

Instructions for filling ITR-1 SAHAJ
A.Y. 2021-22

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-1 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2021-22 only, i.e., it relates to income earned during the Financial Year 2020-21.

2. Who is eligible to use this Return Form

This Return Form is to be used by an individual who is a resident other than not ordinarily resident, whose total income for the Assessment Year 2021-22 does not exceed Rs. 50 lakh and who has income under the following heads:-

- (a) Income from Salary/ Pension; or
- (b) Income from One House Property; or
- (c) Interest income and/ or family pension taxable under Other Sources.

NOTE:

Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who is not eligible to use this Return Form?

- A. This Return Form should not be used by an individual who –
- (a) is a Director in a company;
 - (b) has held any unlisted equity shares at any time during the previous year;
 - (c) has any asset (including financial interest in any entity) located outside India;
 - (d) has signing authority in any account located outside India; or
 - (e) has income from any source outside India.
 - (f) has deferred tax on ESOP received from employer being an eligible start-up.
 - (g) has withdrawn cash and TDS has been deducted u/s 194N on such withdrawal.
- B. This return form also cannot be used by an individual who has any income of the following nature during the previous year:-

- (a) Profits and gains from business and professions;
 - (b) Capital gains;
 - (c) Income from more than one house property;
 - (d) Income under the head other sources which is of following nature:-
 - (i) winnings from lottery;
 - (ii) activity of owning and maintaining race horses;
 - (iii) income taxable at special rates under section 115BBDA or section 115BBE;
 - (e) Income to be apportioned in accordance with provisions of section 5A; or
 - (f) Agricultural income in excess of ₹5,000.
- C. Further, this return form also cannot be used by an individual who has any claims of loss/deductions/relief/tax credit etc. of the following nature:-
- (a) any brought forward loss or loss to be carried forward under the head 'Income from house property';
 - (b) loss under the head 'Income from other sources';
 - (c) any claim of relief under section 90 and/or section 91;
 - (d) any claim of deduction under section 57, other than deduction under clause (iia) thereof (*relating to family pension*); or
 - (e) any claim of credit of tax deducted at source in the hands of any other person.

4. Annexure-less Return Form

No document (including TDS certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

5. Key changes (as compared to ITR for AY 2020-21)

- (a) Option to avail benefit of new tax regime u/s 115BAC is provided in ITR-1. Option should be availed within due date mentioned as per section 139(1).
- (b) ITR 1 cannot be filed by the assessee who is having TDS u/s 194N.
- (c) Resident Individual having Income-Tax deferred on ESOP is restricted to file ITR-1
- (d) Quarterly breakup of dividend income to be provided.
- (e) Schedule DI is removed.
- (f) Date of Donation made in cash has inserted to calculate eligible amount of donation u/s 80GGA

6. Manner of filing and Verification of this Return Form

This Return Form can be filed with the Income-tax Department in any of the following ways:-

- A. electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manner –
- (i) digitally signing the verification part, or
 - (ii) authenticating by way of electronic verification code (EVC), or
 - (iii) Aadhaar OTP, or
 - (iv) by sending duly signed paper Form ITR-V - Income Tax Return Verification Form by post to CPC at the following address –
 “Centralized Processing Centre,
 Income Tax Department,
 Bengaluru— 560500,
 Karnataka”.

The Form ITR-V - Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-filing account.

- B. in paper form, at the designated offices of Income-tax Department, along with duly signed Form ITR-V. This mode of furnishing return is permissible only in case of super senior citizens (*i.e. an individual of the age of 80 years or more at any time during the previous year*).

7. **Filling out the ITR V- Income Tax Return Verification Form**

Where the Return Form is furnished in the manner mentioned at 5A(iv) above, the assessee should print out Form ITRV- Income Tax Return Verification Form. ITRV- Income Tax Return Verification Form, duly signed by the assessee then has to be sent by ordinary post or speed post only to Central, Processing Centre, Income Tax Department, Bengaluru- 560500 (Karnataka).

8. **Obligation to file return**

Every individual whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), exceeds the maximum amount which is not chargeable to income-tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act. The maximum amount which is not chargeable to income tax for Assessment Year 2021-22, in case of different categories of individuals, is as under:-

(Applicable if New Tax Regime u/s 115BAC is not opted)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	3,00,000

(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	5,00,000

(Applicable if New Tax Regime is opted u/s 115BAC)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	2,50,000
(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	2,50,000

If a person whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceeds the maximum amount which is not chargeable to income-tax but fulfils one or more conditions mentioned below is obligated to furnish his return of income. In case of any doubt, please refer to relevant provisions of the Income-tax Act.

- Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts;
- Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person;
- Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

Item by Item Instructions to fill up the Return Form

Part- A – General Information

Field Name		Instruction
PAN		Enter the PAN as in PAN card
Name		Enter the full Name as per PAN card
Date of Birth		Enter the Date of Birth as per the PAN card
Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits)		Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
Mobile Number		Enter the PAN holder's mobile number. This will be used for official communication with the PAN holder.
Email Address		Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Address	Flat/ Door/ Block No.	Enter the Flat or House Number
	Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
	Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated

Field Name		Instruction
	Area/ Locality	Enter the name of area or locality in which the house is situated
	Town/ City/ District	Enter the name of town or City or District in which the house is situated
	State	Select the name of State from the dropdown
	Country	Select the name of Country from the dropdown
	PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Nature of Employment		Please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Govt' (b) If you are a State Government Employee, tick 'State Govt' (c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking' (d) If you are drawing pension, tick 'Pensioners' (e) If you are an employee of Private Sector concern, tick 'Others' (f) If you have income from Family Pension, etc., tick 'Not applicable'
Filed u/s		Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)'
Or Filed in response to notice u/s		In case the return is being filed in response to a statutory notice, please tick the applicable check box - (a) If filed in response to a notice under section 139(9), tick '139(9)' (b) If filed in response to notice under section 142(1), tick '142(1)' (c) If filed in response to notice under section 148, tick '148'
If revised/defective, enter Receipt No. and Date of filing original return		If this is a revised return, or a return being filed in response to notice under section 139(9), please enter the acknowledgement number and date of filing of the original return.
If filed in response to notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number ('DIN') & Date of such Notice or Order		In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, please enter the Unique number/ Document Identification Number ('DIN') and date of the relevant statutory Notice or condonation order.
Are you opting for new tax regime u/s 115BAC?		a) If opting for New Tax regime u/s 115BAC, tick 'Yes' b) If opting for Old Tax regime u/s 115BAC, tick 'No'

Field Name	Instruction
	If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC) 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax) 3) Interest payable on borrowed capital for self occupied property 4) Standard Deduction in case of family pension 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2)) NOTE : 1. Option for new tax regime u/s 115BAC will be available only till due date of filing of return u/s 139(1) 2. Taxpayer can opt in or withdraw from new tax regime u/s 115BAC in revised return if it is filed with in due date as per section 139(1)
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) ☐ Yes ☐ No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]	In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceeds the maximum amount which is not chargeable to income-tax, tick 'Yes': a) Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts; b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person; c) Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity. Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), exceeds the maximum amount which is not chargeable to income-tax.
Have you deposited amount or	Please tick 'Yes' in case an amount / aggregate amount

Field Name	Instruction
aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked

Part- B – Gross Total Income

Field No.	Field Name	Instruction
Income from salary/pension		
B1(i)	Gross Salary (ia + ib + ic)	This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below.
B1(i)(a)	Salary as per section 17(1)	Please enter the Salary as per Part B of Form 16
B1(i)(b)	Value of perquisites as per section 17(2)	Please enter the Value of perquisites as per Part B of Form 16
B1(i)(c)	Profits in lieu of salary as per section 17(3)	Please enter the Profits in lieu of salary as per Part B of Form 16
B1(ii)	Less allowances to the extent exempt u/s 10 [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
	List of allowances (<i>to be provided in drop down</i>)	Sec 10(5)- Leave Travel concession/assistance Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India

Field No.	Field Name	Instruction
		Sec 10(10)- Death-cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First Proviso- Compensation limit notified by CG in the Official Gazette
		Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government
		Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service
		Sec 10(10CC)- Tax paid by employer on non-monetary perquisite
		Sec 10(13A)- Allowance to meet expenditure incurred on house rent Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(14)(i)- Prescribed allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living. Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Any Other - In case of any other allowances enter the details in a text box provided.
		Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB Note: This allowance can be claimed if new tax regime u/s 115BAC is opted
		Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee Note: This allowance can be claimed if new tax regime u/s 115BAC is opted
B1(iii)	Net Salary (i – ii)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [B1(ii)] from the Gross Salary [B1(i)]

Field No.	Field Name	Instruction
B1(iv)	Deductions u/s 16 (iva + ivb + ivc)	This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below.
B1(iv)(a)	Standard Deduction u/s 16(ia)	Please enter the Standard Deduction admissible u/s 16(ia) (<i>as per Part B of Form 16</i>) Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B1(iv)(b)	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (<i>as per Part B of Form 16</i>) Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B1(iv)(c)	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (<i>as per Part B of Form 16</i>) Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B1(v)	Income chargeable under the Head 'Salaries' (iii - iv)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B1(iv)] against the Net Salary [B1(iii)]
Income from house property		
B2	Type of House Property	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consists of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'
B2(i)	Gross rent received/ receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to be let out during the year.
B2(ii)	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
B2(iii)	Annual Value (i – ii)	This is an auto-populated field representing the amount of Gross rent [B2(i)] as reduced by Tax paid to local authorities [B2(ii)].
B2(iv)	30% of Annual Value	Please enter 30% of Annual Value so arrived at.
B2(v)	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed

Field No.	Field Name	Instruction
		with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. Note: Interest paid for self-occupied property cannot be claimed if new tax regime u/s 115BAC is opted
B2(vi)	Arrears/Unrealized Rent received during the year Less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
B2(vii)	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:-Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2	This is an auto-populated field which represents the income chargeable under the head 'House Property'. The same is computed as Annual Value [B2(iii)] less Standard deduction [B2(iv)] less Interest payable on borrowed capital [B2(v)], including the arrears/unrealized rent, if any [B2(vi)]. If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakhs. In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form ITR-1 (Sahaj).
Income from other Sources		
B3	Income from other Sources	Please select the nature of income from the drop down (as per list given below) and enter the amount of income. In case multiple items of income are to be reported, please enter details of each income as separate line item. <u>List of categories of income:-</u> (a) Interest from Savings Bank Account (b) Interest from Deposit (Bank/Post Office/ Cooperative Society) (c) Interest from Income Tax Refund (d) Family pension (e) Dividend

Field No.	Field Name	Instruction
		(f) Any Other - In case of any other interest income enter the details in a text box provided. If Dividend Income is selected, please enter Quarterly breakup of Dividend Income earned in the given table.
	Less: Deduction u/s 57(iia) (In case of family pension only)	In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [<i>i.e. 1/3 of the amount of family pension received, or rupees fifteen thousand, whichever is less</i>]. Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set off loss, please use ITR -2	This is an auto-populated field which represents the aggregate of 'Income from Salary' [B1(v)], 'House Property' [B2(vii)] and 'Income from Other Sources' (B3). Note: In a case where option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?', and Income from 'House Property' B2(vii) is negative, Then this is an auto-populated field which represents the aggregate of 'Income from Salary' [B1(v)], and 'Income from Other Sources' (B3).

Part- C – Deductions and Taxable Total Income

In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year-

Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21)

Section	Nature of deduction	Instruction
80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a Recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.

Section	Nature of deduction	Instruction
		The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80CCC	Deduction in respect of contribution to certain Pension Funds	Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80CCD (1)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. The amount eligible is subject to maximum limit of 10% of salary. In case there is no income from salary, then amount eligible is subject to maximum limit of 20% of Gross Total Income. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD. The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.

