



**Income Tax Department**  
Government of India

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

**ITR 7 – Validation Rules for AY 2026-27  
Version 1.0**

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

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

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## **1 Purpose**

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

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

## **2 Validation Rules**

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

Table 1: List of Category of Defect

Category of defect	Action to be taken
A	Return will not be allowed to be uploaded. Error messages will be displayed.
B	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possible defect present in the return u/s 139(9). Appropriate notices/ communications will be issued from CPC.
Annexure 1	Fields of ITR should be tallied with corresponding amount mentioned in Audit report i.e. in Form 10B/Form 10BB

## 2.1 Category A:

Table 2: Category A Rules

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

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12.	In Schedule Part A General, Section 10(23C)(vi) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C)(vi)' is not selected under "section under which the exemption is claimed "
13.	In Schedule Part A General, Section 10(23C)(vi) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C)(vi) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
14.	In Schedule Part A General, Section 10(23C)(via) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C)(via)' is not selected under "section under which the exemption is claimed "
15.	In Schedule Part A General, Section 10(23C)(via) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C)(via) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
16.	In Schedule Part A General, Section 10(23AAA) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23AAA)' is not selected under "section under which the exemption is claimed"
17.	In Schedule Part A General, Section 10(23AAA) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23AAA) is not furnished under "Details of registration /provisional registration or approval under the Income-tax Act"
18.	In Schedule Part A General, Section 13B is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 13B' is not selected under "section under which the exemption is claimed "
19.	In Schedule Part A General, Section 13B is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 13B is not furnished under "Details of registration /provisional registration or approval under the Income-tax Act"
20.	In Schedule Part A General, 'Section 10(21)' or 'Section 10(21) read with section 35(1)' is selected under filing status - " <i>section under which the exemption is claimed</i> " and approval details u/s 35 is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
21.	In Schedule Part A General, Section 35 is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which <i>registered /provisionally registered or approved/notified</i> " and in filing status 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under "section under which the exemption is claimed "

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22.	In Schedule "PI", date of registration in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should be before the date of filing the return.
23.	In Schedule "PI", 'date of registration or approval' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
24.	In Schedule Part A General, Section 139(4A) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is other than Section 11.
25.	In Schedule Part A General, Section 139(4B) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is neither Section 13A nor 13B.
26.	In Schedule Part A General, Section 139(4C) is selected under filing status - "Return furnished under section" and "Section under which the exemption is claimed" is not any one of the Sections 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(46A), 10(46B), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).
27.	In Schedule Part A General, Section 139(4D) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is other than 'Section 10(21) read with section 35(1)'. Assessee is GPU (General public utility) as referred u/s 2(15) and "Percentage of receipt from such activity vis-à-vis total receipts" is not furnished in Schedule Part A General-"Other Details"
28.	Assessee is GPU (General public utility) as referred u/s 2(15) and "Amount of annual aggregate receipts from such activities" is not furnished in Schedule Part A General-"Other Details"
29.	Assessee is GPU (General public utility) as referred u/s 2(15) and "Amount of annual aggregate receipts from such activities" is not furnished in Schedule Part A General-"Other Details"
30.	In Schedule Part A General, details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided under "Other details".
31.	In Schedule Part A General, date of change of objectives entered in Sl.no. A24(ii)(A) under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution
32.	In Schedule Part A General, date of fresh registration entered in Sl. No. A24(ii)(D) under "Other Details" is before the date of change of objects/activities as entered in Sl. No. A24(ii)(A) or the date mentioned is after the date of filing the return.
33.	If assessee registered u/s 12A/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) in Part A General 1, "Any other AOP/BOI" cannot be selected as sub-status.
34.	For assessee claiming exemption under Section 10(21)/10(21) read with 35, 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(46A), 10(46B), 10(47), 10(23FB) Schedule IE1 to be filled mandatorily.
35.	For assessee claiming exemption under Section 10(23A) or Section 10(24), Schedule IE2 to be filled mandatorily.

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36.	For assessee claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac), Schedule IE3 to be filled mandatorily.
37.	For assessee claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiiae), Schedule IE4 to be filled mandatorily.
38.	If assessee is a political party and claiming exemption u/s 13A, sub-status cannot be a public charitable trust.
39.	If assessee is an electoral trust and claiming exemption u/s 13B, sub-status cannot be a public charitable trust.
40.	Domestic company cannot be a Non-resident
41.	In Schedule Part A General, Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".
42.	In Schedule Part A General, Section 10(21) read with section 35(1) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".
43.	Sl. No. A(26) and Sl. No. A(26)(a) of Schedule "Part A-General" should be selected as "yes" if Sl. No. A(23)(i)(sum of aii and bii) is more than 20%.
44.	In Schedule Part A-General, Sl. No. A(26) is selected as 'yes' then in Part A-General, Sl. No. (a) to (d) should be filled up with appropriate option.
45.	In Part A-General (1), Legal Entity Identifier (LEI) details are mandatory if refund is 50 crores or more.
46.	In Schedule "PI", Effective date of registration/provisional registration/approval under the table "Details of registration/provisional registration or approval under the Income-tax Act" should not be after date of filing of the return.
47.	In Schedule "PI", Effective date of registration/provisional registration/approval under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation.
48.	In Schedule "PI", 'Date from which registration is effective' in "Details of registration/provisional or approval under any law other than Income-tax Act" should be before the date of filing the return.
49.	In Schedule "PI", 'Date from which registration is effective' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
50.	If exemption section 11 or 10(23C)(iv)/(v)/(vi)/(via) is selected then Schedule J, A, AI, 115BBI should be presented in JSON.
51.	Assessee is claiming exemption u/s 11 or 10(23C)(iv)/(v)/(vi)/(via) and return has been filed within due date (on or before the time limit mentioned under the provision of section 139(1), 139(4) and 139(5)).
52.	Sl. No. A(26)(a) of Schedule Part A-General is selected as "yes" but Sl. No. A(23)(i)(sum of aii and bii) is not more than 20% or null.

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53.	In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled
54.	Mandatory Verification of ITR as per mode prescribed in Rule 12 and 12AC is required at the time of submission of ITR.
55.	Date of audit OR Date of audit report OR Date of furnishing the audit report under "Audit Information" should not be prior to 01-04-2026.
56.	In Schedule "PI", status is selected as Company then sub-status should be selected as "Domestic Company" or "Foreign Company"
57.	In Schedule Part A-General, Sl. No. A24(i) should be filled up with appropriate option.
58.	In Schedule "PI", Sl no. A26(a)/(b)/(c)/(d) is selected as "Yes" then A26 should be selected as "Yes"
59.	In Part A General 2- Sl no. A23i(a)(i) and A23i(b)(i) shall be mandatory in case A23(i) is selected as Yes"
60.	In Part A General, Email id and contact no of the representative assessee should not match with email id and contact no. of taxpayer.
61.	If return is being filed by Representative Assessee then PAN quoted in return should be same as the PAN who is trying to upload the return.
62.	In Part A General "Name of the representative, Email ID and contact number of the representative assessee" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down.
63.	Secondary Address in Schedule Part A General Information is mandatory to be provided in the return of income
64.	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
65.	In schedule PartA-General section under which exemption is claimed is 10(23C)(iv)/(v)/(vi)/(via) then sl. No 6(iv) of PartB1 of PartB-TI should not be greater than zero.
66.	In "Schedule I", Value at Sl. No. 5 'Balance' should be equal to the difference of Sl. No. 2-4
67.	In "Schedule I", at column 'Balance amount available for application ', value at Column 11 should be equal to the values at fields Sl. No. (7-8-9-10)
68.	In "Schedule I", sum of column (8+9+10) should not be greater than column 7
69.	In "Schedule I", sum of column 12, 13, 14 should not be greater than column 11
70.	In "Schedule I", Value at field 15 "Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)" should be equal to the values at fields (9+10+13+ 14) for FY 2021-22 to FY 2024-25
71.	Value in Schedule I will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed'

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72.	In "Schedule I", Value at Sl. No. 7 'Balance available for application' should be equal to the difference of Sl. No. (5-6).
73.	In "Schedule IA", Value at Sl. No. E "Total" should be equal to sum of Sl. No. (A+B+C+D).
74.	Total of Column 6 of "Schedule I" should be equal to total of Row " 2020-21 to FY 2023-24 " of "Schedule IA".
75.	Value in Schedule IA will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed'
76.	In Schedule IA, Value at field "Total" should be equal to sum of "Total" Column E
77.	Value in Schedule D will be allowed to be entered only if exemption is claimed under Section 11.
78.	In "Schedule D", at column 'Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year ', value at Column 8 should be equal to difference of values at fields (6-7)
79.	In "Schedule D", at column 'Balance Amount of deemed income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2026-27 onwards', value at Column 9 should be equal to the values at fields (4-6)
80.	In "Schedule D", Sl. No. 3 "Any other reason" is selected then FY in sl no.1 "Year in which income is deemed to be applied " should not be other than FY 2024-25 and 2025-26
81.	In "Schedule DA", Value at Sl. No. F "Total" should be equal to sum of Sl. No. (A+B+C+D+E).
82.	Total of Column 5 of "Schedule D" should be equal to total of Row "Prior to FY 2020-21 to FY 2023-24 " of "Schedule DA".
83.	Value in Schedule DA will be allowed to be entered only if exemption is claimed under Section 11.
84.	In Schedule DA, Value at field "Total" should be equal to sum of "Total" Column F.
85.	In "Schedule J", in table 'Details of investment/deposits made under section 11(5), value at "Total" field for column B(4) "Amount of Investment" should be equal to the sum of the values entered in rows added.
86.	In "Schedule J", in table C, value at "Total" field for column "Total value of the investment" should be equal to the sum of the values entered in rows added.
87.	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.
88.	In "Schedule J", in table D, value at "Total" field for column "Total value of the investment" should be equal to the sum of the values entered in rows added.
89.	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.

