8 should be equal to sl.no. 6 - Sl. No. 7
576.	Schedule UD	In Schedule UD, sum of individual row should match with value at total fields for all columns i.e. column 3 to 8
577.	Schedule UD	In Schedule UD, value at Sl. No. 5 for current assesment year should not exceed the value mentioned at Sl. No. 12iii of Schedule BP
578.	Schedule ICDS	In "Schedule ICDS" , value at field in 'XI ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X)
579.	Schedule ICDS	In Schedule ICDS, Sl.No. 5 - "Net Effect" should be equal to Sl. No. 3 (Increase in profit) Less Sl. No. 4 (Decrease in profit).
580.	Schedule 10AA	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.
581.	Schedule 80GGC	In Part A General, "If New tax regime is selecte " then Schedule 80GGC is not required to be filled.
582.	Schedule 80GGC	In Schedule 80GGC, if Sl. No. iii is greater than '0', then Sl. No. iv , Sl. No vii and viii are not required to be filled

583.	Schedule 80GGC	If deduction under section 80GGC claimed in sl. No (a) of Sch VI A then it's mandatory to fill details in Schedule 80GGC
584.	Schedule 80GGC	In Sch 80GGC, Total Contribution should be equal to the sum of Contribution in Cash and Contribution in other mode.
585.	Schedule 80GGC	In Sch 80GGC, Total Contribution should be equal to the sum of (i+ii)
586.	Schedule 80GGC	In Sch 80GGC, Eligible Amount donated in cash should not be more than Zero
587.	Schedule 80GGC	In Schedule 80GGC, Sl. No. D "Total Eligible Amount of Contribution" is not equal to total of column vi
588.	Schedule 80GGC	In schedule 80GGC, If "Donation in other mode" is > 0, then details of such donation are required
589.	Schedule 80GGC	In Schedule 80GGC, date of contribution should be within the previous year
590.	Schedule 80GGC	Name and PAN of the political party is necessary to claim deduction u/s 80GGC
591.	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.
592.	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)
593.	Schedule 80GGA	In Sch 80GGA, Eligible Amount donated in cash should not exceed Rs. 2000
594.	Schedule 80GGA	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"
595.	Schedule 80GGA	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA
596.	Schedule 80G	Donee PAN in Schedule 80G cannot be same as "Assesse PAN" or "PAN at Verification"
597.	Schedule 80G	In Schedule 80G, Total amount of deduction computed is more than the eligible amount at sl.no.E
598.	Schedule 80G	In Sch 80G, at Sl No A, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
599.	Schedule 80G	In Sch 80G, at Sl No B, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
600.	Schedule 80G	In Sch 80G, at Sl No C, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
601.	Schedule 80G	In Sch 80G, at Sl No D, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction
602.	Schedule 80G	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.
603.	Schedule 80G	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.

604.	Schedule 80G	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.
605.	Schedule 80G	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.
606.	Schedule 80G	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
607.	Schedule 80G	If 80G claimed in Sch VI A then donation details should be provided in Schedule 80G
608.	Schedule 80G	In schedule 80G,PAN of Donee cannot repeat n anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit)except for PAN 'AAAAR1077P'  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
609.	Schedule 80G	In Schedule VIA, value at sl.no.1a of system calculated value of 80G should match with value at eligible donation at sl.no. E in Schedule 80G
610.	Schedule 80G	Deduction u/s 80G cannot be claimed if New tax regime is selected (115BAC/ 115BAD or 115BAE)
611.	Schedule 80G	Transaction Reference number for UPI transfer / Cheque number/ IMPS/ NEFT/ RTGS reference number and/ or IFSC code of Bank should be filled for all entries of "contribution in other mode" in Schedule 80G
612.	Schedule 80G	PAN of donee shall be mandatory in case donation amount is more than 0 in schedule 80G
613.	Schedule 80IAC	Schedule 80IAC, Amount of deduction claimed is more than zero but remaining fields are not filled up
614.	Schedule 80IAC	Schedule 80IAC, Amount of deduction can be claimed by entities whose date of incorporation is after 01st April, 2016
615.	Schedule 80IAC	Schedule 80IAC will be enabled only when the taxpayer has selected "Yes" in the field "Whether you are recognized as start up by DPIIT" in Part A general
616.	Schedule 80LA	Schedule 80LA, Amount of deduction claimed is more than zero but section under which the deduction claimed is not selected
617.	Schedule 80LA	Schedule 80LA, Amount of deduction claimed at Sl. No. 8 is more than zero but remaining field at Sl. No. 1 to 7 is not filled up
618.	Schedule 80LA	In schedule 80LA, type of entity should be enabled based on the sub-section under which the deduction is claimed
619.	Schedule 80LA	In schedule 80LA, type of income of the unit should be enabled based on the sub-section under which the deduction is claimed
620.	Schedule RA	Schedule RA, total donation should be equal to donation in cash + donation in other mode

621.	Schedule RA	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash
622.	Schedule RA	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash
623.	Schedule RA	Schedule RA, Total donation should be equal to bifurcation of total donation
624.	Schedule 80	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b)
625.	Schedule 80	Total of Schedule 80-IB in Sl.No. f should be equal to sum of all individual line items i.e (Total of a to e)
626.	Schedule 80	Schedule 80IE Sl.No. b should be equal to. ai
627.	Schedule 80	Schedule 80IE sl. no ai should be equal to sum of sl. no. aa to ah
628.	Schedule 80	Deduction u/s 80IB in Sl.no.2g cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
629.	Schedule 80	Deduction u/s 80IE in Sl.no.2i cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
630.	Schedule 80P	In "Schedule 80P" Sl.no.11 - under column "Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bi+ 1bii) of Schedule OS + 5(ii) and 5xiii of bfla subject to interest and dividend declared in P&L
631.	Schedule 80P	Deduction under section 80P is allowed only to "Primary Agricultural credit Society, Primary Co - operative Agricultural, Rural Development Bank and Other Cooperative Society" and Deduction under section 80P cannot be claimed from income offered under section 44AD.
632.	Schedule 80P	In Schedule 80P, deduction claimed under section Sec.80P(2)(c)(i)-Consumer Cooperative Society other than specified in 80P(2a) or 80P(2b) deduction cannot be more than Rs 100000 or non-speculative and non-specified business income and non presumptive income
633.	Schedule 80P	In Schedule 80P, deduction claimed under section Sec.80P(2)(c)(ii) at Sl.No.10 cannot be more than Rs 50000
634.	Schedule 80P	In Schedule 80P, deduction under section section.80P(2)(e) at Sl.No.12 can be claimed on rental income included in gross total income
635.	Schedule 80P	In Schedule 80P, Deduction under section '80P(2)(f)Others' will be allowed only when Gross total income is less than or equal to Rs 20000 and to the extent of Interest income in Schedule OS and Sl. No. 4 of Schedule HP
636.	Schedule 80P	In Schedule 80P, deduction u/s 80P(2)(a)(i) to (vii) cannot be more than non speculative and non specified business income and non presumptive income