Section	Nature of deduction	Instruction
		Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80CCD (2)	Deduction in respect of contribution of employer to pension scheme of Central Government	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10% of salary in case the nature of employment selected is other than 'Central Govt' In case the nature of employment selected is 'Central Govt.' then amount eligible is subject to maximum limit of 14% of salary.
80D	Deduction in respect of health insurance premia	This field will be auto populated from schedule 80D. Please fill schedule 80D for claiming the deduction. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down. 1. Dependent person with disability 2. Dependent person with severe disability The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80DDB	Deduction in respect of medical treatment etc.	Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop-down menu and enter relevant amount. 1. Self or Dependent 2. Senior Citizen - Self or Dependent The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year.

Section	Nature of deduction	Instruction
		However, in case of senior citizen the applicable limit is ₹1,00,000. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80E	Deduction in respect of interest on loan taken for higher education	Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80EE	Deduction in respect of interest on loan taken for residential house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/s 80EE. The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80EEA	Deduction in respect of interest on loan taken for certain house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2020 to 31 March 2021 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA. In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80EEB	Deduction in respect of purchase of electric vehicle.	Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB.

Section	Nature of deduction	Instruction
		The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	Please enter the details of amount of donations made during the year to charitable institutions or specified funds, in the respective table given in the drop-down list: <u>Table A:</u> Donations entitled for 100% deduction without qualifying limit <u>Table B:</u> Donations entitled for 50% deduction without qualifying limit <u>Table C:</u> Donations entitled for 100% deduction subject to qualifying limit <u>Table D:</u> Donations entitled for 50% deduction subject to qualifying limit <u>Please fill schedule 80G</u> Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80GG	Deduction in respect of rents paid	Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG. The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein. Please ensure to submit Form 10BA to claim this deduction. Note: Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80GGA	Deduction in respect of certain donations for scientific research or rural development	Please enter the amount of donation made during the year to a research association, university, college or other institution, public sector company, local authority or an approved association or institution for carrying out scientific research, or research in social science or statistical research or implementation of rural development programme or carrying out any eligible project or scheme, which is eligible for deduction u/s 80GGA.

Section	Nature of deduction	Instruction
		No deduction shall be allowed under this section in respect of any sum exceeding two thousand rupees unless such sum is paid by any mode other than cash w.e.f. 01.6.2020. Please fill schedule 80GGA. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80GGC	Deduction in respect of contributions given by any person to Political parties	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80TTA	Deduction in respect of interest on deposits in savings account	Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80TTB	Deduction in respect of interest on deposits in case of senior citizens	This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted
80U	Deduction in case of a person with disability	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options:

Section	Nature of deduction	Instruction
		1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted

Field No.	Field Name	Instruction
C1	Total deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A.
C2	Total Income (B4-C1)	This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B4] reduced by claim of total deductions [C1].
	Exempt income (For reporting Purposes)	Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item. Please also note that the maximum amount of agriculture income that can be reported in Form ITR-1 is up to Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.
	List of other types of exempt income (drop down to be provided)	Agriculture Income (less than equal to Rs.5000) Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D) Sec 10(11)- Statutory Provident Fund received Sec 10(12)- Recognized Provident Fund received Sec 10(13)- Approved superannuation fund received Sec 10(16)- Scholarships granted to meet the cost of education Sec 10(17)- Allowance MP/ MLA/ MLC Sec 10(17A)- Award instituted by Government Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award

Field No.	Field Name	Instruction
		Defense Medical Disability Pension
		Sec 10(19)- Armed Forces Family pension in case of death during operational duty
		Sec 10(26)- Any income as referred to in section 10(26)
		Sec 10(26AAA)- Any income as referred to in section 10(26AAA)
		Any Other- In case of any other exempt income enter the details in a text box provided. If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'
		Sec 10(17)-Allowance for MP/MLA/MLC cannot be claimed as exempt income

Part- D – Computation of Tax Payable

Field No.	Field Name	Instruction
D1	Tax payable on total income	Please compute the amount of tax payable on Total Income as per the tax computation table given below.
D2	Rebate u/s 87A	If you are a resident individual, whose total income does not exceed ₹, 500,000 you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable, or ₹12,500, whichever is less.
D3	Tax after Rebate	Please enter the tax payable after claiming rebate (D1 – D2).
D4	Health and Education Cess @4%	Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3)
D5	Total Tax & Cess	Please enter the sum of tax after rebate and health & education cess. (D3 + D4)
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	Please enter the amount of tax relief admissible u/s 89, computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year.
D7	Interest u/s 234A	Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A.
D8	Interest u/s 234B	Please compute the amount of interest payable for short payment of advance tax, if any, as per provisions of section 234B.
D9	Interest u/s 234C	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C. Note : If the shortfall in the advance tax instalment or the failure to pay the same on time is on account of dividend income, no interest under section 234C

Field No.	Field Name	Instruction
		shall be charged if the assessee has paid the whole of the amount of tax payable in respect of dividend income, had such income been a part of the total income, as part of the remaining instalments of advance tax which are due or where no such instalments are due, by the 31st day of March of the financial year. Dividend income included in Total income will be computed as 'Lower of Dividend income and total income' The computed dividend income as mentioned above shall be distributed among 5 quarters by giving preference to QTR 5 to QTR 1 as it is more beneficial to assessee. 234C will be calculated on tax on returned income which is calculated as under: • QTR 1 (upto 15 June) – "Total Income other than Dividend Income + Dividend income distributed in QTR 1" • QTR 2 (from 16 June to 15 Sept) – "Total Income other than Dividend Income + Dividend income distributed in QTR 1 and QTR 2" • QTR 3 (from 16 Sept to 15 Dec)– "Total Income other than Dividend Income + Dividend income distributed in QTR 1, QTR 2 and QTR 3" • QTR 4 (from 16 Dec to 15 Mar) – "Total Income other than Dividend Income + Dividend income distributed in QTR 1, QTR 2, QTR 3 and QTR 4" • QTR 5 (from 16 Mar to 31 Mar) – "Dividend income distributed in QTR 5"
D10	Fee u/s 234F	Please enter the amount of fees payable for delay in filing return of income as per section 234F.
D11	Total Tax, Fee and Interest	Please compute the total sum payable towards tax, fee and interest after claiming relief. (D5+D7+D8+D9+D10-D6)
D12	Total Taxes Paid	Please enter the amount of total tax paid by way of advance tax, self-assessment tax, TDS and TCS. Please fill up Schedule-IT and Schedule-TDS as applicable.
D13	Amount payable (D11–D12) (if D11 > D12)	Please compute the net amount payable, if any, after claiming credit of taxes paid (D11-D12)
D14	Refund (D12 – D11) (if D12 > D11)	Please compute the net amount refundable, if any, after claiming credit of taxes paid (D12-D11).

Part- E – Other Information (details of all bank accounts in India)

Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account/accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.

Field Name	Instruction
IFS Code of the bank	Please enter the IFS Code of the Bank (11 digits)
Name of the Bank	Please enter name of the Bank
Account Number	Please enter account number of the Bank

Schedule 80G – Details of donations entitled for deduction u/s 80G

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule: -

1. Name and address of Donee
2. PAN of Donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Schedule 80GGA – Details of donations for scientific research or rural development

Please furnish following details of donations made for scientific research or rural development during the year in the respective table given in the Schedule: -

1. Relevant clause under which deduction is claimed
2. Name and address of Donee
3. PAN of Donee
4. Total amount of donation – give break-up of amount paid in cash/other mode
5. Date of Donation in cash
6. Amount which is eligible for deduction

Schedule 80D – Deduction in respect of health insurance premia

Field No.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'
1a	Self & Family	This field will be available if 'No' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and

Field No.	Field Name	Instruction
		(ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.

Field No.	Field Name	Instruction
Note: The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.		

Schedule-IT: Details of Advance/Self-assessment tax payments

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
1	BSR Code	Please enter the seven-digit BSR code of Bank at which tax was deposited.
2	Date of Deposit (DD/MM/YYYY)	Please enter date on which tax was deposited in DD/MM/YYYY format.
3	Serial Number of Challan	Please enter the Serial Number of Challan.
4	Tax paid	Please enter the tax amount deposited.

Schedule-TDS: Details of TDS/TCS

Column No.	Field Name	Instruction
1	TAN of Deductor/ Collector or PAN/ Aadhaar No. of the Tenant	Please enter the TAN of the Deductor/ Collector. In case tax has been deducted by the tenant, provide the PAN/ Aadhaar No. of the Tenant.
2	Name of the Deductor/ Collector/ Tenant	Please enter the name of the Deductor/ Collector/ Tenant.
3	Gross payment/ receipt which is subject to tax deduction/ collection	Please enter the gross amount of payment or receipt in respect of which tax has been deducted or collected at source.
4	Year of tax deduction/ collection	Please enter the year in which tax has been deducted or collected at source.
5	Tax Deducted/ collected	Please enter the amount of tax which has been deducted or collected at source.
6	TDS/TCS credit out of (5) claimed this Year	Please enter the amount of TDS deducted or TCS collected, for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return. Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

Before signing the verification (as mentioned in Section 5 above- Manner of filing and Verification), please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

TRP Details:

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Tax Computation Table

(A) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2020-21-

S. No.	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(B) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21 –

S. No.	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(C) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21 –

S. No.	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000

3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

(D) In case of individual or HUF opting for new tax regime u/s 115BAC for the financial year 2020-21

S. No.	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000
4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

Paper return

In case of paper returns the information in certain columns which is being auto populated, has to be computed and furnished by the taxpayer manually.

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Important points to remember while filing return of income in ITR utility (online or offline)

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the taxpayer.

List of Category A Rules for ITR 1 are as below:

Sl. No.	Description of Rules	Mapping of Rules for ITR 1
1.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details sum of sr. no B5(a),B5(b) and B5 (c) is more than 1,50,000
2.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and employer category is Pensioners or Not Applicable, then Deduction u/s	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned at field

	80CCD(1) should not be more than 20% of Gross total Income	Instructions to Form ITR-1 (A.Y. 2021-22) "B5(c) is more than 20% of value mentioned in the field sr. no B4 and "Nature of Employment " is "Pensioners" or" Not Applicable" Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
3.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and If the employer category is other than pensioners or Not applicable then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details, if employer category is other than Pensioners or Not applicable then value mentioned at field "B5(c) cannot be more than 10% of value mentioned in the Field " B1(iii)-B1(ib)" i.e., (Net Salary-Value of Perquisites) Note: This rule will be applicable only if system calculated value of 80CCD(1)>0 Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
4.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Deduction u/s 80CCD (2) should not be more than 10% of salary by employer other than Central Government	Value mentioned in the field Sr. no B5 (e) is more than 10% of value mentioned in the field " Net salary - Perquisites" (B1(iii)-B1(ib) and Nature of Employer is any of following: State Government Public Sector Undertaking Others Note: If the GTI is less than or equal to zero, this rule will skipped Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
5.	If Assessee is claiming deduction under section 80DD, providing eligible category description is mandatory	In schedule Income details value at field sr. no B5(g) is greater than zero the corresponding drop down

		Instructions to Form ITR-1 (A.Y. 2021-22) is null or not provided
6.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(g) is selected as Dependent with disability" and the value at field B5(g) is less than or more than 75,000 Note : If GTI is less than 75000, then 80DD should be allowed upto GTI.
7.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then the amount that can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to 125,000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(g) is selected as Dependent with disability" and the value at field B5(g) is less than or more than 125,000 Note : If GTI is less than 125000, then 80DD should be allowed upto GTI.
8.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' Resident assessee cannot claim deduction u/s 80DDB for more than Rs. 1,00,000.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(h) is selected as "Senior Citizen - Self or Dependent" and the value at field B5(h) is more than 1,00,000
9.	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory	In schedule Income details value at field sr. no B5(h) is greater than zero the corresponding drop down is null or not provided
10.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40,000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(h) is selected as "Self or Dependent " and the value at field B5(h) is more than 40,000
11.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Deduction u/s 80G claimed, details should be provided in Schedule 80G	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details Value mentioned at Sr. no. 5(m) is greater than ZERO And