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90.	In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the sum of the values entered in rows added.
91.	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.
92.	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.
93.	Value in Schedule J will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
94.	In "Schedule J" A1(7) should be equal to sum of A1(i) [(1+2+4)-3].
95.	In "Schedule J" A2(7) 'Details of loan and borrowings' should be equal to sum of A2[(1+2-6)].
96.	In "Schedule J" A1(10) should be equal to difference of A1(7-8-9)
97.	In "Schedule J" sum of A1(8+9) Should not be greater than A1(7)
98.	In "Part A-BS", value at field 'Total: A 1 f(iii)' should be equal to the sum of values at A 1 f(i+ii)
99.	In "Part A-BS", value at field 'Total Fund: A(1)(g)' should be equal to the sum of values at A(1)(a+b+c+d+e+f)
100.	In "Part A-BS", value at field 'Total Loan Funds: A2(c)' should be equal to the sum of values at A 2(a+b)
101.	In "Part A-BS", value at field 'Sources of Funds: A4 should be equal to the sum of values at A(1g+2c+3)
102.	In "Part A-BS" B1c of 'Application of funds' should be equal to difference of B(1a-1b)
103.	In "Part A-BS" B 3 (a)(iiiD) of 'Application of funds' should be equal to sum of B 3 (a)(iiiA + iiiB + iiiC) .
104.	In "Part A-BS" B3(a)(v) of 'Application of funds' should be equal to sum of B3(a) (i +ii + iiiD + iv).
105.	In "Part A-BS" B3(c) of 'Application of funds' should be equal to sum of B3(av+b).
106.	In "Part A-BS" B3(d)(iC) of 'Application of funds' should be equal to sum of B3(d) (iA + iB).
107.	In "Part A-BS" B3(d)(iii) of 'Application of funds' should be equal to sum of B3(d)(iC + ii).
108.	In "Part A-BS" B3(e) of 'Application of funds' should be equal to difference of B(3c - 3diii).
109.	In "Part A-BS" B5 of 'Application of funds' should be equal to sum of B(1+2+3e+4).

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110.	In "Part A-BS" B5 of 'Application of funds' should be equal to A4 'Sources of Funds'
111.	Value at Sl. No. 1A of "Schedule R" should be equal to aggregate of Sl. No. 7(i) of A1 of "Schedule J"
112.	Value at Sl. No. 2A of "Schedule R" should be equal to aggregate of Sl. No. 7(ii) of A1 of "Schedule J"
113.	Value at Sl. No. 3A of "Schedule R" should be equal to aggregate of Sl. No. 7(iii) of A1 of "Schedule J"
114.	Value at Sl. No. 1C of "Schedule R" should be equal to Sl. No. A(1)(a) of "Part A-BS"
115.	Value at Sl. No. 2C of "Schedule R" should be equal to Sl. No. A(1)(b) of "Part A-BS"
116.	Value at Sl. No. 3C of "Schedule R" should be equal to Sl. No. A(1)(c) of "Part A-BS"
117.	In Schedule R, Sl. No. C "Closing balance as on 31.03.2026 as per Balance sheet" should be equal to sum of Sl. No. (A+B)
118.	In Schedule R, Sl. No. B "Reasons of difference (+/-)" should be equal to sum of Sl. No. (Bi+Bii+Biii)
119.	Value in Schedule R will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
120.	In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule PP is not filled
121.	Schedule PP to be filled only by Political party claiming exemption u/s 13A
122.	In Schedule PP, date of furnishing the audit report and date of audit report in Sl.no. 3a and Sl.no. 3g respectively should not be before the end of the previous year.
123.	If Assessee is liable for audit and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
124.	In Schedule PP Sl. No. 7a 'Total voluntary contributions received by the party during the F.Y. (b+d)' should be equal to sum of Sl. No. 7b+7d
125.	In Schedule PP, Sl. No. 1(B) "whether recognized by the Election Commission of India" is selected as yes but not providing date of recognition.
126.	Value in Schedule PP will be allowed to enter only if Section 13A is selected under filing status - 'section under which exemption is claimed'
127.	In Part A-General, if Section 13A is selected under filing status - 'section under which exemption is claimed', value in Schedule PP should be filled.
128.	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B.
129.	In Schedule ET, the date of audit in Sl. No. 4b should not be prior to 01-04-2026 /present date

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130.	In Schedule Part A General, Filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sl.no. 6ii of Schedule ET is not equal to Sl. no. C of Sch VC
131.	In schedule ET, Total mentioned in Sl.no. 6iii should match with the sum of Sl.no. 6i+6ii.
132.	In Schedule ET, the Total mentioned in Sl.no. 6vi should match with the sum of Sl.no. 6iv+6v.
133.	In Schedule Part ET, "Total amount eligible for exemption under section 13B" should not exceed Sl.no. 6ii of Schedule ET.
134.	In Schedule ET, the Total mentioned in Sl.no. 6viii should match with the difference of Sl.no. 6iii - 6vi.
135.	In Schedule Part B-TI (Part B2), Value in Sl.no. 5 - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to Sl.no. 6vii of Schedule ET.
136.	Value in Schedule ET will be allowed to enter only if Section 13B is selected under filing status - 'section under which exemption is claimed'
137.	In Part A-General, if Section 13B is selected under filing status - 'section under which exemption is claimed', Value in Schedule ET should be filled.
138.	In Schedule PP, Sl no. 7a " Total voluntary contributions received by the party during the F.Y." should be equal to sl no. C of Schedule VC "Total Contributions (Aiii + Biii)".
139.	In Schedule PP, Sl no. 4a"date of submission of the report" and Sl no. 4b "Election Commission of India or State Election Commission to whom the report has been submitted" are mandatory if Sl no. 4 "Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted? is selected as "Yes"
140.	In "Schedule AI", value at field "Total" of point '9' should be equal to the sum of values at (9a+9b+9c+9d.....) along with "Pass through Income".
141.	In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+8+ Total Field of 9)
142.	Value in Schedule AI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
143.	In "Schedule A", value at field "Total (sum of A1a to A11)" of point 12 should be equal to the sum of values of (A1a+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11)
144.	In "Schedule A", value at field "Total (B1 to B8)" of point B should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8)
145.	In "Schedule A", value at field "Source of fund to meet revenue and capital application in Row A" of point C should be equal to the sum of values of (C1+C2+C3+C4+C5+C6+C7)
146.	In "Schedule A", value at field "Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]" of point D should be equal to the difference of values of [A12-B-C2-C3-C4-C5-C6-C7]

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147.	In "Schedule A ", value at field "Total amount to be allowed as application" of point I should be equal to the sum of values of (G=D-E+F)
148.	In Schedule A, Sl. No. B "Expenditure not allowed as application other than application, out of source of fund at C2 to C7" should not be greater than Sl. No. A "Application towards the stated objects of the trust/institution"
149.	In Schedule A, Sl. No. A11 "Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)" should be restricted to the Net consideration entered in Sl. No. 8 of Schedule AI.
150.	In Schedule A, "Total" column should be equal to sum of "Revenue" and "Capital".
151.	In "Schedule A" value at Sl. No. E "Amount which was not actually paid during the previous year out of D" should not be greater than Sl. No. D.
152.	Value in Schedule A will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
153.	In Schedule A, Value at field A1a should be equal to 85% of Sl. No. 1
154.	In Schedule A - Sl. No. A(11) "Cost of new asset for claim of Exemption u/s 11(1A)" should not be more than "0" for revenue field.
155.	In "Schedule VC", value at field 'Total: A(iie)' should be equal to the sum of values at A(iia to iid)
156.	In "Schedule VC", value at field 'Voluntary contribution <b>domestic</b> : A(iii)' should be equal to the sum of values at Ai + Aiie.
157.	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.
158.	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.
159.	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the difference of values at Di - Dii.
160.	In Schedule IE1, Sl.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in Sl.no. C of Schedule VC.
161.	In Schedule IE2, Sl.no.A1- "Total receipts including any voluntary contributions (Excluding receipts falling under taxable heads to be reported as per Row B)" should not be less than the amount of total voluntary contributions mentioned in Sl.no. C of Schedule VC.
162.	In schedule IE 3, value at Sl.no.3- "Total receipts including any voluntary contributions" should not be less than amount of "total voluntary contributions" in Sl.no. C of Schedule VC.
163.	In Schedule IE4, value at Sl.no.3- "Gross annual Receipts" should not be less than the sum of amount of "total voluntary contributions" mentioned in Sl. no. C + E of Schedule VC.