637.	Schedule 80P	In Schedule 80P, deduction u/s 80P(2)(b) cannot be more non speculative and non specified business income and non presumptive income
638.	Schedule 80P	Business code selected in "Schedule 80P" is not matching with the "Business code" selected in schedule "nature of business".
639.	Schedule 80P	Total of deduction at Sl.No.14 is not less than or equal to the sum of deductions claimed at Sl.No.1 to Sl.No.13 in the Schedule 80P.
640.	Schedule 80P	<p>In Schedule 80P, deduction under section 80P(2)(a)(i) can not be claimed for the business code selected Other than 23001 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(ii) can not be claimed for the business code selected Other than 23002 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(iii) can not be claimed for the business code selected Other than 23003 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(iv) can not be claimed for the business code selected Other than 23004 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(v) can not be claimed for the business code selected Other than 23005 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(vi) can not be claimed for the business code selected Other than 23006 or</p> <p>In Schedule 80P, deduction under section 80P(2)(a)(vii) can not be claimed for the business code selected Other than 23007 or</p> <p>In Schedule 80P, deduction under section 80P(2)(b) can not be claimed for the business code selected Other than 23008 or</p> <p>In Schedule 80P, deduction under section 80P(2)(c)(i) can not be claimed for the business code selected Other than 23009 or</p> <p>In Schedule 80P, deduction under section 80P(2)(c)(ii) can not be claimed for the business code selected Other than 23010 or</p> <p>In Schedule 80P, deduction under section 80P(2)(d) can not be claimed for the business code selected Other than 23011 or</p> <p>In Schedule 80P, deduction under section 80P(2)(e) can not be claimed for the business code selected Other than 23012 or</p> <p>In Schedule 80P, deduction under section 80P(2)(f) can not be claimed for the business code selected Other than 23013</p>
641.	Schedule 80P	Deduction u/s 80P cannot claimed if New Tax regime has been opted for
642.	Schedule 80P	To claim deduction u/s. 80P, it is mandatory to fill schedule 80P & P&L a/c failing which, deduction will not be allowed in the return of income filed

643.	Schedule 80P	In Schedule 80P, eligible amount of deduction claimed cannot be more than income disclosed in schedule 80P for each row.
644.	Schedule VI-A	Value claimed in 80-IA field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-IA at Sl.No c.
645.	Schedule VI-A	Deduction u/s 80-IA claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IA" is not filled!
646.	Schedule VI-A	Value claimed in 80-IB field in Schedule VI A cannot be higher than the value in Schedule 80-IB.
647.	Schedule VI-A	Deduction under section 80-IB is claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!
648.	Schedule VI-A	Value claimed in 80IE field in Schedule VI-A cannot be higher than the value in Schedule 80IE.
649.	Schedule VI-A	Deduction under section 80- IE claimed in "Schedule VI-A" but "Schedule 80- IE" is not filled!
650.	Schedule VI-A	In Schedule VIA Sl no 3 should be equal to total of sl no 1&2 subject to sl.no.9 - sl.no.10 of Part BTI
651.	Schedule VI-A	In Schedule VIA Sl no 1 "Total Deduction under Part B (a + b + c)" should be equal to sum of sl no. a"80G" + sl. No. b"section 80GGA" + sl. No c " section 80GGC" subject to sl.no.9-sl.no.10 of Part BTI
652.	Schedule VI-A	Deduction u/s 80-IAC can be claimed by only LLP.
653.	Schedule VI-A	80P can be claimed only by assessee being "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank / Other co-operative Society"
654.	Schedule VI-A	Deduction u/s 80GGA will be allowed only to assessee having no business income
655.	Schedule VI-A	Deduction u/s 80IA in Sl.no.2d cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
656.	Schedule VI-A	In Schedule VIA Sl no 2 "Part C - Deduction in respect of certain incomes" should be equal to total of sl no e "section 80-IA " to sl. No o "section 80P"
657.	Schedule VI-A	Deduction u/s 80JJAA in Sl.no.2k cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
658.	Schedule VI-A	Deduction u/s 80IAB in Sl.no.2e cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
659.	Schedule VI-A	Deduction u/s 80IBA in Sl.no.2h cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
660.	Schedule VI-A	Deduction u/s 80JJA in Sl.no.2j cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA

661.	Schedule VI-A	Deduction u/s 80IAC in Sl.no.2f cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA
662.	Schedule VI-A	Deduction u/s 80GGC will not be allowed for status "Local Authority" and "AJP"
663.	Schedule VI-A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together
664.	Schedule VI-A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether any unit of assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"
665.	Schedule VI-A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether any unit of assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "No"
666.	Schedule VI-A	Deduction u/s 80P claimed in "Schedule VI-A" at sl.no.2n but "Schedule 80P" is not filled!
667.	Schedule VI-A	Value claimed in 80-IAC field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-IAC at Sl.No 6.
668.	Schedule VI-A	Deduction u/s 80-IAC claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IAC" is not filled!
669.	Schedule VI-A	Value claimed in 80-LA(1) field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-LA at Sl.No 8.
670.	Schedule VI-A	Deduction u/s 80LA(1) claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80LA" is not filled!
671.	Schedule VI-A	Value claimed in 80-LA(1A) field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-LA at Sl.No 8.
672.	Schedule VI-A	Deduction u/s 80LA(1A) claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80LA" is not filled!
673.	Schedule VI-A	Eligible amount of deduction claimed u/s 80GGA should not be more than user enterable amount
674.	Schedule VI-A	Eligible amount of deduction claimed u/s 80GGC should not be more than user enterable amount
675.	Schedule VI-A	Eligible amount of deduction claimed u/s 80G should not be more than user enterable amount
676.	Schedule AMT	In Schedule AMT, Sl.no. 4 tax payable under section 115JC should be equal to 9% of Sl.no.3a of AMT where value at Sl.No.sl.no.4 is > 0 in case any unit is located in IFSC.
677.	Schedule AMT	In "Schedule AMT", Value of field sl.no.1 should be equal to value of "13 of Part B TI"
678.	Schedule AMT	In Schedule AMT, Sl.no. 2a is not equal to sum of system computed values of sl.no.'d' to sl.no.'m' of Sch VIA subject to sl.no.9-sl.no.10 of Part BTI
679.	Schedule AMT	In Schedule AMT, Sl.no. 2b is not equal to total deduction under section 10AA at sl.no.12a of Part BTI

680.	Schedule AMT	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"
681.	Schedule AMT	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "Sl.no.1 + Sl.no.2d"
682.	Schedule AMT	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) if such adjusted total income exceeds Rs. 20 Lacs for AOP/BOI/AJP
683.	Schedule AMT	AMT should be computed at sl.no.4 where total income is adjusted under section 115JC(2) for Firm
684.	Schedule AMT	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.
685.	Schedule AMT	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to difference value of "Sl.no.3- Sl.no.3a"
686.	Schedule AMT	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC is zero then Sl.no.3a and Sl.no.3b should also be zero
687.	Schedule AMTC	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2024-25" should be equal to "1d of Part-B-TTI"
688.	Schedule AMTC	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2024-25" should be equal to "2g of Part-B-TTI"
689.	Schedule AMTC	In "Schedule AMTC" , value at field sl.no.3 "Amount of tax against which credit is available" should be equal to value of (Sl.no.2 - Sl.no.1)
690.	Schedule AMTC	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1
691.	Schedule AMTC	In "Schedule AMTC", value at sl.no.5 should be equal to value at field '4xvii' "Total" of column "AMT Credit Utilised during the Current Assessment Year (C)"
692.	Schedule AMTC	In "Schedule AMTC", value at Sl.no.6 should be equal to value at Sl.no.4xii "Total" of column "Balance AMT Credit Carried Forward (D)"
693.	Schedule AMTC	In Schedule AMTC, set off in earlier assessment years at sl. no. B2(xiv) can not be claimed for AY 2026-27
694.	Schedule AMTC	In "Schedule AMTC" Col. D should be equal to the value of Col. B3 - Col. C
695.	Schedule AMTC	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2
696.	Schedule AMTC	In Schedule "AMTC", values at Col C and Col D should be "0" if New Tax Regime is "yes"
697.	Schedule SI	In "PART B- TTI", value at Sl.no '2b' should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"