		Instructions to Form ITR-1 (A.Y. 2021-22) In Schedule 80G fields all the values mentioned in Eligible amount of donation A,B C,D and E are Zeros or null
12.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80G, in Table F, Donation should be equal to sum of donation entitled for 100% deduction without qualifying limit + donation entitled for 50% without qualifying limit + donation entitled for 100% deduction subject to qualifying limit + donation entitled for 50% subject to qualifying limit	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Eligible Deduction at serial number F (Donation A+B+C+D) should be equal to Eligible Donation in A+Eligible Donation in B+ Eligible Donation in C+ Eligible Donation in D
13.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details Value mentioned in the field 5(m) is more than value mentioned at E of schedule 80G
14.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee can claim deduction under section 80TTA to the maximum limit of Rs.10,000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned in the field B5(q) is greater than Rs.10,000
15.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 80TTA should not be more than savings account interest income under other sources.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Income details value at field Sr. no. 5(q) is more than value mentioned in the field Sr. no. B3 (If drop down selected is "Interest from savings bank account")
16.	Deduction u/s 80TTA cannot be claimed by Senior Citizen (date of birth is on or after 02.04.1961)	If Date of Birth is 60 years or more as per personal information of Schedule Income details and value in Part C Deduction and Taxable total income in Schedule Income details value in the field Sr.no. 5(q) is more than Zero.
17.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee can claim deduction under section 80TTB to the maximum limit of Rs.50,000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details date of birth is before 02.04.1961 in the personal information and the value in the field B5(r) is more than Rs. 50,000

18.	Assessee being less than 60 years of age cannot claim deduction under section 80TTB (date of birth is before 02.04.1961)	Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Income Details age of the assessee is less than 60 years as per the personal information and the value in the field B5(r) is more than Zero.
19.	Assessee being senior citizen cannot claim deduction under section 80TTB on other than interest income from other source	In schedule Part A General date of birth is before 02.04.1961—in the personal information and the value in the field B5(r) is more than the sum of values entered at fields "Interest from Savings Account" and ""Income from Deposits (Bank/Post Office/Cooperative Society)" in B3 of schedule Income Details
20.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then the amount that can be claimed for category "Self with severe disability" u/s 80U should be equal to 125,000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at B5(s) is selected as "Self with severe disability" and the value at field B5(s) is less than or more than 125,000 Note : If GTI is less than 125000, then 80U should be allowed upto GTI.
21.	If Assessee is claiming deduction under section 80U providing eligible category description is mandatory	In schedule Income details value at field sr. no B5(s) is greater than zero the corresponding drop down is null or not provided
22.	Total of chapter VI-A deductions should match with sum of individual deductions restricted to GTI	In schedule Income details value at field B4 is greater than zero, AND The value at field B6-"Total deductions" IS NOT EQUAL to total values in the fields (B5(a) to B5(s) or B4 whichever is Less.
23.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then amount that can be claimed for category "Self with disability" u/s 80U should be equal to is 75,000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(s) is selected as "Self with disability" and the value at field B5(s) is less or more than 75,000 Note : If GTI is less than 75000, then 80U should be allowed upto GTI.

24.	Deductions claimed under Chapter VI-A is should not be more than "Gross Total Income"	Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Income details Sr. no B6 is more than sr no. B4 Note : This rule will be applicable only if B6>0.
25.	ITR-1 -"Name" of taxpayer in ITR does not match with the "Name" as per the PAN data base (This will be verified at the time of upload. To ensure that the name entered is as appearing in the PAN card)	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base
26.	In the return filed "Gross Total Income" and all the heads of income is entered should be more than zero if tax liability has been computed and paid	Income and Deduction - Income from Salary (B1v)AND Income from HP(B2vii) AND Income from OS(B3) AND GROSS TOTAL INCOME (B4)is Zero OR NULL AND In Tax Computation schedule - Tax payable on total Income or Total Tax & Cess is more than Zero AND In Schedule Tax paid if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100.
27.	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed.	In schedule Income details Part B Gross Total Income all the fields from B1 to B4 are zero or null and In exempt Income all the fields in sr no B7 are zero or null And In Tax computation all the fields from Sr. no. D1-D5 are ZERO or NULL And In Tax Computation any field of Total Taxes paid Sr no. D12 is zero or null Note:-Schedule TCS has been excluded since there may be a case where the tax has collected as per sec.206C(1D) AND Sec206C(1F) and the assessee is not having taxable income. In schedule income details - Sr.no

		Instructions to Form ITR-1 (A.Y. 2021-22) B1(i) of Income from Salary is zero or null AND B2 (i) + B2(vi) of Income from HP is zero or null AND Income from OS (B3) is zero or null AND Gross Total Income(B4) is less than or equal to zero or null AND Exempt income (for reporting purpose) is equal to ZERO or null AND In Part-D COMPUTATION OF TAX PAYABLE, tax fields from Sl.8 to sl.12 are equal to zero and Null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 OR in schedule TDS (as per Form 16C furnished by Tax payer(s)), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100 OR Total Advance Tax Paid at sl. 23(a) is more than zero
28.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Gross Total Income should be equal to the Total of Income from Salary, House Property & Other Sources.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Income details (B1(vi)+B2(vii)+B3) is not equal to B4
29.	Rebate u/s 87A cannot be claimed by Resident Individual having Total income of more than Rs. 5,00,000	In schedule Part B Gross Total value in the field Sr.no 7 is greater than 5,00,000 And Value in the field Sr.No.9 of schedule Income detail is greater than zero
30.	Total income should be the difference between "Gross total income" and "Total deductions" OR Zero if the gross total income minus deduction is negative	In schedule Income details value at field sr.no.B7 should be difference between value at field sr.no. B4 and B6 or

		Instructions to Form ITR-1 (A.Y. 2021-22) Zero if (B4-B6) is negative Note : Rounding off +5 and -5 . (i.e., allow to upload any value between calculated value +5 and -5) Note - Dont restrict upload if variation is upto +100 and -100
31.	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"	In the schedule Income details value at the field B10 is not equal to difference between B8 and B9 if B8 >= B9. If B8 < B9, then B10 = 0.
32.	The amount at "Total tax and Cess" should be equal to sum of "Tax after Rebate" and "Health & Education Cess"	In Schedule Income details value at the field B12 is not equal to sum of values mentioned in the field B10 and B11
33.	"Total Tax, Fees & Interest" should be equal to the sum of "Total Tax & Cess + Interest u/s 234A + 234B+ 234C + 234F-Relief u/s 89"	In schedule Income Details value mentioned at the field"B17" is not equal to sum of values in the fields (B12+B16-B13)
34.	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F	In schedule Income Details value mentioned in S. No. B16 is not equal with sum of values mentioned in S. No. 15(Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F)
35.	Form 10IE should be filed to claim relief u/s 89	In schedule income details, relief u/s 89(1) to be provided only if Form 10E is filed by assessee
36.	Agriculture Income shown as exempt cannot be more than Rs 5000/-	In the schedule Income Details in Exempt Income- value for agriculture income shown as exempt is more than 5,000
37.	In "schedule "Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.	In schedule "Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.
38.	Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details section 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster dropdown is selected more than one time under Exempt Income
39.	Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down	In schedule Income Details - Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as

	cannot be selected more than one time under Exempt Income.	Instructions to Form ITR-1 (A.Y. 2021-22) mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down is selected more than one time under Exempt Income
40.	Sec 10(11)-Statutory Provident Fund received drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details -Sec 10(11)-Statutory Provident Fund received drop-down is selected more than one time under Exempt Income
41.	Sec 10(12)-Recognized Provident Fund received drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details Sec 10(12)-Recognized Provident Fund received drop-down is selected more than one time under Exempt Income
42.	Sec 10(13)-Approved superannuation fund received drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in Sec 10(13)-Approved superannuation fund received drop-down is selected more than one time under Exempt Income
43.	Sec 10(16)-Scholarships granted to meet the cost of education drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in -Sec 10(16)-Scholarships granted to meet the cost of education drop-down is selected more than one time under Exempt Income
44.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Sec 10(17)-Allowance MP/MLA/MLC drop-down cannot be selected more than one time under Exempt Income.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details in -Sec 10(17)-Allowance MP/MLA/MLC drop-down is selected more than one time under Exempt Income
45.	Sec 10(18)-Pension received by winner of "PARAM Vir Chakra or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in Sec 10(18)-Pension received by winner of "PARAM Vir Chakra or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down is selected more than one time under Exempt Income
46.	Defense Medical Disability Pension drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details Defense Medical Disability Pension drop-down is selected more than one time under Exempt Income
47.	Sec 10(19)-Armed Forces Family pension in case of death during operational duty drop-down cannot be selected more than one time under Exempt Income	In schedule Income Details -Sec 10(19)-Armed Forces Family pension in case of death during operational duty drop-down is selected more than one time under Exempt Income

48.	Sec 10(26)-Any income as referred to in section 10(26) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain category of assesses of NE Region and Ladakh)	Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Income Details-Any income as referred to in section 10(26) drop-down is selected more than one time under Exempt Income
49.	Sec 10(26AAA)-Any income as referred to in section 10(26AAA) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain Sikkimese assesseees)	In schedule Income Details -Any income as referred to in section 10(26AAA) drop-down is selected more than one time under Exempt Income
50.	Standard deduction allowed on House property should be equal to 30% of Annual value.	In Schedule Income Details Value at field "B2 iv" is not equal to 30% of value at "B2 iii" Note 1: This rule will not be applicable if value at B2iii < 0 Note 2: Rounding off +2 and -2.
51.	Gross rent received/ receivable/ lettable value should be more than zero or null where assessee is claiming municipal tax	In schedule Income Details Value at field "B2 (ii)" is more than zero AND Value at field "B2 (i)" is zero or null
52.	Taxpayer has selected type of property as let-out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero	In schedule Income Details Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "B2(i)" is null or Zero.
53.	In Schedule Gross Total Income, Sl.no B2iii. Annual Value should be output of SL.no B2i-B2ii	In schedule Income Details value at B2(iii) is not equal to difference of B2(i)-B2(ii)
54.	In Schedule Gross total Income, Sl.no B2vii. Income chargeable under the head 'House Property' (iii – iv-v + vi) should be equal to sum of B2iii- B2iv-B2v+B2vi or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".	In schedule Income Details value at B2(vii) is not equal to value of "B2iii- B2iv-B2v+B2vi" Note : If result is <0, then we have to restrict the same to 200000
55.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000 ,	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And