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164.	Anonymous donation u/s 115BBC should be filled by persons claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiia) or 10(23C)(iiib) or 10(23C)(iiic) or 10(23C)(iiid) or 10(23C)(iiie)
165.	In "Schedule VC", value at field A(i) of 'Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Aia +Aib).
166.	In "Schedule VC", value at field B(i) of 'Foreign contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Bia + Bib) .
167.	In "Schedule VC", value at field D(ii) should be equal to 5% of total donations received at (Sl. No. C+ Di) or 1,00,000 whichever is higher.
168.	In "Schedule VC", value at Sl. No. E "Anonymous donations other than those included at Sl. No. Diii" should be equal to Sl. No. Di-Diii.
169.	Corpus fund entered in Schedule VC should be equal to Corpus fund received during the year entered in Schedule J.
170.	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21)/10(21) read with Sec 35, 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(46A), 10(46B), 10(47) & 10(23FB)
171.	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)
172.	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)
173.	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae)
174.	In Schedule Part A General, Section 10(23C)(iiiab) or Section 10(23C)(iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Education' in Schedule IE3/IE4.
175.	In Schedule Part A General, Section 10(23C)(iiiac) or Section 10(23C)(iiiae) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Medical' in Schedule IE3/IE4.
176.	In "Schedule IE-4", If Sum of Gross Annual receipts entered more than 5 crores then taxpayer should file Form other than ITR-7 as applicable.
177.	In "Schedule IE-3", If "Government Grants" entered at Sl. No. 4 is less than or equal to 50% of Sl. No. 3 "Total receipts including any voluntary contribution" then taxpayer should file Form other than ITR-7 as applicable.
178.	In Schedule IE4, Value at field "Sum of Gross Annual receipts" should be equal to Sum of column 3 "Gross Annual receipts"
179.	In "Schedule HP", 1(d) "total" should be equal to 1b + 1c
180.	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)
181.	In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value.

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182.	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)
183.	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)
184.	In "Schedule HP", value at field 3 "Income under the head “Income from house property” (1j + 2)" should be equal to the sum of (1j +.....+ 2)
185.	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee will not be allowed to claim municipal tax
186.	In Schedule HP, Type of property is let out or deemed let out and Gross rent received/ receivable/ lettable value is zero or null
187.	First three alphabets should be as per list TAN codes on field TAN in Schedule HP/TDS/TCS
188.	In case of Co-owned property, the total of assessee's share and co-owner's share should be equal to 100% in Schedule HP.
189.	In Schedule HP, if Assessee share of co-owned property is zero then interest on borrowed capital should not be more than zero'.
190.	In case of co-owned house property, Assessee PAN & Co-owners PAN should not be same in Schedule HP.
191.	Details of loan taken needs to be provided for claiming Interest on borrowed capital u/s 24(b) in Table 24(b) of Schedule HP
192.	In Table 24(b) of Schedule HP, the sum of individual rows for "Interest on Borrowed capital u/s 24(b)" shall match with the "Total Interest on borrowed capital u/s 24(b)" as per Table 24(b)
193.	In Schedule HP, Details of Interest on borrowed capital u/s 24(b) is mandatory to claim the deduction.
194.	In case of property is not Co-owned,the assessee's share should be equal to 100%
195.	"The amount of rent which cannot be realized" should not be more than Gross rent received/ receivable/ lettable during the year
196.	In Schedule CG, Sl. No. A1c -"Balance (aiii – biv)" should be equal to difference of A1(aiii – biv)
197.	In "Schedule CG", Sl. No. A2(c) of STCG Balance should be equal to (2aiii-2b)
198.	Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a+A(A) of Schedule CG.
199.	Value at field "B12 " in "Schedule CG" should be equal to i the sum of value B1g of all the blocks +B2e +B3c + B4 + B5 +B6c+ B7+ B8e+B9 +B10 -B11a+B(AA) of Schedule CG.
200.	Value at field "C1" in "Schedule CG" should be equal to the sum of value (8ii + 8iii + 8iv + 8v + 8vi + 8vii) of Table E.
201.	In Schedule CG, expenses u/s 48 (Sl no A1b(iv) cannot be claimed, if Full Value of Consideration (Sl no A1aiii) is not offered to tax

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202.	In Schedule CG, expenses u/s 48 (Sl no A3b(iv) cannot be claimed, if Full Value of Consideration (Sl no A3a) is not offered to tax
203.	In Schedule CG, expenses u/s 48 (Sl no A5b(iv) cannot be claimed, if Full Value of Consideration (Sl no A5aiii) is not offered to tax
204.	In Schedule CG, expenses u/s 48 (Sl no A6b(iv) cannot be claimed, if Full Value of Consideration (Sl no A6aiii) is not offered to tax
205.	In Schedule CG, expenses u/s 48 (Sl no B1b(iv) cannot be claimed, if Full Value of Consideration (Sl no B1aiii) is not offered to tax
206.	In Schedule CG, expenses u/s 48 (Sl no B3b(iv) cannot be claimed, if Full Value of Consideration (Sl no B3a) is not offered to tax
207.	In Schedule CG, expenses u/s 48 (Sl no B66b(iv) cannot be claimed, if Full Value of Consideration (Sl no B66aiii) is not offered to tax
208.	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
209.	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
210.	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
211.	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
212.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
213.	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)
214.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
215.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
216.	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
217.	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
218.	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)
219.	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
220.	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
221.	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of A(aXi+aXii+aXiii+b)
222.	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8c)

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223.	In schedule CG, Sl. No. B1 biv of LTTCG Total should be equal to sum of B1 (bi +bii+biii).
224.	In schedule CG, Sl. No. B1c of LTTCG Balance should be equal to B1(aiii-biv)
225.	In Schedule CG Sl.no. B1e of LTTCG should be the difference of B(1c-1d), only if 1c is greater than 1d  If B (1c-1d) is negative, then B1e should be equal to 0
226.	In Schedule CG Sl.no. B2e of LTTCG should be the difference of B(2c-2d)
227.	In Schedule CG Sl.no. B2c of LTTCG should be the difference of B(2aiii-2b)
228.	In schedule CG, Sl. No. B3 biv Total should be equal to sum of B3 (bi+bii+biii).
229.	In schedule CG, Sl. No. B3c Balance should be equal to B(3a-biv)
230.	In Schedule CG Sl.no. B6(a)(ic) should be higher of B6(a)(ia) or B6(a)(ib)
231.	In schedule CG, Sl. No. B6(aiii) Total should be equal to sum of B6(a)(ic+ii)
232.	In In schedule CG, Sl. No. B6 biv Total should be equal to sum of B6(bi+bii+biii)
233.	In schedule CG, Sl. No. B6c Balance should be equal to B(6aiii-biv)
234.	Schedule CG sl no Eviii should be equal to the sum of sl no (ii + iii + iv + v + vi + vii)
235.	Schedule CG sl no Eix should be equal to difference of i-viii ,only if (i) is greater than (viii). This rule will be implemented for all columns.
236.	In Schedule CG, in case of Non-resident, Sl. No. Ei3 should be equal to sum of sl no (A5e+ A8b + A(A) for 30%) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b , which is included therein and for resident, value at field E(i3) should be equal to the Sl. No. A(8b) + A(A) for 30%.
237.	InIn Schedule CG, in case of Non-resident, Sl. No. Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c+A(A) @applicable rate) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b , which is included therein and for resident, value at field E(i4) should be equal to the sum of Sl. No. (A1e+A2c+A6g+A7+A8c+A(A) @applicable rate).
238.	In Schedule CG, sl no Ei5 is not equal to sl no A9b.
239.	In Schedule CG, in case of Non-resident, Sl. No. Eii should be equal to sum of sl no (A5e+ A8b+A(A) @30%) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b , which is included

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	therein and for resident, value at field Eiii should be equal to the Sl. No. A(8b)+A(A) @30%.
240.	In Schedule CG, in case of Non-resident, Sl. No. Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c+A(A) @applicable rate) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b , which is included therein and for resident, value at field E(iv) should be equal to the sum of Sl. No. (A1e+A2c+A6g+A7+A8c+A(A) @applicable rate).
241.	In Schedule CG, sl no Ev should be equal to sl no A9b.
242.	Deductions claimed under respective section in STCG and LTCG should match with Table D.
243.	Schedule CG Col no E8 should be equal to Col no (1-2-3-4-5-6-7)
244.	In Schedule CG, Sl. No. B11 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
245.	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
246.	In Schedule CG, expenses u/s 48(Sl no B8b(iv) cannot be claimed, if Full Value of Consideration (Sl no B8aiii) is not offered to tax
247.	In Schedule CG Sl.no. B8(a)(ic) should be higher of B8(a)(ia) or B8(a)(ib)
248.	In schedule CG, Sl. No. B8 aiii Total should be equal to sum of B8(a)(ic+ii)
249.	In schedule CG, Sl. No. B8biv Total should be equal to sum of B8(bi+bii+biii)
250.	In schedule CG, Sl. No. B8c Balance should be equal to B(8aiii-biv)
251.	In Schedule CG Sl.no. B8e of LTCG should be equal to B(8c-8d), only if 8c is greater than 8d
252.	In Schedule CG, Sl. No. B9 should be equal to B9(aXi+aXii+aXiii+b)
253.	In Schedule CG, Sl. No. B10 should be equal to B10a1+B10a2
254.	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d )
255.	In Schedule CG, sl no Ei7 should be equal to sl no B1 1b.
256.	In Schedule CG, sl no Eii should be equal to sl no B1 1b.
257.	In Schedule CG, In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
258.	In Schedule CG, In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)

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259.	In schedule CG, for STCG 2aiii should be equal to higher of 2ai and 2aii
260.	In schedule CG, for LTSG 2aiii should be equal to higher of 2ai and 2aii
261.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
262.	In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d  If A1c-A1d, is negative, then A1e, should be equal to 0  <b>If 1c &lt; 0, then 1e should be equal to 1c</b>
263.	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"
264.	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
265.	In Schedule CG, Sl. No. C2 Income from transfer of Virtual Digital Assets should be equal to the value of 'Income under the head Capital Gain' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
266.	In Schedule CG, value at field Short-term capital gain taxable @ 30% in Table F should be equal to Sl. No. 5vi of Schedule CYLA
267.	In Schedule CG, value at field "Short-term capital gains taxable at applicable rates" in Table F should be equal to Sl. No. 5vii of Schedule CYLA
268.	In Schedule CG, value at field "Short-term capital gains taxable at DTAA rates" in Table F should be equal to Sl. No. 5viii of Schedule CYLA
269.	In Schedule CG, value at field "Long-term capital gains taxable at the DTAA rates" in Table F should be equal to Sl. No. 5x of Schedule CYLA
270.	In Schedule CG, value at field "Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30%" in Table F should be equal to "115BBH- Tax on Income from Virtual Digital asset- (ii) Income under head Capital Gain" of Schedule SI
271.	In Schedule CG, STCG @ 20% - 111A & 115AD(1)(b)(ii) can only be entered once.
272.	In Schedule CG, value at field Short-term capital gain taxable @20% breakup of all quarters in Table F should be equal to Sl. No. 5v of Schedule CYLA
273.	In Schedule CG, value at field "Long- term capital gains taxable at the rate of @12.5%" in Table F should be equal to Sl. No. 5ix of Schedule CYLA
274.	Schedule CG sl no Ei23 should be equal to sum of sl no (A3e+ A4a+ A8a+A(A) @20%)
275.	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a+A(A) @20%)
276.	In 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%).