698.	Schedule SI	Income offered in 2c of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA
699.	Schedule SI	Income offered in 2d of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA
700.	Schedule SI	Value at sl.no.2a 115BB in schedule OS should match with corresponding income offered in schedule SI subject to DTAA
701.	Schedule SI	In schedule SI, 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in sl. No 2b of schedule OS
702.	Schedule SI	In schedule SI, Amount of special income u/s 115BBF under head business or profession, offered in schedule SI should match with amount offered in sl no 3d of schedule BP
703.	Schedule SI	In schedule SI, Income at "115BBG" should match with amount of income offered in sl no 3e of schedule BP
704.	Schedule SI	Income from other sources chargeable at special rates in India as per DTAA in Schedule SI should be equal to Sl.No. 5(xiv) of Schedule BFLA Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes".  If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.
705.	Schedule SI	Tax amount at column (ii) should be equal to taxable income multiply by special rate mentioned against that column except excluding OS DTAA, 112A, PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), STCG -DTAA, LTCG -DTAA fields
706.	Schedule SI	In Schedule SI tax computed in column (ii) can not be null if income in column (i) is greater than zero
707.	Schedule SI	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vii of schedule BFLA
708.	Schedule SI	Total of all tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
709.	Schedule SI	STCG chargeable at special rates in India as per DTAA should be equal to sl.no.5ix in schedule BFLA
710.	Schedule SI	LTCG chargeable at special rates in India as per DTAA should be equal to sl.no.5xi in schedule BFLA
711.	Schedule SI	In schedule SI, value of "Income u/s 115BBC-Anonymous Donations" cannot be more than "0"
712.	Schedule SI	In schedule SI, Amount of special income u/s 115BBH (income from transfer of virtual digital asset)-Income under head business or profession, offered in schedule SI should match with amount offered in sl no 3f of schedule BP

713.	Schedule SI	Sum of income u/s 111A, u/s 115AD(1)(ii)- Proviso & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20% in schedule SI should be equal to corresponding income in sl no 5vi of schedule BFLA
714.	Schedule SI	Sum of income u/s >Sale of Land & Building @12.5% >slump sale @12.5% >sale of shares or debenture of Indian company by NR @12.5% > from sale of any other asset , taxable at 12.5% > Amount deemed to be capital gain taxable @12.5% >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 section115AB), >115AC(1)(c) (LTCG for non-resident on bonds/GDR), >115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), >115AD (LTCG for FII on securities) >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. 5xb schedule BFLA ( where sale is on & after 23rd july'24)
715.	Schedule SI	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS.  Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2e under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2e under given section irrespective of the TRC flag.
716.	Schedule SI	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2c in schedule OS.  Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2e under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2e under given section irrespective of the TRC flag.

717.	Schedule SI	Income under "111A-Short term capital gains on equity share or equity oriented fund chargeable to STT" in schedule SI should not be more than income offered in sch CG at Sl. No.A3ie or A4a after reducing DTAA income if any  (Intent of the rule: Income reported in schedule SI should not be more than corresponding income offered in schedule CG)
718.	Schedule SI	Income under "115AD(1)(b)(ii)Proviso- Short term capital gains referred to in section 111A- by FII" in schedule SI should not be more than income offered in sch CG at Sl. No. A3iie after reducing DTAA income if any
719.	Schedule SI	Income under "112(1) (LTCG on listed securities/ units)" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B3c after reducing DTAA income if any
720.	Schedule SI	Income under "112(1)(c)(iii) - LTCG for non-resident on unlisted securities or other than Listed debentures" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B6ic after reducing DTAA income if any
721.	Schedule SI	Income under "112A- LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B4 or Col 14 of Schedule 112A after reducing DTAA income if any
722.	Schedule SI	Income under "115AB(1)(b)- Income by way of long-term capital gains arising from the transfer of units purchase in foreign currency by an off-shore fund" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B6iic after reducing DTAA income if any
723.	Schedule SI	Income under "115AC(1)(c)- Long term capital gains arising from their transfer of bonds or GDR purchased in foreign currency in case of a non-resident" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B6iic after reducing DTAA income if any
724.	Schedule SI	Income under "115AD(1)(b)(ii)- Short term capital gains (other than on equity share or equity oriented mutual fund referred to in section 111A) by an FII" in Schedule SI should not be more than income offered in schedule CG at Sl. No. A5e after reducing DTAA income if any
725.	Schedule SI	Income under "115AD(1)(b)(iii)- Long term capital gains (other than on equity share or equity oriented mutual fund referred to in section 112A)by an FII" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B6ivc after reducing DTAA income if any
726.	Schedule SI	Income under "115AD(1)(b)(iii) Proviso- For NON-RESIDENTS from sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B7 after reducing DTAA income if any

727.	Schedule SI	Income under "Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%" in Schedule SI should not be more than income offered in schedule CG at Sl. No. A8a after reducing DTAA income if any
728.	Schedule SI	Income under "Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%" in Schedule SI should not be more than income offered in schedule CG at Sl. No. A8b after reducing DTAA income if any
729.	Schedule SI	Income under "Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B10a1 after reducing DTAA income if any
730.	Schedule SI	Income under "Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% other than section 112A" in Schedule SI should not be more than income offered in schedule CG at Sl. No. B10a2 after reducing DTAA income if any
731.	Schedule IF	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
732.	Schedule EI	In Schedule EI, sl.no.5 should be equal to amount in sl.no.1(iv)(a+b+c) of Schedule PTI
733.	Schedule EI	In "Schedule EI, Value at '6' "Total" should be equal to the value of (1 + 2+ 3 + 4 + 5 )
734.	Schedule EI	In "Schedule EI, Value at '2v' "Net Agricultural income for the year" should be equal to the value of 2(i – ii – iii + iv)
735.	Schedule EI	In "Schedule EI, value at Sl.no '2iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "Sl. No. 38 of Sch. BP"
736.	Schedule EI	In "Schedule EI" in total of Other exempt income at sl.no.3, should be equal to value entered in individual columns.
737.	Schedule EI	If agricultural income in Schedule EI at sl.no.2(v) > 500000 then details of land should be provided in table at sl.no.2vi
738.	Schedule EI	In Schedule EI at Sl. No. 3, dropdowns of the same exemption should not be selected more than once.
739.	Schedule EI	Exempt income reported u/s 10(23BBH)-Income of the Prasar Bharati (Broadcasting Corporation of India) cannot be claimed by any PAN other than "AAAJPO288R"
740.	Schedule EI	Exempt income u/s 10(4)(i), 10(4C), 10(4E), 10(4F), 10(4G), 10(6B), 10(6BB), 10(6D), 10(8A) and 10(15A) cannot be reported by Residents in Schedule EI
741.	Schedule EI	Description is mandatory where amount is more than 0 and sub-categories "Income exempt as per CBDT Circular", "Income exempt as per CBDT Notification" or "Receipts not in the nature of income" is selected in Schedule EI
742.	Schedule EI	Selection of Category and sub-category is mandatory in case amount reported is more than zero in schedule EI