		Instructions to Form ITR-1 (A.Y. 2021-22) Value at the field B2(v) is more than 2,00,000
56.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"	In schedule Income Details if Type of House Property selected is "Self-Occupied" and Value at the field B2(ii) is greater than Zero
57.	"Interest from savings account" drop-down cannot be selected more than one time under Income from other sources	In schedule Income Details in B.3 dropdown "Interest from savings account" is selected more than one time under Income from other sources
58.	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources	In schedule Income Details in B3 dropdown Interest from Deposits (Bank/Post Office/Cooperative Society)" is selected more than one time under Income from other sources
59.	In schedule "Income Details" Income from other sources should be equal to sum of amounts entered in individual col. of income from other sources	In schedule "Income Details" value mentioned at sr.no B3 is not equal to sum of Interest from saving account, Interest from Deposit reduced by deduction u/s 57(iia)
60.	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is offered to tax and option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?	In schedule Income details Amount at dropdown "Family Pension" is zero and value at deduction u/s 57(iia) is more than zero.
61.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at field "B3-Deduction u/s 57(iia) is more than 15,000 or more than 1/3 rd. of value mentioned at field "family Pension" Note : Rounding off +1 and -1
62.	Interest from Income Tax Refund drop-down cannot be selected more than one time under Income from other sources.	In schedule Income Details in Sr.no.3 "Interest from Income Tax Refund" drop-down is selected more than one time under Income from other sources
63.	Family pension drop-down cannot be selected more than one time under Income from other sources.	In schedule Income Details in Sr.no.3 Family pension drop-down" is selected more than one time under Income from other sources
64.	Taxpayer claiming benefit of senior	The Date of Birth mentioned in Part

	citizen & super senior citizen, but date of birth is not matching with PAN database	Instructions to Form ITR-1 (A.Y. 2021-22) A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base
65.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then For Central and State Govt , PSU employees, the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Salary whichever is lower	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Part B Gross Total in personal Information category of employer is selected as "Central Government" or "State Government" or PSU And value at field Sr. No.B1(iv)(b)of schedule Salary is more than Rs. 5,000 or 1/5th of salary u/s 17 (1) i.e. B1(ia) of schedule Income Details - Part B- Gross Total Income- Salary. Note : Rounding off +1 and -1 .
66.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government and PSU	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and If employer category is not selected as Central or State Government or PSU And value at field Sr. No.B1(iv)(b) of Schedule Income Details - Part B- Gross Total Income- Salary is more than ZERO
67.	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3)	In schedule Income details value mentioned at Sr. no.B1(i) of schedule salary is not equal to sum of values mentioned in Sr. no. B(1)(i)(a), B(1)(i)(b), B(1)(i)(c)
68.	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10'.	In schedule Income details value mentioned at Sr. no. B1(iii) is not equal to difference of B1(i)-B1(ii) of schedule salary Note : If (i) - (ii) < 0, then restrict (iii) to Zero in Schedule Salary
69.	In Schedule Gross Total Income, B1 (iv) Deductions u/s 16 should be sum of B1 (iva+ivb+ivc)	In schedule salary Income details value mentioned at B1(iv) is not equal to sum of B1(iva+ivb+ivc)
70.	In Schedule Gross Total Income, Sl.no B1v Income chargeable under Salaries should be (B1iii- B1iv)	In schedule Income details value mentioned at B1(v) is not equal to difference of B1(iii)-B1(iv) in schedule salary

		Instructions to Form ITR-1 (A.Y. 2021-22)
		Note : If result is -ve, then restrict to zero.
71.	"Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary"	In schedule Income details Value mentioned at sr.noB1(ii) is more than the value of field B1 in schedule Salary
72.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exemption u/Sec 10(5)- Leave Travel concession/assistance cannot be more than respective income in Salary as per section 17(1)	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned at s. no. B1(ii) for dropdown 10(5)- Leave Travel concession/assistance is more than the value mentioned at field "B1(ia) of schedule salary
73.	Exempt allowance Sec 10(6)- Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary	In schedule Income details value mentioned at sr no.B1(ii) for dropdown 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. is more than the value mentioned at field "B1(i)"
74.	Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than Gross salary	In schedule Income details value mentioned at sr. no.B1(ii)for dropdown 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India is more than the value mentioned at field "B1(i)"
75.	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000	Income Details value mentioned at sr. no B1(ii)for dropdown 10(10)-Death-cum-retirement gratuity received is more than 20,00,000 lakhs
76.	Exempt Allowance u/s Sec 10(10A)- Commuted value of pension received cannot be more than Salary as per sec 17(1)	In schedule Income details value mentioned at sr no.B1(ii)for dropdown 10(10A)-Commuted value of pension received is more than the value mentioned at field "B1(ia)"
77.	Exempt Allowance u/s 10(10AA)-Earned leave encashment on retirement cannot more than Salary as per sec 17(1) (Message to be shown to the tax payers while preparing the return that maximum deduction for a non-Government employees including PSU employee is only Rs 3 lakh)	In schedule Income details value mentioned at sr no.B1(ii)for dropdown 10(10AA)-Earned leave encashment on retirement is more than the value mentioned at field "B1(ia)"

78.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000	Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Income details value mentioned at sr no.B2(ii)for dropdown 10(10B)-First Proviso-Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000
79.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000	In schedule Income details value mentioned at sr. no.B1(ii) for dropdown 10(10C)-Amount received/receivable on voluntary retirement or termination of service is more than Rs. 5,00,000
80.	In exempt allowances only Sec 10(10B) (i) OR Sec 10(10B) (ii) OR Sec 10(10C) can be selected.	In schedule Income Details in field"B1(ii)" if more than one drop down is selected from "Sec 10(10B)(i)" or "Sec 10(10B)(ii)" or "Sec 10(10C)."
81.	Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)	In schedule Income details value mentioned at s. no. B1(ii) for dropdown 10(10CC)-Tax paid by employer on non-monetary perquisite is more than value mentioned at field "B1(ib)"
82.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In income details, Sl noB1(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1) at sl.no.B1(ia) of Part B Gross Total Income.
83.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Value of Salary as per section 17(1) at sr. no B1(ia)	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr no.B1(ii) for dropdown 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment is more than value mentioned at Sr no. B1(ia)
84.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option 'No' is selected for 'Are you opting for new tax regime u/s

	then Exempt Allowance -Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than Value of Salary as per section 17(1) at Sl.No. (ia)	Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?' and In schedule Income Details value mentioned at sr no.B1(ii) for dropdown Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living is more than value mentioned at Sr no. B1(ia)
85.	In Schedule "Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.	In schedule "Income Details" Total value mentioned at sr. no. B1(ii) is not equal to sum of individual values entered.
86.	In Sch 80G Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the Donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .
87.	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G For the category "Donations entitled for 100% deduction without qualifying limit" amount of donation needs to be entered in the applicable column "Donation in cash" or "Donation in other mode"
88.	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for (B) "Donations entitled for 50% deduction without qualifying limit"
89.	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit"
90.	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for table (D) "Donations

		Instructions to Form ITR-1 (A.Y. 2021-22) entitled for 50% deduction Subject to Qualifying Limit"
91.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)	In schedule 80G value mentioned at field E is more than sum of values mentioned in (TOTAL A+TOTAL B+TOTAL C+TOTAL D)
92.	Total Donation should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
93.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
94.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
95.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
96.	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.	Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' and in schedule 80G amount entered in donation in cash is more than 2,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation.

97.	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory without which total deduction column should not be entered	Instructions to Form ITR-1 (A.Y. 2021-22) In schedule 80GGA amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero
98.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)	In schedule 80GGA Sum of "Donation in cash" AND "Donation in other mode" is not equal to value mentioned in the field "Total Donation"
99.	If Deduction u/s 80GGA is claimed, details should be provided in Schedule 80GGA.	In schedule Income details value at field Sr. no 5(o) is greater than zero And Values in "Eligible Donation" column in schedule 80GGA are zero or null
100.	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.	In schedule 80GGA sum of values mentioned in column "Eligible Amount of donation" cannot be more than value mentioned at field "Total Donations"
101.	Date of donation in cash is before 01.06.2020 then Deduction u/s 80GGA should not allowed for donation made in cash above Rs. 10,000/-.	Date of donation in cash is before 01.06.2020 then Deduction u/s 80GGA should not allowed for donation made in cash above Rs. 10,000/-.
102.	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA
103.	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN
104.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
105.	In Schedule TCS, "The Amount of TCS claimed this year" should not be more than "Tax collected".	In Schedule TCS, "The Amount of TCS claimed this year" should not be more than "Tax collected".
106.	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values
107.	In Schedule TDS2 (Other than salary), "The Amount of TDS claimed this year" should not be more than "Tax deducted".	In Schedule TDS2 (Other than salary), "The Amount of TDS claimed this year" should not be

		Instructions to Form ITR-1 (A.Y. 2021-22) more than "Tax deducted".
108.	In Sch TDS 3 Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)], "The Amount of TDS (3) claimed this year" should not be more than "Tax deducted".	In Sch TDS 3 Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)], "The Amount of TDS (3) claimed this year" should not be more than "Tax deducted".
109.	In Schedule TDS (2), TDS (3)/TCS year of tax deduction cannot be '0' / 'null ' if there is a claim of TDS / TCS	In Schedule TDS (2), TDS (3)/TCS year of tax deduction cannot be '0' / 'null ' if there is a claim of TDS / TCS
110.	In Schedule TDS1 total of col 5 'Total Tax deducted" should be equal to sum of individual values of col 5	In Schedule TDS1 total of col 5 'Total Tax deducted" should be equal to sum of individual values of col 5
111.	In Schedule TDS2 total of col 6 'TDS Credit out of (5) claimed this year" should be equal to sum of individual values of col 6	In schedule TDS2-Total is not equal to sum of values mentioned in column 6
112.	In Schedule TDS3 total of col 6' 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6	In schedule TDS3 Total is not equal to sum of values mentioned in column 6
113.	TDS, TCS or Tax paid claimed in "Taxes Paid and Verification" should be equal to the details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.	In schedule Taxes paid and verification value mentioned at field sr. no 23(b) is not equal to sum of values mentioned at sr no. 18 TDS1(Total), 19 TDS2(Total) and 20TDS3 (total) of schedule TDS or In schedule Taxes paid and verification value mentioned at field sr. no 23(c) is not equal to value mentioned at sr no. 22 TCS(total) of schedule TCS or In schedule Taxes paid and verification sum of value mentioned at field sr. no 23(a) and 23(d) is not equal to value mentioned at sr no 21 (IT) Total of schedule TDS
114.	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax should be equal to the amount claimed at "Total Taxes Paid".	In schedule "Taxes paid and Verification-Sum of values mentioned in the fields 23(a),23(b),23(c) and 23(d) does not match with value mentioned in the field 24

115.	Refund claimed should be equal to "Total Taxes Paid" minus "Total Tax and Interest payable".	Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Taxes paid and verification value mentioned at sr. no 26 is not equal to difference between Sr. no 17 of schedule Income details and sr. no. 24 of Schedule Taxes Paid and verification. Note : Rounding off +5 and -5 Note- This rule is to be implemented if B24>B17
116.	Tax payable Amount should be equal to "Total Tax and Interest payable" minus "Total Taxes Paid".	In schedule Taxes paid and verification value mentioned at sr. no 25 is not equal to difference between Sr. no 17 of schedule Income details and sr. no. 24 of Schedule Taxes Paid and verification. Note : Rounding off +5 and -5 Note- This rule is to be implemented if B24<B17
117.	IFSC under "Bank Details" should match with the RBI database.	In schedule Taxes paid and verification in Sr no. 26(i) IFSC under "Bank Details" is not matching with the RBI database.
118.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3	In schedule "taxes paid and verification value mentioned at field Sr no. 23(b) is not equal to sum of Values mentioned at sr. 18 TDS1(Total), Sr no. 19 TDS2(Total) and Sr.no. 20 TDS3(Total)
119.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule	In schedule "taxes paid and verification value mentioned at field Sr no. 23(c) is not equal to Values mentioned at sr. 22 TCS(Total)
120.	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/ 2020 and 31/03/2021.	In schedule In "Schedule Taxes Paid and Verification" value at filed sr no. 23(a) is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021. for AY 2021-22
121.	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after	In schedule In "Schedule Taxes Paid and Verification" value at filed sr no. 23(d) is not equal to the sum of total Tax Paid in schedule IT where