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277.	In 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%)
278.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the income available for set off- STCG 20%.
279.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the income available for set off- STCG 30%.
280.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the income available for set off- STCG Applicable rates%.
281.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the income available for set off- STCG DTAA rates.
282.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the income available for set off- LTCG 12.5%.
283.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the income available for set off- LTCG DTAA Rates.
284.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the losses available for set off- STCL20%.
285.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the losses available for set off- STCL30%.
286.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the losses available for set off- STCL Applicable rate%.
287.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the losses available for set off- STCL DTAA Rates
288.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the losses available for set off- LTCL 12.5%
289.	In Table E of Schedule CG, Sum of amount of set off claimed should not exceed the losses available for set off- LTCL DTAA Rates
290.	In Schedule CG, Table F Sl. No. 10 the breakup of all the quarters should be equal to the value at Sl. No. C2
291.	In schedule CG, Sl. No. B1d, section 54EC of LTCG, amount invested should not be more than 50L
292.	In Schedule CG, Table E, entire loss should be set off with gains available for set off.
293.	Sum of Improve cost in each L&B block should be equal to sum of all improve costs for such block of land and building in schedule CG under Long term capital gain
294.	Value at field A(A) should be equal to sum of values of drop downs 20% or 30% or applicable rate
295.	In Schedule CG, Table D, Sl. No. 1aiv,1civ and 1div is more than zero but details of iva, ivb and ivc are blank
296.	In schedule CG, Sl. No. B1 of LTCG, Total deduction u/s 54 should be equal to sum of deduction mentioned.
297.	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

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298.	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)
299.	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass-through income/Loss+ Others including interest from Companies, NBFCs & HFCs)
300.	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
301.	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered
302.	In Schedule OS, Sl.no. 2 should be equal to (2ai+2aii+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)
303.	In "Schedule OS", Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D)
304.	In "Schedule OS", amount of "Any other income chargeable at special rate" in Sl.no. 2c should be equal to the sum of individual values entered in amount col.
305.	In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sl.no. 2d should be equal to the sum of individual values entered in amount col.
306.	In "Schedule OS", Sl.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"
307.	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"
308.	In "Schedule OS" 3d should be equal to 3a+3b+3ci
309.	In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) -3+4+ 5)
310.	In "Schedule OS", Sl.no. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)
311.	In "Schedule OS", Sl.no. 8(e) Balance should be equal to the sum of (Receipts - Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)
312.	In "Schedule OS" in Sl.no. 9 "Income from other sources" should be equal to the sum of (7+8e)
313.	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii +1aiii.
314.	Depreciation can be claimed only on rental income available in Sl. no. 1c of Schedule OS.
315.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) @ 20% (Including

	PTI Income) should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS
316.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS
317.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS
318.	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) )
319.	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2ai Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB
320.	In Schedule OS, Sl. No. 2c "Anonymous donation u/s 115BBC" should be equal to or more than Sl. No. Diii of Schedule VC, if exemption section in Part A-General is selected as 10(23C)(iiiad) or 10(23C)(iii ae)
321.	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from online games chargeable u/s 115BBJ should be equal to Sl. No. 2aii Winnings from online games chargeable u/s 115BBJ
322.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend received from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income) should be equal to amount in Sl. No. 2c and 2d.
323.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(iii) i.e., Dividend income u/s 2(22)(f) - DTAA for Dividend subject to TRC
324.	Kindly fill in the details of dividend in schedule OS if buy back loss is claimed in schedule CG
325.	Interest expenditure u/s 57(1) should not be more than 20% of the dividend income at Sl. No. 1ai + Sl. No. 1aii in Schedule OS.
326.	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
327.	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
328.	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

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329.	In schedule VDA, Date of Acquisition or Date of transfer cannot be after 31st March of financial year
330.	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2a - 2b - 3a - 3b - 3c -3d - 4 - 5d)
331.	In "Schedule BP", in A8 "Total (7a+7b+7c+7d)" should be equal to the sum of (7a+7b+7c+7d)
332.	In "Schedule BP", in A9 "Adjusted profit or loss (6+8)" should be equal to sum of (6+8)
333.	In "Schedule BP" in A11(iii) "Total" should be equal to the sum of 11i+11ii.
334.	In "Schedule BP" in A12 "Profit or loss after adjustment for depreciation" should be equal to sum of (9+10-11iii)
335.	In "Schedule BP", in A24 "Total" should be equal to sum of Sl. no. 13 to Sl. no. 23
336.	In "Schedule BP", in A32 "Total" should be equal to the sum of Sl. No. 25 to Sl. No. 31
337.	In "Schedule BP" in A33 "Income (12+24-32)" should be equal to the sum of (12+24-32)
338.	In "Schedule BP" in A35 "Net profit or loss from business or profession other than speculative and specified business (33+34)" should be equal to sum of (33+34)
339.	In "Schedule BP" in B40 "Income from speculative business (37+38-39)" should be equal to sum of (37+38-39)
340.	In "Schedule BP" in C44 "Profit or loss from specified business (41+42-43)" should be equal to sum of (41+42-43)
341.	In "Schedule BP" in C46 "Income from Specified Business (44-45)" should be equal to sum of (44 - 45)
342.	In "Schedule BP" in D48 "Income chargeable under the head 'Profits and gains from business or profession'(A36+B40+C46+A3d) should be equal to sum of (A36+B40+C46+A3d)
343.	In Schedule BP, Income reduced from Row no A3b to be offered under schedule CG - receipts shown in schedule CG should not be less than amount reduced from schedule BP A3b.
344.	In Schedule BP, Income reduced from Row no A3c to be offered under schedule OS- receipts shown in schedule OS should not be less than amount reduced from schedule BP A3c
345.	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)
346.	In schedule BP, if income/ loss from specified business is entered then nature of specified business cannot be blank
347.	In "Schedule BP", value at field Eiv should be equal to sum of Sl No Eii+ Eiii
348.	In Schedule BP Sl no Ev should be equal to sl no Ei-Eiv

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349.	In schedule BP, Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
350.	Amount entered at Sl. No. A3d "u/s 115BBH (net of Cost of acquisition, if any)" of Schedule BP should match with Sl. No. A "Total" of Schedule VDA
351.	In Schedule BP, Sl. No. A3d should be equal to the value of 'Income under the head business or profession' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
352.	In Schedule BP, Income reduced from Row no A3c (i) "Dividend Income" should not be more than Sl. No. 1a of Schedule OS
353.	In Schedule BP, at Sl.No. 5c "Dividend Income" amount cannot be more than zero.
354.	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 2 should be equal to (sum of sl no ii to sl.no xiiiv) of column 2 to the maximum of Rs.200000.
355.	In "Schedule CYLA, value at field xiv "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii+ ix + x + xi + xii + xiii) of column 3.
356.	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + vii+ viii+ ix + x + xii + xiii) of column 4.
357.	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(xiv).
358.	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(xiv)
359.	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(xiv).
360.	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " Sl.no.3 of Schedule HP" if there is loss under head House Property.
361.	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "Sl.no. 2v of item E of Schedule BP" if there is loss under head PGBP.
362.	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " Sl.no.6 of Schedule OS" if it is loss.
363.	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
364.	In Schedule CYLA Sl. No 1iii, Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP
365.	In Schedule CYLA, Sl. No 1iv "Specified business Income" should be equal to SL.no. 3iii of Table E of Schedule BP
366.	In Schedule CYLA, Sl. No 1vi " Short term capital gain @30%" should be equal to SL.no. 8iii of item E of Schedule CG
367.	In Schedule CYLA, Sl. No 1vii " Short term capital gain taxable at applicable rates" should be equal to Sl. No. 8iv of item E of Schedule CG
368.	In Schedule CYLA, Sl. No 1viii "Short term capital gain taxable at special rates in India as per DTAA" should be equal to Sl. No. 8v of item E of Schedule CG
369.	In Schedule CYLA, Sl. No 1x " Long term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no.8vii of item E of Schedule CG