743.	Schedule EI	Where amount is more than 0 under any sub-categories other than "Income exempt as per CBDT Circular", "Income exempt as per CBDT Notification" or "Receipts not in the nature of Income" then Description is not required.
744.	Schedule EI	Exempt income fields should be reported only for applicable sections and sub-categories
745.	Schedule PTI	In Schedule PTI, Col. 9 should be equal to Col. 7-8
746.	Schedule PTI	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
747.	Schedule PTI	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
748.	Schedule PTI	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
749.	Schedule PTI	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
750.	Schedule TPSA	In Schedule TPSA, Income tax payable at sl.no.2a should be 18% of amount of primary adjustment sl.no.1
751.	Schedule TPSA	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable
752.	Schedule TPSA	In Schedule TPSA, Health & Education cess should be 4% of amount of (Additional income tax payable+ Surcharge )
753.	Schedule TPSA	In Schedule TPSA, Sr. No. 2d should be equal to sum of (2a +2b+2c)
754.	Schedule TPSA	In Schedule TPSA, Sr. No. 3 is should be equal to sum of Tax amount deposited
755.	Schedule TPSA	In Schedule TPSA, Sr. No. 4 should be equal to (2d-3)
756.	Schedule TPSA	In schedule TPSA , Date at which tax is deposit cannot be after System Date
757.	Schedule 115TD	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
758.	Schedule 115TD	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
759.	Schedule 115TD	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
760.	Schedule 115TD	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
761.	Schedule 115TD	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sr.no. 9 "Specified date u/s 115TD" is blank

762.	Schedule 115TD	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.
763.	Schedule 115TD	Income entered in return and tax is not computed on the same.
764.	Schedule FSI	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)
765.	Schedule FSI	Schedule FSI is not applicable for non residents
766.	Schedule FSI	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for Column d, c b and e
767.	Schedule FSI	Income against house property shown in schedule FSI should be minimum amount income shown in Sl.no 1k+3 under income under the head house property
768.	Schedule FSI	Income against Business or profession shown in schedule FSI should be minimum income shown in ( Sl.no.D of Trading Account + Positive values of Sl.no. 14 of schedule Profit and loss)
769.	Schedule FSI	Income against Capital gains shown in schedule FSI cannot be less than income shown under the head under capital gains
770.	Schedule FSI	Income against other sources shown in schedule FSI cannot be less than income shown under the head under the head other sources
771.	Schedule TR	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
772.	Schedule TR	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
773.	Schedule TR	In schedule TR, sl no 2+3 should be equal to total of column 1d
774.	Schedule TR	Schedule TR is not applicable for non resident
775.	Schedule TR	In Schedule TR, Col c Total taxes paid outside India is not equal to total of Col. C of Schedule FSI in respect of each country
776.	Schedule TR	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
777.	Schedule FA	Schedule FA has to be filled if SL.no.17 of Part B-TTI is selected as "Yes"
778.	Schedule FA	Complete details of foreign assets should be provided in Schedule FA

779.	Schedule GST	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.
780.	Schedule GST	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.
781.	Schedule Part B-TI	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
782.	Schedule Part B-TI	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (3ai +3aaii+3aiii+3aiv) .
783.	Schedule Part B-TI	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii)
784.	Schedule Part B-TI	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biii)
785.	Schedule Part B-TI	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
786.	Schedule Part B-TI	In schedule -Part B TI the value in pt. 5 should be EQUAL TO total of pt.(1 + 2v + 3e+ 4d)
787.	Schedule Part B-TI	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"
788.	Schedule Part B-TI	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A 37 of Schedule-BP"
789.	Schedule Part B-TI	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."
790.	Schedule Part B-TI	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."
791.	Schedule Part B-TI	Value in Pt 3aaii -"Short term chargeable @30% in Part BTI should be equal to value in "Field 8iii of item E of Sch CG.
792.	Schedule Part B-TI	Value in Pt 3aiii -"Short term chargeable @applicable rate in Part BTI should be equal to value in "Field 8iv of item E of Sch CG
793.	Schedule Part B-TI	"Income from sources other than from owning Race Horses & Income chargeable at special rate" at sl.no.4a of Sch-Part B TI should be equal to sl.no.6 of Sch OS
794.	Schedule Part B-TI	Value at sl.no.4a of Sch-Part B TI should be equal to sl.no.2 of Sch OS
795.	Schedule Part B-TI	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI at sl.no.4c should be equal to sl.no.8e of Sch OS
796.	Schedule Part B-TI	In "Schedule PART B - TI" should be equal to the "total of 2xvi, 3xvi and 4xvi of Schedule CYLA"
797.	Schedule Part B-TI	The value in Pt 8 of Part B TI should be equal to total value in field 2xv, 3xv and 4xv of Schedule BFLA

798.	Schedule Part B-TI	In Part B-TI, Gross Total Income at sl.no.9 should be equal to sl.no. (5-6-8)
799.	Schedule Part B-TI	If Deduction u/s 10AA is claimed in Part B TI at sl.no.12 then Schedule 10AA should be filled
800.	Schedule Part B-TI	In Part B-TI, Total Income should be equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"
801.	Schedule Part B-TI	Income claimed at Sl.No.3(iv) in Part B TI should be equal to the sum of Sl.No.3d, 3e and 3f of Schedule BP.
802.	Schedule Part B-TI	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled correctly.
803.	Schedule Part B-TI	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled correctly.
804.	Schedule Part B-TI	In schedule part BTI- Deduction u/s 10AA at sl.no.12 cannot be more than deduction claimed in schedule 10AA',
805.	Schedule Part B-TI	In "Schedule PART B - TI" value at Sl.no.15' "Net agricultural income/ any other income for rate purpose" should be equal to value of Sl.no.2v of Schedule EI if 2v > 5000
806.	Schedule Part B-TI	In Schedule part B TI Income chargeable to tax at special rate at sl.no.10 should match with "total" of income column of Schedule SI
807.	Schedule Part B-TI	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to sl. No 1 of schedule VI-A
808.	Schedule Part B-TI	In schedule part B TI, deduction under chapter VI-A, Part C should be equal to sl. No 2 of schedule VI-A
809.	Schedule Part B-TI	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" ( limited to 9-10).
810.	Schedule Part B-TI	In "Schedule PART B - TI", value at Sl.no.'18' "Deemed total income under section 115JC" should be equal to value at Sl.no. 3 of AMT
811.	Schedule Part B-TI	In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "8v of item E" of "schedule CG"
812.	Schedule Part B-TI	In "Schedule PART B - TI" , value of '3b(iii)' "Long-term chargeable at special rates in India as per DTAA" should be equal to "11x" of item E" of "schedule CG"
813.	Schedule Part B-TI	In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 – 6
814.	Schedule Part B-TI	In schedule Part B-TI, Income offered in Capital gain chargeable @ 30% u/s 115BBH, is not matching with Sl. No. C2 of Sch CG
815.	Schedule Part B-TI	Amount of "Total Capital Gains" is not equal to sum of Sl. No. 3c 'Sum of Short-term/Long-term capital gains' & 3d 'Capital gain chargeable @ 30% u/s 115BBH'.
816.	Schedule Part B-TI	In schedule Part B-TTI, Tax payable u/s 115TD after adjustment of refund if any at Sl. No. 14 should be Sl. No. 13 less Sl. No. 12

817.	Schedule Part B-TI	In Schedule Part B-TI, Income disclosed in Short term chargeable @20% should be equal to Sl. no. 8ii of Table E in Schedule CG.
818.	Schedule Part B-TI	In Schedule Part B-TI, Income disclosed in Long term chargeable @12.5% should be equal to Sl. no. 8vi of Table E in Schedule CG.
819.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no '1a' Tax payable on deemed total income under section 115JC" should be equal to value at Sl.no. 4 "Tax payable under section 115JC " in Schedule AMT
820.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at Sl.no.5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI)
821.	Schedule Part B-TTI	Tax computation has been disclosed in Part BTTI but Gross Total Income in Part BTI is nil.
822.	Schedule Part B-TTI	In "PART B- TTI" value at Sl. No '10a' "Advance tax " and '10d' "Self Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT AND In "PART B- TTI", value at Sl.no '10b' "TDS " should be equal to the value at "total claimed" TDS(1) and TDS(2) Schedule. AND In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field in TCS Schedule.
823.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c)
824.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.
825.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no '2g' Gross tax liability should be equal to the sum of values at Sl.no.2d + 2eiv + 2f
826.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no value at Sl.no. '6a' "Section 90/90A" should be equal to value at sl.no.2 in Schedule TR.
827.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no value at Sl.no. '6b' "Section 91" should be equal to value at sl.no.3 in Schedule TR.
828.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no value at Sl.no.6c "Total" should be equal to the sum of value at "Section 90/90A" at sl.no.6a + "Section 91" at sl.no.6b
829.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F + Fee u/s 234-I
830.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no value at Sl.no.9 "Aggregate liability" should be equal to the sum of value at Sl.no.7 "Net tax liability" + value at sl.no.8e "Total Interest and Fee Payable"
831.	Schedule Part B-TTI	In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self assessment Tax