	31/03/2021 for A.Y 2021-22	Instructions to Form ITR-1 (A.Y. 2021-22) date of deposit is after 31/03/ 2021 for A.Y 2021-22.
122.	In Income details under the bank account details at least one checkbox must be selected in which assessee prefer to get refund".	If in Income details under the bank account details at least one checkbox is not selected.
123.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value at field Sr. No.B1(iv)(a) is more than Rs. 50,000
124.	Credit for TDS has been claimed in the return of income, but the corresponding receipts/income has been omitted to be offered for taxation. (Receipts/ Income should be offered to tax in one or the schedules in the return. Further, receipts as appearing in Form 26AS to be offered to tax in one or the schedules in the return)	In schedule income details - Sr.no B1(i) of Income from Salary is zero or null AND B2 (i) + B2(vi) of Income from HP is zero or null AND Income from OS (B3) is zero or null AND Gross Total Income(B4) is less than or equal to zero or null AND Exempt income (for reporting purpose) is equal to ZERO or null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 OR in schedule TDS (as per Form 16C furnished by Tax payer(s)), TDS claimed during the year i.e. sum of column no. (7) is MORE THAN 100
125.	In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of his total income before allowing deduction of this expenditure, whichever is less.	In the schedule Income Details value at B5(n) is more than 60,000 or 25% of B7 before allowing deduction of this expenditure Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
126.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option 'No' is selected for 'Are you opting for new tax regime u/s

	then The maximum limit allowable under section 80CCD(1B) is Rs.50,000/-	Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?' and In schedule Income Details value at the field B5(d) is greater than Rs.50,000
127.	Deduction u/s 80CCD (2) cannot be claimed by taxpayer who has selected employer category as "Pensioners" or "Not Applicable"	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected employer category as "Pensioners" or "Not Applicable"
128.	Total income should not be greater than Rs 50 lakhs.	In schedule Income Details, in field B7, the total taxable income cannot exceed Rs 50 lakhs
129.	In schedule 80G, if donation is made in cash same PAN of Donee cannot appear more than once	In schedule 80G, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 2000.
130.	In schedule 80GGA, if donation is made in cash before 01.06.2020, same PAN of Donee cannot appear more than once	In schedule 80GGA, same PAN of donee cannot appear more than once if payment of donations is in cash In schedule 80GGA, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 10000 and date of donation in cash is before 01.06.2020
131.	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG is not allowed for the corresponding period.	Deduction u/s.10(13A) > '100' under Allowances to the extent exempt u/s.10(sl.no.1(iii)) and deduction u/s.80GG[sl.no.B(5n)] > '0' 55000
132.	Deduction u/s 80CCD (2) should not be more than 14% of salary if the employer category is Central Government	Maximum limit for Deduction u/s 80CCD(2) should be 14% of B1(iii)-B1(ib) (Net Salary-Value of Perquisites if any of the employer category is Central Government Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
133.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EE cannot be more than Rs 50000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(j) exceed Rs. 50,000 for the deduction u/s 80EE
134.	If option 'No' is selected for 'Are you	If option 'No' is selected for 'Are

	opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EEA cannot be more than Rs 150000/-	Instructions to Form ITR-1 (A.Y. 2021-22) you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(k) exceed Rs. 150,000 for the deduction u/s 80EEA
135.	Only one of the deductions u/s 80EE/80EEA is allowed. Thus, if deductions claimed under section 80EEA is greater than "Zero" deductions claimed under section 80EE cannot be greater than "Zero"	In schedule Income Details value mentioned at sr. no. B5(k) exceed Zero or Null and details of value mentioned in field sr no B5(j) is greater than "Zero" or "Null"
136.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EEB cannot be more than Rs 150000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(l) exceed Rs. 150,000 for the deduction u/s 80EEB
137.	Relief u/s 89 cannot be claimed by taxpayer if details of salary or family pension are "zero"/ "blank"	Relief u/s 89 cannot be greater than zero if in income details at Sl no B1(i) and income from family pension at B3 is "Zero"/"Blank"
138.	If the original return is filed under section 142(1) then taxpayer cannot file a return u/s 139 (Will be checked at upload level)	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
139.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value at field 1a is greater than 25000
140.	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value of (i+ii) at Sl. No. 1a is less than 25000	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
141.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
142.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D,

143.	No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000 In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) at Sl. No. 1b is less than 50000	value at field 1b is greater than 50000 In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
144.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value at field 2a is greater than 25000
145.	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value of (i+ii) at Sl. No. 2a is less than 25000	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
146.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value at field 2b is greater than 50000
147.	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) Sl. No. 2b is less than 50000	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
148.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000
149.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked if value of Sl. No. (1a+1b+2a+2b) at Sl. No. 3 is less than 100000	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s

		Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?
150.	If 80D claimed in Income Details Deduction under Chapter VIA, details should be provided in Schedule 80D	In schedule Income Details, in Sr No B5(f) value in field 80D System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
151.	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.	In schedule 80G sum of values mentioned in column "Eligible Amount of donation" cannot be more than value mentioned at field "Total Donations"
152.	In "Schedule Income Details " Total Tax, Fee & Interest should be equal to sum of Balance Tax after Relief +Total Interest, Fee Payable	In schedule Income Details value mentioned at the field"B17" is not equal to sum of values in the fields (B14+B16)
153.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(17A)-Award instituted by Government" under "Exempt Income" is selected more than once.
154.	Form 10BA should be filed to claim deduction u/s 80GG	Value at field 80GG is greater than ZERO but Form 10BA has not been filed
155.	Date of donation in cash is on or after 01.06.2020 then Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 2000/-.	In schedule 80GGA amount entered in donation in cash is more than 2,000/- and date of donation in cash is on or after 01.06.2020 and it is considered for calculation of Eligible amount of donation.
156.	In schedule 80GGA, if donation is made in cash on or after 01.06.2020, same PAN of Donee cannot appear more than once	In schedule 80GGA, same PAN of donee cannot appear more than once if payment of donations is in cash In schedule 80GGA, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 2,000 and date of donation in cash is on or after 01.06.2020
157.	In income details total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"	In Income detail, value at field "Amount" is not equal to sum of Quarterly breakup of Dividend Income(i.e Upto 15/6 +From 16/6 to 15/9 + From 16/9 to 15/12 + From 16/12 to 15/3 +From 16/3 to 31/3)

158.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r),B5(s) should not be more than "0"	Instructions to Form ITR-1 (A.Y. 2021-22) If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r),B5(s) is more than "0"
159.	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block
160.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" is more than Rs 38,400
161.	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" should not be more than "0"	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than "0"
162.	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under "Section 10(14)(i) - Allowances referred in sub-	Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under

	clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" should not be more than "0"	Instructions to Form ITR-1 (A.Y. 2021-22) "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" is more than "0"
163.	Option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC?' after due date of filing of return mentioned u/s 139(1)	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?' after due date of filing of return mentioned u/s 139(1)
164.	Once a proceeding is initiated u/s 148, no other return can be filed u/s 139 (Will be blocked at upload level)	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, for original return for the selected AY
165.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then schedule Income Details sum of sr. no B5(a),B5(b) and B5 (c) is more than zero.
166.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80DD should not be more than "0"	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' In the schedule Income Details the value at field B5(g) is more than "0"
167.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction claimed u/s 80DDB should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at field B5(h) is more than "0"
168.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80G claimed should not be more than "0" and details should not be provided in schedule 80G	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. 5(m) is greater than ZERO or In Schedule 80G all the values mentioned are not Zeros or null)
169.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80TTA should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned in the field B5(q) is greater than "0"
170.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80TTB should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' In schedule Income Details date of birth is before

		Instructions to Form ITR-1 (A.Y. 2021-22) 02.04.1961 in the personal information and the value in the field B5(r) is more than "0"
171.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80U should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' In schedule Income Details the value at field B5(s) more than "0"
172.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then if there is a house property loss, Gross Total Income should be equal to the Total of Incomes from Salary and Other Sources, ignoring the loss from House property.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and B2(Vii) is negative, then (B1(vi)+B3) is not equal to B4
173.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', then exempt income u/s 10(17)- Allowance MP/MLA/MLC should not be more than Zero	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Exempt income u/s 10(17)- Allowance MP/MLA/MLC is more than Zero
174.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then interest on borrowed capital should not be more than "0",	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And Value at the field B2(v) is more than "0"
175.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 57(iia) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at field "B3-Deduction u/s 57(iia) is more than "0" .
176.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Entertainment allowance u/s 16(ii) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and value at field Sr. No.B1(iv)(b) of schedule Salary is more than "0"
177.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exemption u/Sec 10(5)- Leave Travel concession/assistance should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned at sr no.B1(ii) for dropdown 10(5)- Leave Travel concession/assistance is more than "0"
178.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option Yes is selected for 'Are you opting for new tax regime u/s

	Exempt Allowance Sec 10(13A)- Allowance to meet expenditure incurred on house rent should not be more than "0"	Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?' and In income details, Sl no B1(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than "0"
179.	Note: If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr no. B1(ii) for dropdown 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment is more than "0"
180.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt Allowance -Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr no. B1(ii) for dropdown Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living is more than "0"
181.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Professional tax u/s 16(iii) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value at field Sr. No. B1(iv)(c) is more than "0"
182.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Standard deduction u/s 16ia should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value at field Sr. No. B1(iv)(a) is more than "0"
183.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80CCD(1B) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at the field B5(d) is more than "0"
184.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EE should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(j) is more than "0"

185.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EEA should not be more than "0"	Instructions to Form ITR-1 (A.Y. 2021-22) If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(k) is more than "0"
186.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EEB should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(l) is more than "0"
187.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80D claimed should not be more than "0" and details should not be provided in schedule 80D	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. 5(f) is greater than ZERO or In Schedule 80D all the values mentioned are not Zeros or null)
188.	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Income from house property is positive then Gross Total Income is not equal to the Total of Incomes from Salary, House Property & Other Sources.	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' and B2(Vii) is positive In Schedule Income details (B1(vi)+B2(vii)+B3) is not equal to B4
189.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80GGA claimed should not be more than "0" and details should not be provided in schedule 80GGA	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. 5(o) is greater than ZERO or In Schedule 80GGA all the values mentioned are not Zeros or null)

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

Instructions for filling out FORM ITR-2

These instructions are guidelines for filling the particulars in Income-tax Return Form-2 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2021-22 only, i.e., it relates to income earned in Financial Year 2020-21.

2. Who is eligible to use this Return Form?

This Return Form is to be used by an individual or a Hindu Undivided Family (HUF) who is not eligible to file Form ITR-1 (Sahaj) and who is not having any income under the head "Profits or gains of business or profession".

3. Who is not eligible to use this Return Form?

This Return Form should not be used by an individual whose total income for the Assessment Year 2021-22 includes Income under the head "Profits or Gains of Business or Profession".

4. Manner of filing and verification of this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –
 "Centralized Processing Centre,
 Income Tax Department,
 Bengaluru – 560500,
 Karnataka".

The Form ITR-V – Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-filing account.

5. Key changes (as compared to ITR for AY 2020-21)

- Option to avail benefit u/s 115BAC is provided in ITRs
- For assessee opting under 115BAC are not eligible for certain deductions and allowances as mentioned below :
 - Loss under the head House Property is not allowed to be set off

- Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office,
 - Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC)
 - Deductions u/s 16 (Standard Deduction ,Entertainment allowance and Professional tax)
 - Interest payable on borrowed capital for self-occupied property
 - Standard Deduction in case of family pension
 - Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2))
- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- In Schedule CG, the allowable difference between full value of consideration u/s. 50 C and value of property as per stamp authority has been increased from 1.05 times to 1.10 times
- In schedule OS,
- (i) The existing drop related to “Dividend income” is bifurcated into 2 parts i.e “Dividend income [other than (ii)]” and “Dividend income u/s 2(22)(e)” and respective changes are done in sl.no.2e _DTAA field and in sl.no.10(i)_Quarterly breakup of Dividend income.
 - (ii) Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3.
 - (iii) The existing drop down at Sl. No. 2d “115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section115AB)” bifurcated into 2 drop downs as under:-
 - ❖ 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section115AB) @20%
 - ❖ 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section115AB) @20%
 - (iv) Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e wrt “Interest referred to in section 194LC(1)” and Distributed income being Dividend referred to in section 194LBA
 - (v) Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2c, 2d and 2e of schedule OS and respective changes are done in sl.no.10(i)_Quarterly breakup of Dividend income.
 - (vi) In existing Sl. No. 10 “Information about accrual/receipt of income from Other Sources”
 - ❖ Field “Dividend Income u/s 115BBDA” is changed to “Dividend income” due to finance Act changes
 - ❖ New line item is inserted to capture the quarter wise break up of “**Dividend income which is taxable at DTAA Rates**”. This information will be used to calculate interest u/s 234C.
- In Schedule CFL, the bifurcation of PTI loss and other than PTI loss has been removed from “HP loss”, “Short term capital loss” and “Long term capital Loss”
- In Schedule 80GGA, w.e.f. 01.06.2020, the eligible limit of Donation in cash is changed

from Rs. 10,000 to Rs. 2,000. Hence date field is inserted to capture date of donation in cash

- In Schedule EI, field for “Dividend Income” is removed from exempt income as for AY 2021-22 onwards dividend income will be taxable in the hands of shareholders . Similarly corresponding Changes are also made in schedule OS , schedule Pass Through Income (PTI) to remove reference of section 115O
- Schedule DI (Details of Investment) has been removed as it was relevant only for AY 20-21
-
- Sl.No. 8 **“Gross tax payable (higher of 1d and 7)”** of Schedule Part B TTI has been bifurcated in below two fields

Sl.No. 8a – **“Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)”**

Sl.No. 8b – **“Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC”**

Tax on ESOP received from eligible start-up will be deferred and is payable by the assessee within fourteen days—

- (i) after the expiry of forty-eight months from the end of the relevant assessment year; or
- (ii) from the date of the sale of such specified security or sweat equity share by the assessee; or

(iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share, whichever is the earliest.