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370.	In Schedule CYLA, Sl. No 1xi " Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax)" should be equal to SL.no. 6 of Schedule OS
371.	In Schedule CYLA, Sl. No 1xii " Profit from owning and maintaining race horses" should be equal to SL.no. 8e of Schedule OS
372.	In schedule CYLA, Value in 1ii should be equal to A36 of Schedule BP, only if A 36 is positive
373.	In "Schedule CYLA", Income from House property should be equal to Sl.no. 3 of Schedule HP" if there is profit under head House Property.
374.	In Schedule CYLA, Normal OS loss should be set off first against the "Profit from the activity of owning and maintaining race horses" & Income from other sources taxable at special rates in India as per DTAA
375.	In Schedule CYLA sum of amount mentioned in column no 2 + 3 + 4 should not exceed amount mentioned in column 1
376.	In Schedule CYLA, Sl. No 1v "Short term capital gain taxable @20%" should be equal to SL.no. 8ii of item E of Schedule CG
377.	In Schedule CYLA, Sl. No 1ixb " Long term capital gain taxable @12.5%" should be equal to Sl. No.8vi of item E of Schedule CG
378.	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
379.	In Schedule PTI, Col. 9 should be equal to Col. 7-8
380.	In Schedule PTI, Sl. No. iia - "Short Term" should be equal to sum of ai+aii
381.	In Schedule PTI, Sl. No. iib - "Long Term" should be equal to sum of bi+bii
382.	In Schedule PTI, Sl. No. iii - "Other Sources" should be equal to sum of a+b
383.	Sum of [Sl. No. 9a of Schedule AI + Sl. No. 2 of Schedule HP (For all Properties) + Sum of Sl. No. A8 and B11 of Schedule CG + Sum of Sl. No. 2d of Schedule OS] should be equal to or more than sum of [Sl. No. 9(i)+9(ii)(a)+9(ii)(b)+9(iii)] of Schedule PTI against all the Names of business trust / investment fund.
384.	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in sl. No 2ai schedule OS, after reducing applicable DTAA income, if any.
385.	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
386.	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in sl. No 2e of schedule OS
387.	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, STCG -DTAA, LTCG- DTAA fields

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388.	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero
389.	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vi of schedule CYLA.
390.	Total of Income (i) of schedule SI should match with sum of individual line items
391.	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI
392.	Special income offered u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
393.	Special income offered u/s 115A(1)(a)(ii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
394.	Special income offered u/s 115A(1)(a)(iia) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
395.	Special income offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
396.	Special income offered u/s 115A(1)(a)(iiab) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
397.	Special income offered u/s 115A(1)(a)(iiac) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
398.	Special income offered u/s 115A(1)(a)(iii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
399.	Special income offered u/s 115A(1)(b) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
400.	Special income offered u/s 115AC(1)(a) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
401.	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
402.	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
403.	Special income offered u/s 115BBA in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
404.	Special income offered u/s 115BBC in Sl. No. 2c of schedule OS is not equal to corresponding income in schedule SI
405.	Special income offered u/s.115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) in sl. no 2d of schedule OS is not equal to corresponding income in schedule SI
406.	Special income offered u/s.115A(1)(a)(ii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
407.	Special income offered u/s.115A(1)(a)(iia) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI

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408.	Special income offered u/s.115A(1)(a)(iiaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
409.	Special income offered u/s.115A(1)(a)(iiab) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
410.	Special income offered u/s.115A(1)(a)(iiac) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
411.	Special income offered u/s.115A(1)(a)(iii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
412.	Special income offered u/s.115A(1)(b) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
413.	Special income offered u/s.115AC(1)(a) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
414.	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
415.	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
416.	Special income offered u/s.115BBA in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
417.	Special income offered u/s.115BBC in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
418.	Special income "Interest referred to in Proviso to section 194LC(1)" offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
419.	Special income "Interest referred to in Proviso to section 194LC(1)" offered u/s.115A(1)(a)(iiaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
420.	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
421.	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
422.	Special 115AC(1)(b)- Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
423.	Special PTI-115AC(1)(b) PTI-Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2d of schedule OS is not equal to corresponding income in schedule SI
424.	In schedule SI, u/s 115BBJ (Winnings from online games) should match with corresponding income offered in Sl. No. 2a(ii) of Schedule OS, after reducing applicable DTAA income, if any.
425.	Special income offered u/s 115A(1)(a)(A) Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI

426.	Special income offered PTI-115A(1)(a)(A) Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA in Sl. No. 2d of schedule OS is not equal to corresponding income in schedule SI
427.	Sum of income u/s 112(1) (LTCG on listed securities/ units without indexation) 112(1)(c)(iii)- Long term capital gains on transfer of unlisted securities in the case of non-residents 115AB (LTCG for non-resident on units referred in section 115AB), 115AC (LTCG for non-resident on bonds/GDR), 112 (LTCG on others), 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on equity shares/units of equity-oriented fund/units of business trust on which STT is paid), 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 115AD (LTCG for FII on securities) in schedule SI should be equal to Sl. No. 5ix schedule CYLA
428.	Sum of income u/s 111A (STCG on shares where STT paid) & 115AD(1)(b)(ii) - Proviso - Short term capital gains referred to in section 111A rws. 115AD by FII, as applicable u/s 115AD(1)(b)(ii) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20% in schedule SI should be equal to corresponding income in sl no 5v of schedule CYLA
429.	Special income "Income received by non-resident as referred in second proviso to section 194LC(1)" offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
430.	Special income "Income received by non-resident as referred in second proviso to section 194LC(1)" offered u/s 115A(1)(a)(iiaa) in sl.no.2d of schedule OS is not equal to corresponding income in schedule SI
431.	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.
432.	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
433.	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
434.	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
435.	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

436.	Income under "115AB(1)(b)- Income by way of long-term capital gains arising from the transfer of units purchased in foreign currency by a 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
437.	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
438.	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
439.	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
440.	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
441.	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
442.	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.
443.	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.
444.	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.
445.	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
446.	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
447.	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
448.	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
449.	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sl.no. 9 "Specified date u/s 115TD" is blank

450.	Value in Schedule 115TD will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
451.	In Schedule 115BBI, Sl. No. 1 "Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)" should be equal to total of Column 15 of Schedule I
452.	In Schedule 115BBI, Sl. No. 2 "Deemed income referred under section 11(1B)" should be equal to total of Column 8 of Schedule D
453.	In Schedule 115BBI, Sl. No. 7 "Total (total of Sl. No. 1 to 6)" should be equal to sum of Sl. No. 1 to 6
454.	In schedule 115BBI, Sl. No. 6 should be equal to or more than Total of Sl. No. (i) and (ii) of Col 10 of A1 of Schedule J.
455.	Value in Schedule 115BBI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
456.	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)
457.	Schedule FSI is not applicable for non-residents
458.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)
459.	If tax relief is claimed against House Property in Schedule FSI, then amount shown in House property in Sl.no 1j+3 should not be less than the amount of income shown under House property in Schedule FSI
460.	If tax relief is claimed against Capital Gains in Schedule FSI, then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
461.	If tax relief is claimed against other sources in Schedule FSI, then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources
462.	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)'
463.	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)'
464.	In schedule TR, sl no 2+3 is should be equal to sum total of column 1d
465.	Schedule TR is not applicable for non-residents
466.	In Schedule TR, Col C "Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country

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467.	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
468.	Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled.
469.	For the trust/institution registered u/s 12A/12AB, value at Sl. No. 6(v) should not be more than 15% of Sl. No. (1+ Sl. No. 3 above)-(A1 of Schedule A)) in Part B-TI.
470.	For trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via), Value at Sl. No. 6 (v) should not be more than 15% of (Sl. no. 1+ Sl. No. 3 above) - (A1 of Schedule A) in Part B1 of Part-BTI.
471.	In Schedule Part B-TI Part B1, Sl.no. 10ii - "Profits and gains of business or profession" is not consistent with Sl. No. D of Schedule BP.
472.	"Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.
473.	if Assessee has claimed exemption in Sl. No <b>4+6vii</b> of Schedule Part BTI ( <b>Part B1</b> ) then assessee should select in the registration/approval details as Section 12A/12AB or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General -"Details of registration/ <b>provisional registration</b> or approval under Income Tax Act".
474.	In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is selected at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI (Part B1)should be equal to C-Ai-Bi+E of Schedule VC
475.	In schedule "Part-BTI (PartB1)" Sl no.3 should be equal to Sum of 10 of "Schedule AI".
476.	In schedule "Part-BTI(PartB1)"Sl. no. 6(i) of -"Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation up to 15% etc, i. e. not from the income of prev. year]" should be equal to Sl. No. G of "Schedule A".
477.	In schedule "Part-BTI (Part B1)" Sl. No. 6(ii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A2(4) of "Schedule J".
478.	In schedule "Part-BTI (Part B1)"Sl no.6(iii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A1(4) of "Schedule J".
479.	In schedule "Part-BTI(PartB1)" Sl no.6(iv) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to Column 2 of "Schedule D" for FY 2025-26.
480.	In schedule "Part-BTI(PartB1)"Sl no.6(vi) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/ institution" should be equal to Column 2 of "Schedule I"FY 2025-26.
481.	In schedule "Part-BTI(PartB1)"Sl no.6(vii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to [6i +6ii+6iii+6iiia+6iv+6v+6vi]
482.	In schedule "Part-BTI (Part B1)" Sl no.7(ii) of -"Additions" should be equal to (Diii) of schedule VC".