832.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.
833.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.
834.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income" or value at sl.no.2g "Gross tax liability"
835.	Schedule Part B-TTI	In "PART B- TTI", value at sl.no.'5' "Tax payable after credit under section 115JD" should be equal to Sl.no.3 - Sl no.4.
836.	Schedule Part B-TTI	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c
837.	Schedule Part B-TTI	In "Schedule Part B TTI" point "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/ 2025 and 31/03/2026
838.	Schedule Part B-TTI	In "Schedule Part B TTI" Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2026 for A.Y 2026-27
839.	Schedule Part B-TTI	In schedule Part B-TTI, Sl. No. 15 Net refund after adjustment as per Sl. No. 14 is not equal to Sl. No. 12 less Sl. No. 13
840.	Schedule Part B-TTI	If sl. no. 17 in Part B-TTI is yes, Schedule FA is mandatory.
841.	Schedule Part B-TTI	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 Rs. 5 lakh.
842.	Schedule Part B-TTI	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 Rs.5 lakh.
843.	Schedule IT	In "Schedule IT" Total of all rows of Column 5 "Amount" should be equal to "Total" Field.
844.	Schedule TDS	Valid TAN should be entered
845.	Schedule TDS	In Schedule TDS 1, "Amount of TDS claimed" is more than "Tax deducted".
846.	Schedule TDS	In Schedule TDS 2 The Amount of TDS claimed " is more than "Tax deducted".
847.	Schedule TDS	In Schedule TDS 1 / TDS 2 / TCS, year of tax deduction should be selected if brought forward TDS/TCS is provided
848.	Schedule TDS	In "Schedule TDS 1" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
849.	Schedule TDS	In "Schedule TDS 2" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.
850.	Schedule TDS	If TDS is claimed then corresponding receipts/income should be offered for taxation.

851.	Schedule TDS	In "Schedule TDS 1" and In "Schedule TDS 2", details of "Unclaimed TDS brought forward" and "details of TDS of current FY" should be provided in different rows in Sch TDS 1 and in TDS 2"
852.	Schedule TDS	In Schedule TDS 1, TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11 except for 194N
853.	Schedule TDS	In schedule "TDS -1", TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled except for 194N.
854.	Schedule TDS	In schedule "TDS 2" , TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled.
855.	Schedule TDS	In Schedule TDS 1 or TDS-2 , if TDS credit relating to other person is selected then PAN of other person is mandatory
856.	Schedule TDS	In Schedule TDS 1 and TDS 2, if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled
857.	Schedule TDS	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8 - 9 - 10
858.	Schedule TDS	In Schedule TDS, applicable dropdown in column 2 should be selected
859.	Schedule TDS	In Schedule TDS, selection of "Section under which TDS is deducted" is mandatory.
860.	Schedule TCS	In Schedule TCS total of col 7(i) "Claimed in own hands" should be equal to sum of individual values
861.	Schedule TCS	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
862.	Schedule TCS	TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & TCS collected in hands of any other person in schedule TCS
863.	Schedule TCS	In Schedule TCS, TCS credit relating to other person is selected but the PAN of other person is not provided or TCS credit is claimed in other person's hand but PAN of other person is not provided
864.	Schedule TCS	In Schedule TCS, applicable dropdown in column 2(i) should be selected
865.	Schedule TCS	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
866.	Schedule TCS	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7

**1.2 Category B/ D:**

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

Sl. no.	Schedule Name	Scenarios
1.	Schedule AMT	If net tax liability is as per AMT (i.e., Sl.No.3 = Sl.No.1d), then Form 29C is required to be filed.
2.	Part B-TI	In Part BTI , value at sl.no.11b can be claimed if the Original return is filed or being filed on or before the due date specified u/s 139(1)
3.	Schedule VI-A	In Schedule VI-A, deduction u/s 80LA or 80LA (1) will be allowed only if Form 10CCF is filed
4.	Part A- P&L Account	If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be at least 6% / 8% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided
5.	Part A- P&L Account	Taxpayer claiming loss under the head profit and gains of business or profession is required to fill details in Balance sheet and Profit and Loss account
6.	Part A- P&L Account	If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be at least 50% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided
7.	Part A General	"Name" of the assessee in Part A General should match with the "Name" as per the PAN database.
8.	Part A General	If the original return is filed under section 142(1) then tax payer cannot file revised return
9.	Part A General	Assessee Liable to audit u/s 44AB need to file Form 3CA-3CD / Form 3CB-3CD
10.	Part A General	Assessee liable for Audit u/s 44DA is required to file Form 3CE
11.	Part A General	Assessee liable for Audit u/s 92E is required to file Form 3CEB
12.	Part A General	Assessee liable to pay AMT u/s 115JC is required to file Form 29C
13.	Part A General	Return u/s 139(1)/139(4)/139(5)/142(1) cannot be filed if assessment u/s 143(3) or 144 is completed
14.	Part B-TTI	IFSC under "Bank Details" in Schedule Part B-TTI/ Schedule 80G/ Schedule 80GGC is not matching with the RBI database (Primary Bank Account)

		& IFSC under "Bank Details" is not matching with the RBI database.
15.	Part B-TI	Income details and tax computation have not been disclosed left blank or zero by taxpayer in ITR but details regarding taxes paid have been provided disclosed.
16.	Part B-TI	Income chargeable to tax at special rate has been shown only in Sch. Part-B –TI, without giving the details of the same in the relevant schedules, viz., Sch. CG/ Sch. OS and Sch.SI.
17.	Part B-TTI	Assessee claiming relief u/s 90 & 91 is required to file form 67
18.	Part B-TI	Assessee claiming deduction u/s 10AA is required to file ITR within due date
19.	Schedule OS	Income under section 115BBF can be declared only if original return is filed within due date
20.	Schedule OS	Assessee showed income under section 115BBF without furnishing of Form 3CFA for the AY 2025-26 or Form 3CFA is not filed within the due date
21.	Part A General	Once a proceeding is initiated u/s148, the original return filed u/s 139 cannot be revised
22.	Schedule VI-A	Deduction u/s 80-I(7) or u/s 80-IA(7) or 80IAB or 80IAC or u/s 80-IB or u/s. 80 IC/80IE can be claimed only if Form 10CCB filed within due date
23.	Part B-TTI	Surcharge on AMT can be claimed only if AMT income at sl.no.3 in Schedule AMT is > 1Cr or 50L as the case may be
24.	Schedule VI-A	Form 10DA is required to be filed to claim the deduction u/s 80JJAA for PY 2020-21
25.	Part A- P&L Account	Income from 'Profits and Gains from Business or Profession" is greater than 2.5 lakhs in Sl. no. D of Schedule BP, then Manufacturing A/c or Trading Account or P&L account and Balance sheet should be filled
26.	Schedule 10AA	Deduction u/s 10AA is claimed in the Income Tax Return only if Form 56F is filed
27.	Schedule AMT	Total Income at Schedule AMT can be Negative only if the loss in Total Income should arise because of the Specified business.
28.	Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i) )  Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii) )
29.	Schedule ESR	Tax payer is claiming deduction under subsection (2AB) of section 35 of the Act relating to in-house scientific research and development facility but Form 3CLA-Report from an accountant is not filed