- Now, assessee needs to disclose surcharge before “Marginal Relief” and after “Marginal relief” in Schedule Part BTTI.
- In Schedule TDS, earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N.
- Upload level validations table is modified wrt mapping changes and new rules.

6. Filling out the ITR V-Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 4(iv), the assessee should print out Form ITR-V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form, duly signed by the assessee, has to be sent by ordinary post or speed post only to Centralized Processing Centre, Income Tax Department, Bengaluru-560500 (Karnataka)

6. Obligation to file return

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount not chargeable to income-tax for Assessment Year 2021-22, in case of different categories of individuals and HUF is as under:-

(Applicable if New Tax Regime u/s 115BAC is not opted)		
S. No.	Category	Amount (in Rs.)
i.	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
ii.	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2020-21 but below the age of 80 years.	3,00,000
iii.	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2020-21.	5,00,000

(Applicable if New Tax Regime is opted u/s 115BAC)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	2,50,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	2,50,000

If a person whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceed the maximum amount which is not chargeable to income-tax but fulfils one or more conditions mentioned below is obligated to furnish his return of income. In case of any doubt, please refer to relevant provisions of the Income-tax Act.

- Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts;
- Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person;
- Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
First Name	Enter the First Name as per PAN card
Middle Name	Enter the Middle Name as per PAN card
Last Name	Enter the Last Name as per PAN card
PAN	Enter the PAN as in PAN card
Flat/ Door/ Block No.	Enter the Flat or House Number
Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village

Status	Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF)
Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
Date of Birth	Enter the Date of Birth as per the PAN card
Area/ Locality	Enter the name of area or locality in which the house is situated
Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
Town/ City/ District	Enter the name of town or City or District in which the house is situated
State	Select the name of State from the dropdown
Country	Select the name of Country from the dropdown.
PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Residential/ Office Phone Number with STD code/ Mobile No.1	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
Mobile No.2	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
FILING STATUS	
Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
If revised/ defective/ modified then enter Receipt No. and Date of filing original return	If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable check box – (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148'
If filed in response to notice/ order, please enter Unique	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b)

Number/ Document Identification Number & Date of such Notice or Order	condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/ Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).
Are you opting for new tax regime u/s 115BAC ? ☐ Yes ☐ No	In case new tax regime is being opted, please select checkbox as 'Yes'. If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC) 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax) 3) Interest payable on borrowed capital for self occupied property 4) Standard Deduction in case of family pension 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2)) NOTE : 1. Option for new tax regime u/s 115BAC will be available only till due date of filing of return u/s 139(1) 2. Taxpayer can opt in or withdraw from new tax regime u/s 115BAC in revised return if it is filed within due date as per section 139(1)
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) ☐ Yes ☐ No If yes, please furnish following information [Note: To be filled only if a	In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) does not exceed the maximum amount which is not chargeable to income-tax, tick 'Yes': Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts; Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person;

person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]	Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity. Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) exceeds the maximum amount which is not chargeable to income-tax.
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No' Please enter amount / aggregate amount deposited if 'Yes' is ticked.
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
Residential Status in India (for individuals) (Tick applicable option)	If you are an individual, please specify your residential status in the given list: A. Resident. B. Resident but not Ordinarily resident (RNOR) C. Non-resident In case you are a resident/RNOR, please also indicate the basis for claiming status of resident/RNOR by checking the applicable box against these categories. In case you are a non-resident, please specify the jurisdiction of residence during the previous year and your Taxpayer Identification Number (TIN) in that jurisdiction. In case you are a non-resident, but a citizen of India or person of Indian origin, please specify the total number of days for which you stayed in India during the previous year, and during the four preceding years.

	In case TIN has not been allotted in the jurisdiction of residence, the passport number should be mentioned instead of TIN. Name of the country in which the passport was issued should be mentioned in the column "jurisdiction of residence".
Residential Status in India (for HUF) (Tick applicable option)	If you are a HUF, please specify your residential status by ticking the applicable checkbox: ☐ Resident. ☐ Resident but not Ordinarily resident (RNOR) ☐ Non-resident
Do you want to claim the benefit u/s 115H (Applicable in case of Resident)	If you were NRI in earlier years, but are a resident in India for this year, please specify whether you want to claim benefit of special provisions under Chapter XII-A in respect of investment income from any foreign exchange asset, by ticking the applicable checkbox: ☐ Yes ☐ No
Are you governed by Portuguese Civil Code as per section 5A?	If you are governed by the system of community of property under the Portuguese Civil Code 1860, please tick 'Yes' and fill up the information necessary for apportionment of income between husband and wife in Schedule 5A. Else, tick 'No'.
Whether this return is being filed by a Representative Assessee	Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the Representative (b) Capacity of the Representative (select from drop down list) (c) Address of the Representative (d) PAN/ Aadhaar No. of the Representative
Whether you were Director in a company at any time during the previous year?	If you are an individual and were Director in a company at any time during the previous year, please tick 'Yes' and provide information about name, type & PAN of the company, your DIN and indicate whether, or not, shares of the company are listed on a recognised stock exchange. Else, tick 'No'. Please note that furnishing of PAN and DIN is not mandatory in case of a foreign company. a) In case you are a director of a Foreign Company which does not have PAN. You should choose "foreign company" in the drop-down provided for "type of company". In such case, PAN is not mandatory. However, PAN should be mentioned, if such foreign company has been allotted a PAN. b) A non-resident taxpayer who is Director only in a foreign company, which does not have any income

	received in India, or accruing or arising in India, should answer the relevant question in the negative, whereupon he would not be required to disclose details of such foreign company. c) A non-resident taxpayer, who is Director in a domestic company and also in a foreign company, which does not have any income received in India, or accruing or arising in India, should answer the relevant question in the affirmative, and provide details of directorship in the domestic company only. d) A resident taxpayer is required to disclose details of directorship in any company, including foreign company, in the relevant column.
Whether you have held unlisted equity shares at any time during the previous year?	If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type & PAN of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick 'No'. a) If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India. You may select "No" here and you are not required to report the requisite details here b) In case have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted. In such cases PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN, as "NNNNN0000N". c) In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., In such cases You may enter zero or the appropriate value against "cost of acquisition" or "sale consideration" in such cases. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability d) Even in case where you have held shares in an

	unlisted foreign company which has been duly reported in the Schedule FA. You are required to report the same again in this clause. e) Even in case where you have held unlisted equity shares as stock-in-trade of business during the previous year you are required to report the same in this clause. f) In case you are holding equity shares of a Co-operative Bank or Credit Societies, which are unlisted, only the details of equity shareholding in any entity which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.

Schedule S- Details of Income from Salary

Field Name		Instruction
Name of employer		Enter the name of the Employer.
Nature of Employer		In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Government' (b) If you are a State Government Employee, tick 'State Government' (c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking' (d) If you are drawing pension, tick 'Pensioners' (e) If you are an employee of Private Sector concern, tick 'Others'
TAN of Employer (mandatory if tax is deducted)		Please enter the Tax deduction Account Number (TAN) of the Employer as mentioned in Form-16.
Address of employer		Please enter the complete address of the employer including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list.
Town/City		
State		
Pin code/ Zip code		
1	Gross Salary	This is an auto-populated field representing aggregate of the amounts entered at fields (1a), (1b) and (1c) below.
1a	Salary as per section 17(1)	Please select the type of salary payments from the given list and enter the amount. In case more than one type of salary payment has been received during the year, please report each type of payment as separate line item. <u>List of types of salary payment :-</u> 1. Basic Salary

		2. Dearness Allowance (DA) 3. Conveyance Allowance 4. House Rent Allowance (HRA) 5. Leave Travel Allowance (LTA) 6. Children Education Allowance (CEA) 7. Other Allowance 8. The Contribution made by the employer towards pension scheme as referred under section 80CCD 9. Amount deemed to be income under rule 6 of Part-A of Fourth Schedule 10. Amount deemed to be income under rule 11(4) of Part-A of Fourth Schedule 11. Annuity or pension 12. Commuted Pension 13. Gratuity 14. Fees/ commission 15. Advance of salary 16. Leave Encashment 17. Others (<i>please enter the details in the text box</i>)
1b	Value of perquisites as per section 17(2)	Please select the type of perquisites from the given list and enter the value thereof. In case more than one type of perquisite has been received during the year, please report each type of perquisite as separate line item. <u>List of types of perquisite:-</u> 1. Accommodation 2. Cars / Other Automotive 3. Sweeper, gardener, watchman or personal attendant 4. Gas, electricity, water 5. Interest free or concessional loans 6. Holiday expenses 7. Free or concessional travel 8. Free meals 9. Free education 10. Gifts, vouchers, etc. 11. Credit card expenses 12. Club expenses 13. Use of movable assets by employees 14. Transfer of assets to employee 15. Value of any other benefit/ amenity/ service/ privilege 16. Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC 17. Stock options (non-qualified options) other than ESOP in col 16 above 18. Contribution by employer to fund and scheme taxable under section 17(2)(vii) 19. Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in section 17(2)(vii) and taxable under section 17(2)(viia)

		20. Other benefits or amenities (<i>please enter the details in a separate text box</i>).
1c	Profits in lieu of salary as per section 17(3)	Please select the nature of profits in lieu of salary from the given list and enter the value thereof. In case more than one profit in lieu of salary has been received during the year, please report each as a separate line item. <u>List of types of profits in lieu of salary:-</u> 1. Any compensation due or received by an assessee from an employer or former employer in connection with the termination of his employment or modification thereto. 2. Any payment due or received by an assessee from an employer or former employer, or from a provident or other fund, sum received under Keyman Insurance Policy, including bonus on such policy. 3. Any amount due or received by an assessee from any person before joining any employment with that person, or after cessation of his employment with that person. 4. Any other (<i>please enter the details in a separate text box</i>).
In case you are employed with more than one employer during the year, please provide details of Gross Salary at column (1), as also break-up thereof at columns (1a), (1b) and (1c), separately for each employer, by adding multiple rows as necessary.		
2	Total Gross Salary	Please enter the aggregate amount of gross salary received from all employers during the year.
3	Less allowances to the extent exempt u/s 10 (Note: Ensure that it is included in Total Gross salary in (2) above)	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item. <u>List of allowances:-</u>
		Sec 10(5)- Travel concession/assistance received (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death–cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First proviso-Compensation limit notified by CG in the Official Gazette
		Sec 10(10B) Second proviso-Compensation under scheme approved by the Central Government

		Sec 10(10C)- Amount received on voluntary retirement or termination of service Sec 10(10CC)- Tax paid by employer on non-monetary perquisite Sec 10(13A)- Allowance to meet expenditure incurred on house rent (This allowance cannot be claimed if new tax regime u/s 115BAC is opted) Sec 10(14)(i)- Allowances or benefits, not in the nature of perquisite, specifically granted and incurred in the performance of the duties of an office or employment(This allowance cannot be claimed if new tax regime u/s 115BAC is opted) Sec10(14)(ii)-Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment. (This allowance cannot be claimed if new tax regime u/s 115BAC is opted) Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB (This allowance can be claimed only if new tax regime u/s 115BAC is opted) Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee (This allowance can be claimed only if new tax regime u/s 115BAC is opted) Any Other - In case of any other allowances enter the details in a text box provided.
4	Net Salary (2 – 3)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [3] from the Gross Salary [2].
5	Deductions u/s 16 (5a + 5b + 5c)	This is an auto-populated field representing aggregate of the amounts entered at fields (5a), (5b) and (5c) below.
5a	Standard Deduction u/s 16(ia)	This is an auto-populated field as lower of 4 (Net Salary) or Rs. 50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
5b	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) <i>(as per Part B of Form 16)</i> (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
5c	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) <i>(as per Part B of Form 16)</i> (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

6	Income chargeable under the Head 'Salaries' (4 - 5)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [5] against the Net Salary [4].