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483.	In schedule "Part-BTI(PartB1)"Sl.no. 7(ix) of -"Additions" should be equal to sum of [7i+7ii+7iii+7iv+7v+7vi+7vii+7viii].
484.	In schedule "Part-BTI (PartB1)" Sl. no. 9 of "Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) "should be equal to sum of [(5-6vii)+7ix+8].
485.	In schedule "Part-BTI (PartB1)" Sl. no. 10(i) of -"Income not forming part of item No. 9 above" should be equal to Sl. no. 3 of "Schedule HP".
486.	In schedule "Part-BTI(PartB1)" Sl.no. 10(ii) of -"Income not forming part of item No. 9 above" should be equal to D(48) of "Schedule BP".
487.	In schedule "Part-BTI(PartB1)"Sl.no. 10(iii)(Av)of -"Income under the head Capital Gains" should be equal to sum of 10iii (Ai + Aii + Aiii + Aiv)
488.	In schedule "Part-BTI(PartB1)" Sl.no. 10(iii)(Biii)of "Income under the head Capital Gains" should be equal to [10(iii)(Bi + Bii )].
489.	In schedule "Part-BTI(PartB1)"Sl.no. 10(iii)(C) of -"Income under the head Capital Gains" should be equal to 10(iii) (Av+Biii) .
490.	In schedule "Part-BTI(PartB1)"Sl.no. 10iv of -"Income from other sources " should be equal to Sl. no. 9 of Schedule OS.
491.	In schedule "Part-BTI(PartB1)"Sl.no. 10v of -"Total" should be equal to (10i + 10ii + 10iiiE + 10iv).
492.	In schedule "Part-BTI(PartB1)"Sl.no. 11 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to sum of (9+10) .
493.	In schedule "Part-BTI(PartB1)"Sl.no. 13 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to difference of(11-12) .
494.	In schedule "Part-BTI(PartB1)" Sl no. 15 of "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to Sum of Diii of"Schedule VC".
495.	Value in Sl. No. 1 to 17 in Part BTI (Part B1) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
496.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)aii Income claimed in Short term chargeable @30% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 8iii of item E of schedule CG
497.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)aiii, Income claimed in STCG chargeable at applicable rate, >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 8iv of item E of schedule CG
498.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 8v of item E of schedule CG
499.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)Bi- Income claimed in LTCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 8vii of item E of schedule CG

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500.	In Part B-TI, Part B1, Sl. No. 12 Losses of current year set off against 10v should be equal to total of "2xiv", "3xiv" and "4xiv" of Schedule CYLA
501.	In Part B-TI, Part B1, Income chargeable under section 115BBI should be equal to the total of Sl. No 7 of Schedule 115BBI.
502.	In Part B-TI, Part B1, Sl. No. 14 Income which is included in 13 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
503.	In schedule Part B-TI (Part B1), Sl. No. 10(iii)(D) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
504.	In schedule Part B-TI (Part B1), Sl. No. 10iiiE "Income under the head Capital Gains " should be equal to sum of Sl. No. 10iii[C+D]
505.	In Schedule Part B-TI (Part B1), Sl. No. 16 "Specified Income chargeable u/s 115BBI, included in 13, to be taxed @ 30%" should be equal to Sl. No. 7 of Schedule 115BBI.
506.	Income entered in return and tax is not computed on the same.
507.	In Schedule Part B-TI (Part B1), Sl. No. 5 "Income to be applied [1+3-4-(A1-A1a of Schedule A)]" is not should be equal to [1+3-4-(A1-A1a of Schedule A)].
508.	In Schedule Part B-TI (Part B1), Sl. No. 17 "Aggregate income to be taxed at normal rates (13-14-15-16)" should be equal to difference of Sl. No. (13-14-15-16)
509.	In Schedule Part B-TI (Part B1), Assessee is claiming application/exemption without having any Income in Schedule VC and AI.
510.	In Schedule Part B-TI (Part B1), Sl. No. 2 should be zero.
511.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)(Ai) "Income claimed in Short term chargeable @20%" >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 8iii of item E of schedule CG
512.	In schedule Part B-TI, Part B1, Sl. No. 10(iii)Bi Income claimed in Long term chargeable @12.5% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 8vi of item E of schedule CG
513.	In Schedule Part B – TI, exemption is claimed at field 18a - "Exemption under section 10(21)" and 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under filing status in Schedule PI.
514.	In Schedule Part B – TI, exemption claimed at field 1a should be equal to Sl. No. 1 the total receipts including voluntary contribution in Schedule IE1.
515.	In Schedule Part B – TI, exemption is claimed at field 2a "Exemption under section 10(23A)" and Section 10(23A) is not selected under filing status in Schedule PI.
516.	In Schedule Part B – TI, exemption claimed at field 2a should be equal to the total receipts including voluntary contribution in Schedule IE2.
517.	In Schedule Part B – TI, exemption is claimed at field 1b - "Exemption under section 10(23AAA)" and Section 10(23AAA) is not selected under filing status in Schedule PI.
518.	In Schedule Part B – TI, exemption claimed at field 1b should be equal to the total receipts including voluntary contribution in Schedule IE1.

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519.	In Schedule Part B – TI, exemption is claimed at field 1c - "Exemption under section 10(23B)" and Section 10(23B) is not selected under filing status in Schedule PI.
520.	In Schedule Part B – TI (Part B2), exemption claimed at field 1c should be equal to the total receipts including voluntary contribution in Schedule IE1.
521.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1f "Exemption under section 10(23EC)" and Section 10(23EC) is not selected under filing status in Schedule PI.
522.	In Schedule Part B –TI (Part B2), exemption claimed at field 1f should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
523.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1g - "Exemption under section 10(23ED)" and Section 10(23ED) is not selected under filing status in Schedule Personal information.
524.	In Schedule Part B – TI (Part B2), exemption claimed at field 1g should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
525.	In Schedule Part B –TI(B2), exemption is claimed at field 1h "Exemption under section 10(23EE)" and Section 10(23EE) is not selected under filing status in Schedule Personal information.
526.	In Schedule Part B – TI (Part B2), exemption claimed at field 1h should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
527.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1j - "Exemption under section 10(29A)" and Section 10(29A) is not selected under filing status in Schedule Personal information.
528.	In Schedule Part B – TI (Part B2) exemption claimed at field 1j should be equal to the total receipts including voluntary contribution in Schedule IE1.
529.	In Schedule Part B – TI (Part B2), exemption is claimed at field 2b - "Exemption under section 10(23C)(iiiab)" and Section 10(23C)(iiiab) is not selected under filing status in Schedule Personal information.
530.	In Schedule Part B – TI (Part B2) exemption claimed at field 2b should be equal to the total receipts including voluntary contribution in Schedule IE3.
531.	In Schedule Part B – TI(Part B2), exemption is claimed at field 2c - "Exemption under section 10(23C)(iiiac)" and Section 10(23C)(iiiac) is not selected under filing status in Schedule Personal information.
532.	In Schedule Part B – TI (Part B2), exemption claimed at field 2c should be equal to the total receipts including voluntary contribution in Schedule IE3.
533.	In Schedule Part B – TI (Part B2) exemption is claimed at field 2d - "Exemption under section 10(23C)(iiiad)" and Section 10(23C)(iiiad) is not selected under filing status in Schedule Personal information.
534.	In Schedule Part B – TI, exemption claimed at field 2d should be equal to the Gross Annual receipts in Schedule IE4.
535.	In Schedule Part B – TI9 (Part B2), exemption is claimed at field 2e - "Exemption under section 10(23C)(iiiae)" and Section 10(23C)(iiiae) is not selected under filing status in Schedule PI.
536.	In Schedule Part B – TI (Part B2) exemption claimed at field 2e should be equal to the Gross Annual receipts in Schedule IE4.

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537.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1d - "Exemption under section 10(23D)" and Section 10(23D) is not selected under filing status in Schedule Personal information.
538.	In Schedule Part B – TI (Part B2), exemption claimed at field 1d should be equal to the total receipts including voluntary contribution in Schedule IE1.
539.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1e - "Exemption under section 10(23DA)" and Section 10(23DA) is not selected under filing status in Schedule Personal information.
540.	In Schedule Part B – TI ( <b>Part B2</b> ), exemption claimed at field <b>1e</b> should be equal to total receipts including voluntary contribution in Schedule IE1.
541.	In Schedule Part B – TI ( <b>Part B2</b> ), exemption is claimed at field 1i - "Exemption under section 10(23FB)" and Section 10(23FB) is not selected under filing status in Schedule Personal information.
542.	In Schedule Part B – TI ( <b>Part B2</b> ), exemption claimed at field 1i should be equal to total receipts including voluntary contribution in Schedule IE1.
543.	In Schedule Part B – TI ( <b>Part B2</b> ) exemption is claimed at field <b>2f</b> - "Exemption under section 10(24)" and Section 10(24) is not selected under filing status in Schedule Personal information.
544.	In Schedule Part B – TI ( <b>Part B2</b> ), exemption claimed at field <b>2f</b> should be equal to total receipts including voluntary contribution in Schedule IE2.
545.	In Schedule Part B – TI ( <b>Part B2</b> ), exemption is claimed at field 1k- "Exemption under section 10(46)" and Section 10(46) is not selected under filing status in Schedule Personal information.
546.	In Schedule Part B – TI ( <b>Part B2</b> ), exemption claimed at field 1k should be equal to the total receipts including voluntary contribution in Schedule IE1.
547.	In Schedule Part B – TI ( <b>Part B2</b> ) exemption is claimed at field 1n "Exemption under section 10(47)" and Section 10(47) is not selected under filing status in Schedule Personal information.
548.	In Schedule Part B – TI ( <b>Part B2</b> ) exemption claimed at field <b>1n</b> should be equal to the total receipts including voluntary contribution in Schedule IE1.
549.	Value in Sl. No. 3 in Part B2 of Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected
550.	Income entered in return and tax is not computed on the same.
551.	Assessee has claimed exemption in Sl. No. 1a of Schedule Part BTI (Part B2) Section 35 should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
552.	Assessee has claimed exemption in Sl. No. 5 of Schedule Part BTI (Part B2) Section 13B should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
553.	Assessee has claimed exemption in Sl. No.1b of Schedule Part BTI (Part B2) Section 10(23AAA) should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"