30.	Schedule EI	As amount mentioned for section 10(23FF) is more than zero please fill form 10-II
31.	Part A- P&L Account	Audit information is mandatory if profit is less than the 8% of gross turnover.
32.	Part A General	For assessee being "1.Primary Agricultural Credit Society (or) 2. Primary Co-operative Agricultural and Rural Development bank (or) 3.Co-operative Bank other than “a primary agricultural credit society” or “a primary co-operative agricultural and rural development bank” (or) 4.Other Cooperative Society "  if benefit of new tax regime (115BAD) has been provided in earlier years and If option "No" is selected for "Have you opted for new tax regime u/s 115BAD in earlier years and filed form 10IF within due date?"
33.	Part A General	For assessee being " For assessee being "1.Primary Agricultural Credit Society (or) 2. Primary Co-operative Agricultural and Rural Development bank (or) 3.Co-operative Bank other than “a primary agricultural credit society” or “a primary co-operative agricultural and rural development bank” (or) 4.Other Cooperative Society " if benefit of new tax regime (115BAD) has not been provided in earlier years and If option "Yes" is selected for "Have you opted for new tax regime u/s 115BAD in earlier years and filed form 10-IF within due date?"
34.	Schedule EI	As amount mentioned for section 10(4D) is more than zero please fill form 10-IK or form 10-IG
35.	Part A- General	In Part A general , Sl. No. Q - "Legal Entity Identifier (LEI) details" is mandatory if amount in Part B-TTI at Sl. No. 15 'Refund' is 50 crores or more
36.	Part A General	Since you have selected a2i as "Yes" and either of a2ii or a2iii -"More than 5% " in Part A General, then you are liable to audit u/s 44AB.
37.	Schedule OS	Dividend income mentioned in Schedule OS is more than income reduced from schedule BP
38.	Part BTI	Taxpayer filing Nil return is requested to check AIS / 26AS before proceeding further
39.	Schedule TDS	TDS credited in hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TDS of their ITR
40.	Schedule TCS	TCS credited in hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TCS of their ITR

41.	CG, OS, EI	For Resident taxpayers, DTAA benefit is not available in rate of taxation, and the claim may not be allowed. Please re-check the claims made. Residents may claim DTAA benefit under Schedule TR and FSI.
42.	Part A General	For assessee being "1.Primary Agricultural Credit Society (or) 2. Primary Co-operative Agricultural and Rural Development bank (or) 3.Co-operative Bank other than “a primary agricultural credit society” or “a primary co-operative agricultural and rural development bank” (or) 4.Other Cooperative Society "  if benefit of new tax regime (115BAE) has been provided in A.Y 2024-25 or AY 2025-26 and If option "No" is selected for "If the answer to (div) is “Yes”, whether you have exercised the option u/s 115BAE of Opting of new tax regime in A.Y 2024-25 or AY 2025-26?"
43.	Part A General	For assessee being "1.Primary Agricultural Credit Society (or) 2. Primary Co-operative Agricultural and Rural Development bank (or) 3.Co-operative Bank other than “a primary agricultural credit society” or “a primary co-operative agricultural and rural development bank” (or) 4.Other Cooperative Society "  if benefit of new tax regime (115BAE) has not been provided in A.Y 2024-25 or AY 2025-26 and If option "Yes" is selected for "If the answer to (div) is “Yes”, whether you have exercised the option u/s 115BAE of Opting of new tax regime in A.Y 2024-25 or AY 2025-26?"
44.	Schedule CG	In Schedule CG, Table E, entire loss should be set off with gains available for set off.
45.	CG, OS, EI	If DTAA is claimed, Nonresidents are required to file Form 10F.
46.	VDA	The gross receipts shown for income as Virtual Digital Assets in Schedule TDS, on which credit for TDS u/s 194S has been deducted, are higher than the total of the receipts shown under Income from Virtual Digital Assets in the return of income.
47.	OS	The gross receipts shown for income as Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB in Schedule TDS, on which TDS u/s 194B has been deducted, are higher than the income shown under Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB in the return of income.
48.	OS	The gross receipts shown for income as Income from the activity of owning and maintaining race horses in Schedule TDS, on which TDS u/s 194BB has been deducted, are higher than the income shown under Income from the activity of owning and maintaining race horses in the return of income.

49.	OS	The gross receipts shown for Income by way of winnings from online games chargeable u/s 115BBJ in Schedule TDS, on which TDS u/s 194BA has been deducted, are higher than the income shown under Income by way of winnings from online games chargeable u/s 115BBJ.
50.	Schedule Part A- General	The details of Form 10IEA should match with the details mentioned in Schedule Part A General
51.	Schedule Part A- General	The details of Form 10IEA as mentioned in Schedule Part A General is either not mentioned or not matching with the database
52.	Schedule CFL	Current year losses to be carried forward should not be more than ZERO if return is filed under 139(4)
53.	Schedule 80G	Deduction u/s 80G shall be claimed against valid Donee PANs only.
54.	Schedule P&L	In Part A P&L, if Turnover is less than Rs.50/ 75 lakhs (as applicable) in case of profession and profit offered is less than 50% then audit information u/s 44AB is mandatory
55.	Schedule IF	In "Schedule IF", Total of Col "Amount of interest due or received" should be equal to Sl. No. 14xi(b) of Schedule Profit & Loss Account
56.	Schedule OS	Interest expenditure u/s 57(1) at Sl.No. 3Ci should not be more than 20% of the dividend income included in the total income.  Amount of dividend for this purpose will be computed by not considering the claim of deduction in Schedule OS. The computation is at the minimum of: a. Temporary calculated value at 5xiii of BFLA (i.e., 5xiii+ eligible amount of interest in Sl No 3Ci of schedule OS) b. 1a (1ai +1aai) of Schedule OS c. Temporary calculated values of (Sl.no.13 - sl.no.14) of Part BTI (i.e., 13-14 of Part BTI + eligible amount of interest in Sl No 3Ci of schedule OS)
57.	Schedule P&L	In Schedule P&L, loss is claimed without maintaining regular books of accounts and audit report u/s 44AB

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

Code	Sub-Sector
9005	General commission Agent
09029	Commission agents - Kachcha Arahtia
14001	Software development
14002	Other software consultancy
14003	Data processing
16001	Legal profession
16002	Accounting, book-keeping, and auditing profession
16003	Tax consultancy
16004	Architectural profession
16005	Engineering and technical consultancy
16007	Fashion designing
16008	Interior decoration
16009	Photography
16013	Business and management consultancy activities
16018	Secretarial activities
16019_1	Medical Profession
16020	Film Artist
16021	Social Media Influencers
18001	General hospitals
18002	Specialty and super specialty hospitals
18003	Nursing homes
18004	Diagnostic centers
18005	Pathological laboratories
18010	Medical clinics
18011	Dental practice
18012	Ayurveda practice
18013	Unani practice
18014	Homeopathy practice
18015	Nurses, physiotherapists, or other para-medical practitioners
18016	Veterinary hospitals and practice
18017	Medical education
18018	Medical research
18019	Practice of other alternative medicine
18020	Other healthcare services
20010	Individual artists excluding authors
20011	Literary activities