Schedule HP- Details of Income from House Property

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/Minor/Spouse/Others	
Field Name	Instruction
Address of property	Please enter the complete address of the property including name of town or city, State, Country and Pin code/Zip code. The name of State and Country has to be selected from the drop down list.
Town/City	
State	
Country	
Pin code/ Zip code	
Owner of the property	Please select the owner of the property from the dropdown menu: Self Minor Spouse Others
Is the property co-owned	Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - ☐ Yes ☐ No
Your percentage of share in the Property	If yes, please specify your percentage share in the property in the given box.
Name of Co-owners	If yes, please specify the name, PAN/ Aadhaar No. and respective percentage shares of other co-owners of the property. Please add rows as necessary.
PAN/ Aadhaar No. of Co-owner(s)	
Percentage share of the co-owners in property	
Type of House property	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.
Name(s) of Tenant	If the property was actually let out during the year or part of the year, please mention name, PAN/ Aadhaar No. and TAN of the tenant(s). Furnishing of PAN/ Aadhaar No. of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
PAN/ Aadhaar No. of Tenant(s)	
PAN/TAN/ Aadhaar No. of Tenant(s)	
1a	Gross rent received/
	If the house property is actually let out, please enter the

	receivable/ letable value during the year	amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realised	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
1c	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
1d	Total (1b + 1c)	This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .
1e	Annual Value (1a–1d)	This is an auto-populated field representing the amount of Gross rent <i>[1a]</i> as reduced by amounts deductible therefrom for computing annual value <i>[1d]</i> . In case of self-occupied property, this field shall be taken as 'Nil'.
1f	Annual value of the property owned	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
1g	30% of 1f	Please enter 30% of Annual Value of your share of your property.
1h	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. In case the house property is 'self-occupied' and new tax regime u/s 115BAC is opted, interest payable on borrowed capital cannot be claimed
1i	Total (1g + 1h)	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value <i>[1g]</i> and interest payable on borrowed capital <i>[1h]</i> .
1j	Arrears/Unrealized Rent received during the year Less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealised rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
1k	Income from house property 1 (1f-1i+1j)	This is an auto-populated field representing the net income from house property which is computed as annual

		value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
2	Income from house property 2 (2f-2i+2j)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/ loss, if any	The details of pass through income/ loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income/ loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.
4	Income under the head "Income from house property"	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + ...] and also the pass through income/ loss of the nature of house property [3]. In case new tax regime u/s 115BAC is opted and net computation under the head 'House Property' is a loss, the same cannot be set-off against income under any other head

Schedule CG – Capital Gains

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type except for following:

- In case of Long Term/ Short Term Capital Gain arising on sale of Immovable property i.e A1 and B1 where capital gains are required to be computed separately for each property, and
- In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B4 or item No. B7. Please note that separate computation of capital gains should be made for scrip or units of mutual fund sold during the year as per Schedule 112A and 115AD(1)(b)(iii) proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains should be aggregated and will be auto populated to B4a and B7a of Schedule CG. Thereafter, tax shall be charged at a flat rate of 10% in Schedule SI on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation after giving benefit of Rs. 1 Lakh each u/s 112A and 115AD(1)(b)(iii). This benefit of Rs.1 Lakh will be given in Schedule SI.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A3 and A4 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B5, B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN/ Aadhaar No. of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- a) If you have sold land and building. Quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- b) If you are a resident and have sold land and building situated outside India. The details of property and name of buyer should invariably be mentioned. However, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A7 of this Schedule. Further, in case any amount of pass through income reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Amount of STCG/ LTCG on assets referred in A1-A7/ B1- B11 which is chargeable at special rates or not chargeable to tax in India in accordance with the relevant article of Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item no. A8/ B12.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at Column (6), rate as per Income Tax Act at Column (9) and the applicable rate, which is lower of the two rates, at Column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column (7). This column is applicable only in case of Non-Residents. Please note, if TRC Flag is 'No', income will be chargeable as per the applicable rates specified in Part A/B.

Part C of this Schedule computes the total of short-term capital gain (*item No. A9*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as 'Nil' and only the figure of item No. A9 should be taken as item C.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54 or 54B or 54EC or 54F or 54GB or 115F. Deductions under sections 54 or 54EC or 54F or 54GB or 115F are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax. The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable. The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A2e*+A3a*+A7a*) is addition of short-term capital gains reported at items Nos. A2e, A3a and A7a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if (A2e* + A3a* + A7a*) represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 3 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148

10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
19.	2019-20	289
20	2020-21	301

Schedule 112A & Schedule 115AD(1)(b)(iii)-Proviso

In Schedule 112-A - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, units of an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non-residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, units of an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added as required
1a	Share/Unit acquired	Please select one of the following options based on the acquiring date of share/unit: On or before 31st January, 2018 After 31st January, 2018
2	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box. Note: In case the security or share does not have an ISIN Code, then use "INNOTAVAILAB" as ISIN Code. If dropdown is selected as "After 31st January, 2018", ISIN code will be auto-populated as "INNOTREQUIRD"
3	Name of the Share/Unit	Please enter the name of share/unit in the given box If dropdown is selected as "After 31st January, 2018", this field will be auto-populated as "CONSOLIDATED"
4	No. of Shares/Units	Enter the number of shares/units sold in the given box. This field will not be applicable if dropdown is selected as

		"After 31st January, 2018"
5	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box. This field will not be applicable if dropdown is selected as "After 31st January, 2018"
6	Full value consideration If shares/units are acquired on or before 31st January, 2018 (Total Sale Value 4*5) or If shares/units are acquired after 31st January, 2018 - Please enter Full Value of Consideration	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) if dropdown is selected as "On or before 31st January, 2018" Please enter Full Value of Consideration if dropdown is selected as "After 31st January, 2018"
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January, 2018	Enter the fair Market Value per share/unit as on 31st January, 2018 in the text box. If shares/units are acquired after 31 January 2018 then please mention zero.
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10.
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column 7+ Column 12
14	Long term capital Gain Balance (6-13) Item B4 of LTCG Schedule of CG Item B7 of LTCG Schedule CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

Schedule-OS - Income from other sources

S. No.	Field Name	Instruction

1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends, Gross	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii)
i	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
1b	Interest, Gross	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/ loss in the nature of interest or any other interest income.
1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 10% of the consideration as adjusted as per section 56(2)(x), whichever is higher. Safe harbour has been increased from 10% to

		20% under section 43CA of the Act for the period from 12th November, 2020 to 30th June, 2021 in respect of only primary sale of residential units of value up to Rs. 2 crore. Consequential relief by increasing the safe harbour from 10% to 20% shall also be allowed to buyers of these residential units under section 56(2)(x) of the Act for the said period.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter any other income chargeable under the head 'income from other sources', at normal rates. If any other income is in the nature of Family Pension, mention the amount in the field provided. For others, please specify nature and amount of such income.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f elements relating to S.No. 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, 2e and 2f below. Please note, for Non-residents elements relating to S.No. 1 will be added only if TRC Flag is Y at Column No. 7 of S.No. 2f. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
2a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures

		reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	Accumulated balance of recognized provident fund taxable u/s 111	In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned.
2d	Any other income chargeable at special rate (total of di to dxviii)	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	List of types of income chargeable at special rate	(i) Dividends received by non-resident (not being company) or foreign company

		chargeable u/s 115A(1)(a)(i)
		(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)
		(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)
		(iv) Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa)
		(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)
		(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)
		(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)
		(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)
		(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC
		(x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA
		(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
		(xii) Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
		(xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)
		(xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
		(xv) Anonymous Donations in certain cases chargeable u/s 115BBC
		(xvi) Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%

		(xvii) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
		(xviii) Income by way of transfer of carbon credits - chargeable u/s 115BBG
		(xix) Investment Income of a Non-Resident Indian - chargeable u/s 115E
		(xx) Distributed income being Dividend referred to in section 194LBA - chargeable @10% u/s 115A(1)(a)(iiac)
2e	Pass through income in the nature of income from other sources chargeable at special rates	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation. Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.
	List of types of pass through income chargeable at special rates	PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC(1) PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency PTI-115A(1)(b)(A)- Income from royalty & technical services PTI-115A(1)(b)(B) Income from royalty & technical services PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident

		PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB) PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD PTI-115BBA - Income of non-residents sportsmen or sports associations PTI-115BBC - Anonymous donations PTI - Income received by non-resident as referred in proviso to section 194LC(1) PTI-115BBF - Income from patent PTI-115BBG - Income from transfer of carbon credits PTI-115E(a) - Investment income PTI - Distributed income being Dividend referred to in section 194LBA
2f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes. In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only. Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income. Please note that DTAA can't be claimed from "Dividend income u/s 2(22)(e)"
3	Deductions under section 57:- (other than those relating to income chargeable at special rates under 2a,	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates

	2b & 2d)	should be mentioned here. Deduction under column Family Pension will be available only if income is offered in column 1e (This deduction u/s 57(iia) cannot be claimed if new tax regime u/s 115BAC is opted) Deduction under column “depreciation” will be available only if income is offered in column 1c Deduction under column “interest expenditure u/s 57(1)” will be available only if income is offered in column 1a and the deduction will be restricted to 20% of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c(i) where as “Eligible Interest Expenditure u/s 57(i)” can be entered in sl.no.3c(ii). So two fields will be there for “Interest expenditure u/s 57(i)”. (Please refer Annexure 2)
4	Amounts not deductible u/s 58	Any amount which is not deductible in computing income chargeable under the head ‘income from other sources’ by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	Profits chargeable to tax u/s 59	Any profit which is chargeable to tax under the head ‘income from other sources’ by virtue of section 59 read with section 41 should be reported in this column.
6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2f relating to 1) (If negative take the figure to 3i of Schedule CYLA)	Please enter the net amount of income under the head ‘income from other sources’ which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3]& income chargeable at special rates specified in item 2f (related to item 1) and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].
7	Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative)	Please enter the aggregate of incomes chargeable under the head ‘income from other sources’, excluding the income from activity of owning and maintaining race horses. This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal

		applicable rates [item 6].
8	Income from the activity of owning and maintaining race horses	Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of gross receipts at item 8a, deductions in relation to such activity at item 8b, amounts not deductible as per section 58 relating to this activity at item 8c, profit chargeable to tax as per section 59 relating to this activity at item 8d and compute the net income at item 8e accordingly. In case the net income computed at item 8e is negative, take this figure to item 6xi of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.
9	Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative)	Please compute in this column the aggregate income chargeable under head ‘income from other sources’. This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.
10	Information about accrual/receipt of income from Other Sources	Please report the period-wise details of accrual or receipt of incomes under the head ‘income from other sources’ in the table given at this column. The details have to be furnished separately for dividend income and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) and Dividend income chargeable at DTAA rates (Refer Annexure 2&3 for clarification on how to disclose at sl.no.10(i) and 10(iii)”) (Please refer Annexure 3 for bifurcation of Eligible amount of interest expenditure)

Schedule-CYLA - Details of Income after set-off of current year losses

If the net result of computation under the head ‘income from house property’, and ‘income from other sources chargeable at normal applicable rates’ is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from activity of owning and maintaining horse races and loss from long term or short term capital gain

cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head “income from house property”, such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh. In case the new tax regime u/s 115BAC has been opted, loss under the head House property cannot be set off against income under any other head.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2 and 3, in the relevant rows.