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554.	In schedule "Part-BTI (Part B2)" Value at Sl.no. 7(i) of -Heads of Income should be equal to Sl. no. 3 of Schedule HP.
555.	In schedule "Part-BTI (PartB2)"Sl.no. 7iii(Aii) of -"Income under the head Capital Gain" should be equal to Sl. no.E(8iii)of schedule CG.
556.	In schedule "Part-BTI (PartB2)" Sl.no. 7iii(Aiii) of -"Income under the head Capital Gain" should be equal to Sl. no.E (8iv) of schedule CG.
557.	In schedule "Part-BT I(PartB2)" Sl.no. 7iii(Aiv)of -"Income under the head Capital Gain" should be equal to Sl. no.E(8v)of schedule CG.
558.	In schedule "Part-BTI(PartB2)" Sl.no. 7iii(Av) of -"Income under the head Capital Gain" should be equal to 7iii(Ai + Aii + Aiii + Aiv).
559.	In schedule "Part-BTI(PartB2)" Sl.no. 7iii (Bii) -"Income under the head Capital Gain" should be equal to E(8vii) schedule CG.
560.	In schedule "Part-BTI (PartB2)"Sl.no. 7iii (Biii) -"Income under the head Capital Gain" should be equal to sum 7iii(Bi + Bii)
561.	In schedule "Part-BTI(PartB2)"Sl.no. 7iii(C) -"Income under the head Capital Gain" should be equal to sum (Av+Biii )
562.	In schedule "Part-BTI (PartB2)" Sl.no. 7iv should be equal to Sl. no. 9 Schedule OS.
563.	In schedule "Part-BTI(PartB2)"Sl.no. 7v should be equal to (7i+7ii+7iiiE+7iv).
564.	In schedule "Part-BTI(PartB2)"Sl.no. 8 of should be equal to sum of [6+7v-4-5] +3.
565.	In schedule "Part-BTI(PartB2)"Sl.no. 9 of should be equal to sum of (2xiv + 3xiv + 4xiv) of Schedule CYLA.
566.	In schedule "Part-BTI(PartB2)"Sl.no. 10 should be equal to difference of (8-9).
567.	if in Part A -General section under which exemption is claimed other than 13A, 13B, 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iii ae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(46A), 10(46B), 10(47), 10(21) r.w.s. 35(1) is selected then Part B2 of Part B TI should not be allowed to be filled
568.	if in Part A -General section under which exemption is claimed other than 13A than SL.no 4 of Part B2 of Part B TI should not be allowed to be filled
569.	if in Part A -General section under which exemption is claimed other than 13B than Sl.no 5 of Part B2 of Part B TI should not be allowed to be filled
570.	if in Part A -General section under which exemption is claimed selected as 10(23C)(iiiad) or 10(23C)(iii ae) then amount cannot be more than 5 crores in SL.no 2d or 2e.
571.	In Schedule Part B-TI Part B2, Sl.no. 7ii - "Profits and gains of business or profession" is not consistent with Sl. No. D of Schedule BP.
572.	In Part B-TI, Part B1, Sl. No. 11 Income which is included in 10 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
573.	In schedule Part B-TI (Part B2), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG

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574.	In schedule Part B-TI (Part B2), Sl. No. 7iiiE "Income under the head Capital Gains " should be equal to sum of Sl. No. 7iii[C+D]
575.	In schedule Part B-TI (Part B2), Sl. No. 6 "Voluntary Contribution received during the year" Should be equal to Sl. No. C of Schedule VC
576.	The return of income should not be filed without filling the "Statement of Income" (i.e. Schedule Part B1 of Part BTI or Schedule Part B2 of Part BTI or Schedule Part B3 of Part BTI).
577.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1l- "Exemption under section 10(46A)" and Section 10(46A) is not selected under filing status in Schedule Personal information.
578.	In Schedule Part B – TI (Part B2), exemption claimed at field 1l should be equal to the total receipts including voluntary contribution in Schedule IE1.
579.	In Schedule Part B – TI (Part B2), exemption is claimed at field 1m- "Exemption under section 10(46B)" and Section 10(46B) is not selected under filing status in Schedule Personal information.
580.	In Schedule Part B – TI (Part B2), exemption claimed at field 1m should be equal to the total receipts including voluntary contribution in Schedule IE1.
581.	In schedule Part B-TI, Part B2, Sl. No. 7(iii)(Ai) "Income claimed in Short term chargeable @20%" >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 8ii of item E of schedule CG
582.	In schedule Part B-TI, Part B2, Sl. No. 7(iii)Bi Income claimed in Long term chargeable @12.5% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 8vi of item E of schedule CG
583.	Value at Sl. No. 1 of Part B-TI (B2) should be equal to sum of Sl. No. 1a to 1n.
584.	Value at Sl. No. 2 of Part B-TI (B2) should be equal to sum of Sl. No. 2a to 2f.
585.	In schedule Part B-TI (Part B2), Sl. No. 1 "Amount eligible for exemption under sections 10(21), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(46A), 10(46B), 10(47) " Should be equal to sum of Sl. No. 1a to 1n
586.	In schedule Part B-TI (Part B2), Sl. No. 2 "Amount eligible for exemption under sections 10(23A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iii ae), 10(24) " should be equal to sum of Sl. No. 2a to 2f
587.	In Schedule Part B-TI (Part B3), Sl. No. 3(x) "Total expenditure to be disallowed" should be equal to sum of Sl. No. 3(i) to 3(ix).
588.	In Schedule Part B-TI (Part B3), Sl. No. 4(i) "Income chargeable under section 115BBI" should be equal to total of Sl. No 7 of Schedule 115BBI.
589.	In schedule Part B-TI (Part B3), Sl. No. 4(ii) of -"Additions" should be equal to (Diii) of schedule VC".
590.	In schedule Part B-TI (Part B3), Sl. No. 4(vii) of -"Additions" should be equal to sum of Sl. No. (4i+4ii+4iii+4iv+4v+4vi).
591.	In schedule Part B-TI (Part B3), Sl. No. 6 "Sum total" should be equal to sum of Sl. No. [(1-2+3x)+4vii+5)].

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592.	In schedule Part B-TI (Part B3), Sl. No. 7(i) "Income not forming part of item No. 6 above " should be equal to Sl. No. 3 of Schedule HP.
593.	In schedule Part B-TI (Part B3), Sl. No. 7(ii) "Income not forming part of item No. 6 above " should be equal to Sl. No. D48 of Schedule BP.
594.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(av) "Income under the head Capital Gains " should be equal to sum of Sl. No. [ 7(iii)(ai) + 7(iii)(aii) + 7(iii)(aiii) + 7(iii)(aiv)]
595.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(biii ) "Income under the head Capital Gains " should be equal to sum of Sl. No. [7(iii)((bi + bii))]
596.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
597.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)e "Income under the head Capital Gains " should be equal to sum of Sl. No. 7(iii)[c+d]
598.	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(c) "Income under the head Capital Gains " should be equal to sum of Sl. No. 7(iii) [(av) + (biii)]
599.	In schedule Part B-TI (Part B3), Sl. No. 7(iv) "Income from other sources" should be equal to Sl. No. 9 of Schedule OS
600.	In schedule Part B-TI (Part B3), Sl. No. 7(v) "Total" should be equal to sum of Sl. No. (7i+7ii+7(iii)e+7iv)
601.	In schedule Part B-TI (Part B3), Sl. No. 8 Should be equal to sum of Sl. No. (2xiv + 3xiv + 4xiv) of Schedule CYLA
602.	In schedule Part B-TI (Part B3), Sl. No. 9 "Total Income" Should be equal to difference of Sl. No. (6+7-8)
603.	In schedule Part B-TI (Part B3), Sl. No. 11 "Anonymous Donation, included in 9, to be taxed under section 115BBC @ 30%" Should be equal to Sl. No. Diii of Schedule VC.
604.	In Schedule Part B-TI (Part B3), value at Sl. No. 10 "Income which is included in Sl. No. 9 and chargeable to tax at special rates" should be equal to the total of col. (i) of Schedule SI.
605.	In Schedule Part B-TI (Part B3), Sl. No. 12 "Income chargeable u/s 115BBI, included in 9, to be taxed @ 30%" should be equal to Sl. No 7 of Schedule 115BBI.
606.	Value in Sl. No. 1 to 13 in Part B-TI (Part B3) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'.
607.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aii) Income claimed in Short term chargeable @30% >0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 8iii of item E of schedule CG
608.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aiii), Income claimed in STCG chargeable at applicable rate, >0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 8iv of item E of schedule CG
609.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aiv)- Income claimed in STCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill

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	Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 8v of item E of schedule CG
610.	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(bii)- Income claimed in LTCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9vii of item E of schedule CG
611.	In Schedule Part B-TI (Part B3), Sl. No. 13 "Income chargeable to tax u/s twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13" should be equal to difference of Sl. No. (9-10-11-12)
612.	Value in Schedule Part B3 of B-TI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed' and Sl. No. A(26) of Part A-General is selected as "Yes"
613.	In Schedule Part B-TI (Part B3), Sl. No. 1 "Total Income for the previous year other than Sl. No. 7" should be equal to or more than sum of Sl. No. (C- Ai-Bi) of Schedule VC and Sl. No. 10 "Total" of Schedule AI.
614.	In Schedule Part B-TI (Part B3), Sl. No. 2 "Total Expenditure incurred in India, for the objects of the auditee assessee" should be equal to or less than Sl. No. G of Column "Revenue" of Schedule A.
615.	In Schedule Part B-TI (Part B3), Sl. No. 1 is greater than 0 but Schedule VC or Schedule AI is not filled.
616.	In schedule Part B-TI, Part B3, Sl. No. 7(iii)(ai) "Income claimed in Short term chargeable @20%" >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 8ii of item E of schedule CG
617.	In schedule Part B-TI, Part B3, Sl. No. 7(iii)bi Income claimed in Long term chargeable @12.5% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 8vi of item E of schedule CG
618.	In "Schedule Part B – TTI", value in field '1g'- "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d+1e-1f).
619.	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"
620.	In "Schedule Part B – TTI", value in field '2(iii)', "Total" should be equal to the sum of 2(i) +2(ii).
621.	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1g+2iii+3"
622.	In "Schedule Part B – TTI" value in field '5a', Section 90/90A' should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR
623.	In "Schedule Part B – TTI" value in field '5b', 'Section 91' should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR
624.	In "Schedule Part B – TTI" value in field '5c', "Total" should be equal to the sum of "5a+5b"
625.	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c

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626.	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d+7da
627.	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e
628.	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"
629.	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8 "Aggregate Liability" - Sl.no.9e "Total Taxes Paid".
630.	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e "Total Taxes Paid"- Sl.no.8 "Aggregate Liability".
631.	In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2025 and 31/03/2026.
632.	In "Schedule Part B TTI", point 9d "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2026 for A.Y 2026-27.
633.	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS
634.	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7(i) of 15C)" should be equal to the value at Total of column 7(i) of Schedule TCS
635.	In Schedule Part B-TTI, Sl.no. 12 - "Net tax payable on 115TD income including interest u/s 115TE " should match with Sl. No. 12 of Schedule 115TD.
636.	Interest u/s 234A, 234B and 234C should not be computed if Tax Payable on Total Income is 0.
637.	Fee for default in furnishing return of income u/s 234F should not be computed if return is filed within due date.
638.	Schedule FA has to be filled if SL. Nno.14 of Part B-TTI is selected as "Yes"
639.	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. 5lakh.
640.	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.5lakh.
641.	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5
642.	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
643.	In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
644.	In Schedule TDS2, "The Amount of TDS claimed this year" should not be more than "Tax deducted".
645.	In Schedule TDS1, "Amount of TDS claimed this year" should not be more than "Tax deducted".

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646.	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D/16E furnished by Deductor), if TDS credit relating to other person/self is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
647.	In Schedule TDS2, TAN of the Deductor/ PAN of Tenant/ Buyer is not provided
648.	In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null ' if there is a claim of brought forward TDS
649.	In Schedule TDS1 & TDS2, TDS credit claimed this year in col. no. 9 should not be more than Gross amount disclosed in col.no.11
650.	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
651.	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
652.	In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled.
653.	In Schedule TDS, applicable dropdown in column 2 should be selected
654.	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8(ii) - 9 - 10
655.	In Schedule TCS total of col 7(i) "Claimed in own hands" should be equal to sum of individual values
656.	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
657.	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
658.	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
659.	In Schedule TCS, applicable dropdown in column 2(i) should be selected
660.	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
661.	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7

## 2.2 Category B:

Table 3: Category B Rules

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

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15.	In Schedule ET, Amount spent on administrative and management functions of the Trust should not exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years
16.	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.
17.	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.
18.	In Schedule Part B-TI, Exemptions under section 11 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) should not be claimed against Additions in Sl. No. 7ix of Part B1- Part B-TI.
19.	In Schedule Part B – TI (Part B2), Political party has claimed exemption at field 4 should not be more than voluntary contribution and heads of income.
20.	Exemption u/s 13A is not allowed, if political party is not registered under section 29A of Representation of People Act, 1951.
21.	Exemption u/s 13A is not allowed, if political party is registered under section 29A of Representation of People Act, 1951 but not providing registration number and date of registration.
22.	In Schedule OS, Sl. No. 3a "Deductions under section 57" is not allowed to fill if Income belongs to Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" only
23.	In Schedule Part B-TI (Part B3), expenditure in Sl. No. 2 should not be claimed against additions in Sl. No. 4(vii).
24.	Exemption u/s 13A is not allowed, if political party is selected 'yes' under "Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?" but not providing date of submission of the report in Schedule PP.
25.	Assessee is claiming exemption under section 10(23C)(iv) or 10(23C)(v) having Activity run for general public utility (GPU) as referred u/s 2(15) AND the summation of percentage of receipt from such activity exceeds 20%. Income should be computed in accordance with the provisions twenty second proviso to Section 10(23C) of the Income Tax Act and PartB-3 of PartB-TI is applicable.
26.	Where json is having "0" values in all income fields.
27.	TDS credited in hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TDS of their ITR
28.	TCS credited in hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TCS of their ITR
29.	For Resident taxpayers, DTAA benefit is not available in rate of taxation, and the claim may not be allowed. Please re-check the claims made. Residents may claim DTAA benefit under Schedule TR and FSI

30.	The gross receipts shown for income as Virtual Digital Assets in Schedule TDS, on which credit for TDS u/s 194S has been deducted, are higher than the total of the receipts shown under Income from Virtual Digital Assets in the return of income.
31.	The gross receipts shown for income as Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB in Schedule TDS, on which TDS u/s 194B has been deducted, are higher than the income shown under Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB in the return of income.
32.	The gross receipts shown for income as Income from the activity of owning and maintaining race horses in Schedule TDS, on which TDS u/s 194BB has been deducted, are higher than the income shown under Income from the activity of owning and maintaining race horses in the return of income.
33.	The gross receipts shown for Income by way of winnings from online games chargeable u/s 115BBJ in Schedule TDS, on which TDS u/s 194BA has been deducted, are higher than the income shown under Income by way of winnings from online games chargeable u/s 115BBJ.

## Annexure 1

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

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

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

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Schedule Part B-TI (Part B1)	Amount in addition to amount referred to in (v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C)	Sl. No. 6(vi)	Sl. No. 31(xx)
Schedule 115BBI	Deemed income referred under section 11(1B)	Sl. No. 2	Sl. No. 33(a)
Schedule 115BBI	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	Sl. No. 1	Sl. No. 33(b)
Schedule 115BBI	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is excluded from the total income as per section 13(1)(c)	Sl. No. 3	Sl. No. 33(c)(i)
Schedule 115BBI	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d)	Sl. No. 4	Sl. No. 33(c)(ii)
Schedule 115BBI	Income which is not excluded from the total income as per section 11(1)(c)	Sl. No. 5	Sl. No. 33(e)
Schedule Part B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7(ii)	Sl. No. 34
Schedule Part B-TI (Part B1)	Income chargeable under section 12(2)	Sl. No. 7iii	Sl. No. 35(a)
Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2) during any earlier previous year	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 37A

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Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 37B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 37C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 37D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 37E
Schedule A	Income derived from the property/income earned during previous year (Excluding corpus) and Any other	Column "Total" of Sl. No. C7 (Revenue + Capital) + Column "Total" of Sl. No. C1 (Revenue + Capital)	Sl. No. 37F

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

<b>Name of Schedule - ITR</b>	<b>Description in ITR</b>	<b>Field Reference in ITR</b>	<b>Field Reference in Form 10BB</b>
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	Column "Total" of Sl. No. B1 (Revenue + Capital)	Sl. No. 23(ix)
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	Column "Total" of Sl. No. B3 (Revenue + Capital)	Sl. No. 23(x)
Schedule A	Donation to any person other than trust or institution registered u/s 12AB or	Column "Total" of Sl. No. B4 (Revenue + Capital)	Sl. No. 23(xi)

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	approved u/s 10(23C)(iv)/(v)/(vi)/(via)		
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	Column "Total" of Sl. No. B5 (Revenue + Capital)	Sl. No. 23(xiii)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	Column "Total" of Sl. No. B6 (Revenue + Capital)	Sl. No. 23(xii)
Schedule A	Applied for any purpose beyond the objects of the trust or institution	Column "Total" of Sl. No. B7 (Revenue + Capital)	Sl. No. 23(xiv)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Sl. No. 7(iv)	Sl. No. 23(vii)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Sl. No. 7(v)	Sl. No. 23(viii)
Schedule B-TI (Part B1)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to section 11(1)	Sl. No. 6(iv)	Sl. No. 23(xvii)
Schedule B-TI (Part B1)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	Sl. No. 6(vi)	Sl. No. 23(xviii)
Schedule B-TI (Part B1)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	Sl. No. 6(v)	Sl. No. 23(xix)

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Schedule B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7ii	Sl. No. 26
Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2) during any earlier previous year	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 27A
Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 27B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 27C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 27D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 27E
Schedule A	Income derived from the property/income earned during previous year (Excluding corpus) and Any other	Column "Total" of Sl. No. C7 (Revenue + Capital) + Column "Total" of Sl. No. C1 (Revenue + Capital)	Sl. No. 27F
Schedule Part B-TI (Part B1) Or Schedule J	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution)	Sl. No. 6(iii) of Schedule B-TI (Part B1)	Sl. No. 23(v)
Schedule Part B-TI (Part B1) Or Schedule J	Repayment of loan during the previous year	Sl. No. 6(ii) of Schedule B-TI (Part B1)	Sl. No. 23(vi)