**Possibilities of ITR getting defective:**

1. Section 44AD is claimed or no books of account cases are filled but income offered is less than 6% or 8% of the “Receipts offered in ITR”.
2. Taxpayer claimed loss under head “PGBP” but not filled Part A - Balance Sheet and Part A - Profit and Loss Account.
3. Section 44ADA is claimed or no books of account cases are filled against professional section but income offered is less than 50% of the gross receipts received from profession
4. Receipts offered ITR are more than 10 Crores, but audit report is not filed.
5. Audit report is required to be filed for a Resident Partnership Firm, if A2(ii)/A2(iii) in part A general is selected as No and Receipts offered in ITR are more than Rs.3 Crores where [62iB+62iC] is **less than or equal to** 5% of 62i [benefit of turnover up to Rs.10 crores is not available as A2(ii) or A2(iii) is selected as No in Part A General].
6. Audit report is required to be filed for a Resident Partnership Firm, if A2(ii)/A2(iii) in part A general is selected as No and Receipts offered in ITR are more than Rs.2 Crores [benefit of turnover up to Rs.3crores is not available as [62iB+62iC] is **more than** 5% of 62i].
7. For other than resident PF, audit report is required to file if Receipts offered in ITR is more than 1 Crores and A2(ii)/A2(iii) selected as “More than 5%” in Part A General.
8. Special rate incomes are not disclosed in the respective schedule though income is appearing in 26AS.
9. Income is disclosed in Part BTI but not disclosed in the respective schedule.
10. Tax payments are claimed in ITR, but gross receipts are not disclosed.

Note : “**Receipts offered in ITR**” = In Sch Trading A/c Sl. No. 4D + Positive values of Sl.no.14[excluding Sl. no. 14(viii) Gain (Loss) on account of foreign exchange fluctuation u/s 43AA- “ProfitOnCurrFluct”; 14(ix) Profit on conversion of inventory into capital asset u/s 28(via) - “ProfitOnCnvInvntryToCapAsst”; Liabilities Written Back – ”; +Sr No 62(i) Sr.no 63(i), 64(ii), 65(ia), and 65(iaa) + 66(i) + 67(i) of Part A-P&L) - Sum of 3a+3b+3c+5d+5A of Sch BP ]

## Annexure B – Tax Audit Mapping

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

Schedule	Field Name in ITR	Field In ITR	Form 3CD
Part A-OI	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
Part A-OI	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
Part A-OI	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b)  Sum of (1+2+3+4+5) as mentioned below: 1) if Actual date or due date or both are blank or null or 0 then sum received from employees 2) if Actual date is before FY ( 1st April 2025), then sum received from employees 3) if Actual date & due date are beyond the due date of filing of return then sum received from employees 4) If amount is paid after due date of payment or due date of payment is blank/null/invalid then sum received from employees 5) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero'
Part A-OI	Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21(a) "field Capital Expenditure" Column "Amount"
Part A-OI	Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21(a) "field Personal Expenditure" Column "Amount"
Part A-OI	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21(a) "field Advertisement expenditure.." column "Amount"
Part A-OI	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Sr. No. 7(e) + + Sr. No 7(g)	Form 3CD, Clause 21(a) "Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of

			penalty or fine for violation of any law (enacted in India or outside India)" column "Amount"
Part A-OI	Expenditure by way of any other penalty or fine not covered above	Sr. No. 7(f)	Form 3CD, Clause 21(a) "Expenditure by way of any other penalty or fine not covered above" column "Amount"
Part A-OI	Amount of any liability of a contingent nature	Sr. No. 7(h)	From Form 3CD, Clause 21(g) "Particulars of any liability contingent in nature" column "Amount"
Part A-OI	Amount disallowable under section 40(a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Part A-OI	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted }*amount of payment"
Part A-OI	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted }*amount of payment"
Part A-OI	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	field "Amount of payment"  Form 3CD, clause 21(b)(vi)
Part A-OI	Amount paid as wealth tax[40(a)(iia)]	Sr. No. 8A(f)	Form 3CD, clause 21(b)(iv)
Part A-OI	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)	Form 3CD, clause 21(b)(v)
Part A-OI	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)	From Form 3CD,"Total of column "Amount Inadmissible" as per sr no. 21(c) of form 3CD

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

Part A-OI	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 10(g)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
Part A-OI	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	Sr.no 10(h)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(h) is selected
Part A-OI	Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 11(a)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Part A- OI	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 11(b)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Part A- OI	Any sum payable to an employee as bonus or commission for services rendered	Sr.no 11(c)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Part A- OI	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 11(d)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
Part A- OI	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	Sr.no 11(da)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected
Part A- OI	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
Part A- OI	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
Part A- OI	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected

Part A- OI	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
Part A-OI	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 17 of OI	Form 3CD clause 22 (a)
Part A OI	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	Sl.No.11h	Form 3CD clause 22(iii)(b)
Part A OI	the items falling within the scope of section 28	Sr. No. 5(a) of Part A OI	Form 3CD clause 16 (a)
Part A OI	The proforma credits, drawbacks,refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)of Part AOI	Form 3CD clause 16 (b)
Part A OI	escalation claims accepted during the previous year	Sr. No. 5(c)of Part AOI	Form 3CD clause 16 (c)
Part A OI	Any other item of income	Sr. No. 5(d)of Part AOI	Form 3CD clause 16 (d)
Schedule DPM	Sl. No. 3b Amount as adjusted on account of opting for taxation under section 115BAC(1A)	Sr. No 3b of DPM	Form 3CD clause 18 ca "Value at clause 18 "ca-Adjustment made to the written down value under section 115BAC(1A)
Part A OI	14. Any amount of profit chargeable to tax under section 41	Sr. No 14 of Part AOI	Form 3CD , Clause 25
Part A OI	Increase or Decrease in profit/loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) or from the method of valuation specified under section 145A	Sr. No. 3(a) + 3(b) + 4d + 4e of Part A OI	Form 3CD clause 13(e) - Total of Column "Increase in Profit" + clause 13(e) - Total of Column "Decrease in Profit" + clause 14(b) - Total of Column "Increase in Profit" + clause 14(b) - Total of Column "Decrease in Profit"
Part A OI	Amounts deemed to be profits and gains under section 33AB or 33ABA	Sr. No. 13 of Part A OI	Form 3CD clause 24 -total of "33AB" dropdown values or total of "33ABA" dropdown values
Schedule BP	Deemed income under Section 32AC	Sr. No. 21(a) of Schedule BP	Form 3CD clause 24 for Section 32AC

Part A OI	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Sr. No. 1D of Schedule OS	Form 3CD clause 29B(b)-total
Part A OI	Dividend income as referred to in section 2(22)(e)	Sr. No. 1A(ii) of Schedule OS	Form 3CD clause 36A
Schedule ESR	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(1)(i)"	Col. 4 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..." in "section 35(1)(i)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(ii)"	Col. 4 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(ii)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(ia)"	col. 4 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(ia)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(iii)"	col. 4 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(iii)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(1)(iv)"	col. 4 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(iv)"

Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(2AA)"	col. 4 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(2AA)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4" Section " 35(2AB)"	col. 4 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(2AB)"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4"Section " 35CCC"	col. 4 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..." in "section 35CCC"
Schedule ESR	Col 2 " Amount of deduction in excess of the amount debited to profit and loss account (4"Section " 35CCD"	col. 4 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35CCD"
Schedule BP	Absolute value of sum of negative difference between Amount admissible and Amount debited at Clause 19 of Form 3CD for Sl. Nos. (i to ix) should not be higher than amount mentioned at Sl. No. 24(e) of Schedule BP	Sl. No. 24(e) of Schedule BP	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced from "Amounts admissible as per the provisions of the Income Tax Act,1961 for all sl. no.

## Annexure C - Applicable Tax Rates:

1. (A) In case of an AOP or a BOI or any other artificial juridical person (other than Business Trust or Investment Fund)-

<b>In case 115BAC(6) Old tax regime is opted by taxpayer</b>	<b>ii) In case 115BAC(1A) New tax regime is opted by taxpayer</b>
Upto Rs. 2,50,000 Nil Between Rs. 2,50,001 - Rs. 5,00,000 5% of income in excess of Rs. 2,50,000 Between Rs. 5,00,001 – Rs. 10,00,000 Rs. 12,500 + 20% of income in excess of Rs. 5,00,000 Above Rs.10,00,000 -Rs. 1,12,500 + 30% of income in excess of Rs. 10,00,000	Upto Rs. 4,00,000 Nil Between Rs. 4,00,001 - Rs. 800000 5% of income in excess of Rs. 4,00,000 Between Rs. 800001 – Rs. 1200000 Rs. 20000 + 10% of income in excess of Rs. 800000 Between Rs. 1200001– Rs. 16,00,000 Rs. 60000+ 15% of income in excess of Rs. 1200000 Between Rs. 16,00,001 – Rs. 20,00,000 Rs. 120000 + 20% of income in excess of Rs. 16,00,000 Between Rs. 20,00,001 – Rs. 24,00,000 Rs. 2,00,000 + 25% of income in excess of Rs. 20,00,000 Above Rs.24,00,001 - Rs. 3,00,000+ 30% of income in excess of Rs. 24,00,000

	<b>Is any member of the AOP/BOI a foreign company ?</b>	<b>If Yes, mention the percentage of share of the foreign company in the AOP/BOI</b>	<b>Whether total income of any member of the AOP/ BOI (excluding his share from such association or body) exceeds the maximum amount which is not chargeable to tax in the case of that member?</b>	<b>In Part E, Particulars of persons who were partners/ members in the firm/ AOP/ BOI on 31st day of March 2025 -Percentage of share (if determinate)</b>	<b>Rates</b>
Situation 1	No	NA or zero	Yes	Should be equal to 100%	MMR
Situation 2	No	NA or zero	No	Should be equal to 100%	Individual Rates
Situation 3	Yes	Share X	The answer to this is not relevant in this situation for tax rate	Should be equal to 100%	35% on (Income *Rate X) and balance at MMR

Situation 4	Yes	Share Y	The answer to this is not relevant in this situation for tax rate	Should be equal to 100%	35% on (Income *Rate Y) and balance at MMR
Situation 5	No	Rate to be put as zero	The answer to this is not relevant in this situation for tax rate	Does not total to 100%	MMR on total Income
Situation 6	Yes	10%	The answer to this is not relevant in this situation for tax rate	Does not total to 100%	35% on total income

2. For Investment funds other than firm, total income is chargeable at Maximum marginal rate.
3. For Business trust, total income except for income u/s 111A, 112 and 112A is chargeable at maximum marginal rate.
4. For Estate of deceased, when there are more than one executor, income is chargeable at 30%.
5. If member of an AOP is a foreign company, 35% tax is charged for the share of foreign company, and the remaining income is chargeable at maximum marginal rate.
- 6.

Taxation of Trust other than trust eligible to file Return in ITR 7						
	Trust	Condition-1	Condition 2	Additional Condition 3	Tax Rate	Reference
1	Private Specific Trusts	Shares of the members are determinate	Trust has Business Income	a)If the Trust is declared by Will and -It is exclusively for the benefit of any dependent relative -The trust is the only trust declared by the settlor b) Other than "a" above.	a)At rates of an AOP, b)Maximum Marginal Rate(MMR)	Sec 161(1A) & proviso to Sec 161(1A)
			Trust does not have Business Income	No additional condition	At rates of an AOP	Sec 161(1), 161(2) & 166

2	Private Discretionary Trusts	Shares of the members are <b>NOT</b> determinate	Trust has Business Income	<p>a)If the Trust is declared by Will and -It is exclusively for the benefit of any dependent relative -The trust is the only trust declared by the settlor</p> <p>b) Other than "a" above.</p>	<p>a)At rates of an AOP, b)Maximum Marginal Rate(MMR)</p>	sec 164(1) & Second proviso to 164(1)
			Trust does not have Business Income	<p>a) if:</p> <p>i) Where none of the beneficiaries has any other income exceeding the maximum amount not chargeable to tax in case of an AOP or a beneficiary under any other trust; or</p> <p>ii) the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him; or</p> <p>iii)Where the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family; or</p> <p>iv)Where the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on BP exclusive for the employees in such BP</p> <p>b) Other than "a" above.</p>	<p>a)At rates of an AOP, b)Maximum Marginal Rate(MMR)</p>	Sec 164(1) & First proviso to 164(1)

**The taxation of PDT is dependent upon the response to the following essential questions /conditionality :-**

- 1) Whether shares of the PDT are determinate?
- 2) Whether the PDT has Business Income?
- 3) Whether the trust is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?

**If both the responses to "1" & "2" above are "No", please furnish the following details:**

(i) Whether any of the beneficiaries has income exceeding basic exemption limit? (ii) Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him? (iii) Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?									
Scenarios									
	Statu s	Op tio ns	Cas e 1	Case 2	Cas e 3	Case 4	Case 5	Cas e 6	Case 7
1	Wheth er shares of the benefi ciary are deter minate or known ?	Yes /N o	Yes	Yes	Yes	No	No	No	No
2	Wheth er the person referre d in section 160(1) (iv) has Busine ss Incom e?	Yes /N o	Yes	Yes	No	Yes	Yes	No	No
3	Wheth er the person referre d in section 160(1) (iv) is declar ed by a Will and /or is exclusi vely for the benefit of any depen dent relativ e of	Yes /N o	Yes	No	Grey ed- off	Yes	No	Grey ed- off	Greyed-off

	the settlor and/or is the only trust declared by the settlor ?								
	<b>Applicable Tax Rates</b>		<b>AOP Rates</b>	<b>MMR (30% + 37% + 4%)</b>	<b>Block JSO N generation</b>	<b>AOP Rates Note : "if s. no. D" in part A Gen is "Yes", then MMR. Else, slab. Ignore shares should be equal to 100% condition.</b>	<b>MMR (30% + 37% + 4%)</b>		
	<b>If both the responses to Q1 &amp; Q2 is "No", please furnish the following details.</b>								
(i)	Whether any of the beneficiaries has income exceeding basic exemption limit?	Yes /No	Greyed-off	Greyed-off	Greyed-off	Greyed-off	Greyed-off	If any ONE of the response is "YES"	If all the responses are "NO"

(ii)	Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?	Yes / No	Greyed-off	Greyed-off	Greyed-off	Greyed-off		
(iii)	Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?	Yes / No	Greyed-off	Greyed-off	Greyed-off	Greyed-off		

( i v )	Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession?	Yes /No	Greyed-off	Greyed-off	Greyed-off	Greyed-off	Greyed-off		
	<b>Applicable Tax Rates</b>		<b>AOP Rates</b>	<b>MMR (30% + 37% + 4%)</b>	<b>AOP Rates</b>	<b>AOP Rates Note : "if s. no. D" in part A Gen is "Yes", then MMR. Else, slab. Ignore shares should be equal to 100% condition.</b>	<b>MMR (30% + 37% + 4%)</b>	<b>AOP Rates-Slab rates. No need to check AOP</b>	<b>MMR (30% + 37% + 4%)</b>

								<b>rat es sce nar ios in 1 and 2</b>	
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Note: For calculation of AOP rates, please refer tables above.

\*MMR includes surcharge at highest slab rates.