In column (4), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xiii), please mention the total of current year losses set off out of the columns (2) and (3).

In row (xiv), please mention the remaining loss under various heads i.e. house property loss at column (2) and loss from other sources at column (3). In case the for new tax regime u/s 115BAC has been opted, loss under the head House property remaining after setoff should be zero.

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL for carry forward to future years.

Schedule-BFLA- Details of Income after Set off of Brought Forward Losses of earlier years

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row. Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains. Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.

In column (3), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (3) should be captured in row (xiii) thereof which should be the figure of

Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads set-off against positive income of the current year should be mentioned in row (xii) of column (2).

Schedule-CFL - Details of Losses to be carried forward to future years

Please enter the assessment year-wise details of losses brought forward from earlier years in the first eight rows [row (i) to row (viii)] under various heads of income at respective columns [column (3) to column (6)].

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (ix).

In row (x), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row (xi), please enter the amount of remaining losses of current year under various heads in the respective column. The head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule CG and Schedule OS as indicated below:

Sr. No.	The fields in row no. xi "2021-22(Current year losses)"	Source of Auto-population
1	House property loss (3)	(2xiv of schedule CYLA)
2	Short-term capital loss (4)	(2x+3x+4x+5x) of item E of schedule CG
3	Long-term capital loss (5)	(6x+7x+8x) of item E of schedule CG
4	Loss from owning and maintaining race horses (6)	(8e of schedule OS, if -ve)

In row (xii), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

The losses under the head "house property", or 'capital gains', are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses can be carried forward only for 4 assessment years. In case the for new tax regime u/s 115BAC has been opted, loss under the head House property cannot be carried forward.

Schedule-VIA - Deductions under Chapter VI-A

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.

Table 1. Part B- Deduction in respect of certain payments

Column No.	Section	Nature of deduction	Instruction

(Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21)			
1a	80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs.1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1b	80CCC	Deduction in respect of contribution to certain Pension Funds	Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs. 1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1c	80CCD(1)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD. The deduction u/s 80CCD(1) is restricted to upper limit of 10% of salary, in the case of an employee, and 20% of gross total income, in any other case. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be further restricted to maximum limit of Rs. 1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

1d	80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD. The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1e	80CCD(2)	Deduction in respect of contribution of employer to pension scheme of Central Government	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10% of salary in case the nature of employer selected is other than Central Government. In case the nature of employer selected is Central Government, the amount eligible is subject to maximum limit of 14% of Salary.
1f	80D	Deduction in respect of health insurance premia	This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1g	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down. 1. Dependent person with disability 2. Dependent person with severe disability The amount eligible for deduction should be equal to ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

1h	80DDB	Deduction in respect of medical treatment etc.	Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount. 1. Self or Dependent 2. Senior Citizen – Self or Dependent The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1i	80E	Deduction in respect of interest on loan taken for higher education	Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1j	80EE	Deduction in respect of interest on loan taken for residential house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/ 80EE. The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1k	80EEA	Deduction in respect of interest on loan taken for certain house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2020 to 31 March 2021 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA. In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1l	80EEB	Deduction in respect of purchase of	Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle

		electric vehicle.	from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1m	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G. Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1n	80GG	Deduction in respect of rents paid	Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG. The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1o	80GGA	Deduction in respect of donation for scientific research or rural development	Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA. Please fill up details of donations in Schedule 80GGA. Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/ Rs. 2000, as the case maybe, unless such sum is paid by any mode other than cash. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
1p	80GGC	Deduction in respect of contributions given by any person to	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed

		Political parties	by way of cash. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
Table 2. Part C, CA and D – Deduction in respect of other incomes/other deduction			
2q	80QQB	Deduction in respect of royalty income, etc., of authors of certain books other than text-books.	Please enter the eligible amount of deduction in respect of income by way of royalty or copyright fees for any book of literary, artistic or scientific nature u/s 80QQB. Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakh. Please ensure that the corresponding income by way of royalty etc. is offered to tax under the head 'income from other sources' in Schedule OS. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
2r	80RRB	Deduction in respect of royalty on patents.	Please enter the eligible amount of deduction in respect of income by way of royalty in respect of patents registered under the Patents Act, 1970. Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakh. Please ensure that the corresponding income by way of royalty etc. is offered to tax under the head 'income from other sources' in Schedule OS. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
2s	80TTA	Deduction in respect of interest on deposits in savings account	In case you are an individual, not being a '<i>resident senior citizen</i>', or HUF, and your gross total income includes income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTA in respect of such interest income. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
2t	80TTB	Deduction in respect of interest on deposits in case of senior citizens	In case you are a '<i>resident senior citizen</i>', and your gross total income includes income by way of interest on deposits with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTB in respect of such interest income. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.

			'Senior citizen' means an individual resident in India who is of the age of 60 years or more at any time during the previous year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
2u	80U	Deduction in case of a person with disability	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
2v		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (<i>item 1</i>) and total deduction claimed under part C, part CA and part D (<i>item 2</i>).

Schedule- 80G - Details of donations entitled for deduction u/s 80G

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule:-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that the total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.

Schedule- 80GGA- Details of donations for scientific research or rural development

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

1. Relevant clause under which deduction is claimed
2. Name and address of donee
3. PAN of donee
4. Total amount of donation – give break-up of amount paid in cash/other mode
5. Date of donation in cash
6. Amount which is eligible for deduction

Please note that no deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 10,000/- if the donation is made before 01st June, 2020 and no deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 2,000/- if the donation is made on or after 01st June, 2020

Schedule 80D - Deduction in respect of health insurance premia

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Sl no.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'
1a	Self & Family	This field will be available if 'No' is ticked in S.No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S.No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.

(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S.No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S.No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
Note : The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.		

Schedule AMT – Computation of Alternate Minimum Tax payable under section 115JC

(This schedule will not be applicable if new tax regime u/s 115BAC is opted)

In this Schedule, the assessee is required to fill the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable under the section shall be 18.5 percent of the adjusted total income computed under the said section 115JC. The computation of adjusted total income and alternate minimum tax under this schedule should be based on the audit report in Form No.29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

Schedule AMTC- Computation of tax credit under section 115JD

Credit for AMT paid in assessment year 2013-14 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year. However, the amount of credit is restricted to the extent of normal tax liability for the current assessment year exceeding the AMT liability for the current assessment year.

Please note if taxation under section 115BAC is opted, then assessee is not eligible to take credit of taxes paid under AMT as per section 115JD.

Schedule SPI - Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

In this Schedule, please furnish the details of income of specified persons (spouse, minor child, etc.), which is required to be clubbed with your income in accordance with the provisions of Chapter V of the Income-tax Act.

Please note that the income of specified persons reported in this Schedule should also be mentioned in the relevant Schedule so that the same is included in the head-wise computation of income.

Section 10(32) provides exemption to extent of Rs.1,500/- in respect of income of each minor child which is required to be clubbed. Therefore, exclude Rs.1,500/- from the income of each minor while clubbing the income of the minor in the respective head. However, if income of the minor is to be clubbed in various heads, total exclusion should not exceed Rs. 1,500/-.

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule OS or Schedule BFLA, as indicated against each type of income.

Schedule-EI – Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax.

Field	Field Name	Instruction

No.		
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the rule 7A (<i>income from manufacture of rubber</i>), rule 7B (<i>income from manufacture from coffee</i>) or rule 8 (<i>income from manufacture from tea</i>) of the Income-tax Rules should not be included in the gross agricultural receipts here.
2ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income. Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
2iii	Unabsorbed agricultural loss of previous eight assessment years	
2iv	Net Agricultural income for the year (i – ii – iii) (<i>enter nil if loss</i>)	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
2v	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
3	Other exempt income, (including exempt income of minor child)	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
4	Income not chargeable to tax as per DTAA	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been

		obtained from the jurisdiction of residence.
5	Pass through income not chargeable to tax (Schedule PTI)	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
6	Total (1 + 2 + 3+ 4 + 5)	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year. This is an auto-populated figure representing the sum of figures computed as interest income at column [1], net agricultural income at column [2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [4] and pass through income not chargeable to tax at column [5].

Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

In this Schedule, please report the details of pass through income/ loss as per Form 64B or Form 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust/ Investment fund is covered from dropdown menu:- Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name the name of business trust/ investment fund in column no 3 .
PAN of the business trust/ investment fund	Enter the PAN of the business trust /investment fund in the text box in column no 4.
Head of Income & Current year income	Please enter the amount of current year income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)
Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.
Net Income/ Loss	Please enter the aggregate amount of net

(7-8)	income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
TDS on such amount, if any	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income

Schedule FSI - Details of Income from outside India and tax relief

Schedule FSI is applicable for the taxpayer who is resident in India.

In this Schedule, please report the details of income, which is accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income are reported in Form 67 in order to claim credit.

Schedule TR - Summary of tax relief claimed for taxes paid outside India

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available which will be the total tax relief available

under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

Schedule FA - Details of Foreign Assets and Income from any source outside India

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the individual providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means an individual who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the

accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
 - (iv) a trust of which the resident assessee has beneficial or ownership interest.
 - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2020 to 31st December, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1st April, 2020 to 31st March, 2021 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1st April, 2020, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a

foreigncurrency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

If you have held foreign assets during the previous year which have been duly reported in the Schedule FA. Even then you are required to report such foreign asset again in the Schedule AL (if applicable)

Schedule 5A- Information regarding apportionment of income between spouses governed by Portuguese Civil Code

In case you are governed by the system of community of property under the Portuguese Civil Code 1860, please furnish the information necessary for apportionment of income between husband and wife in this Schedule.

In columns (ii) and (iv), please provide head-wise break-up of amount of income received and TDS deducted on such income.

In columns (iii) and (iv), please specify the head-wise break-up of amount of income, and TDS thereon, to be apportioned in the hands of spouse.

Please provide name and PAN/ Aadhaar No. of spouse in whose hands income has to be apportioned. The income so apportioned should be reflected in the return of income of the spouse.

Schedule AL - Assets and Liabilities at the end of the year

In case your total income exceeds Rs. 50 lakh, it is mandatory to disclose the details of movable and immovable assets etc. in this Schedule along with liabilities incurred in relation to such assets.

The assets required to be reported in this Schedule include immovable assets viz. land and building ; financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand, movable assets viz. jewellery, bullion, vehicles, yachts, boats, aircraft etc.

If you are a non-resident or 'resident but not ordinarily resident', only the details of assets located in India are to be mentioned.

For the purpose of this Schedule, "jewellery" includes.-

- (a) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel;
- (b) precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

For the purposes of this Schedule, the amount in respect of assets to be reported will be:-

- (a) the cost price of such asset to the assessee; or
- (b) where wealth-tax return was filed by the assessee and the asset was forming part of the wealth-tax return, the value of such asset as per the latest wealth-tax return in which it was disclosed as increased by the cost of improvement incurred after such date, if any.

In case the asset became the property of the assessee under a gift, will or any mode specified in section 49(1) and not covered by (v) above:-

- (a) the cost of such asset to be reported will be the cost for which the previous owner of the asset acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or.
- (b) in case where the cost at which the asset was acquired by the previous owner is not ascertainable and no wealth-tax return was filed in respect of such asset, the value may be estimated at the circle rate or bullion rate, as the case may be, on the date of acquisition by the assessee as increased by cost of improvement, if any, or 31st day of March, 2020:

Previous owner shall have the meaning as provided in Explanation to section 49(1) of the Act.

Part B – TI -Computation of total income

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘Salary’, ‘Income from house property’, ‘Capital gains’ and ‘Income from other sources’. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

Field No.	Field Name	Instruction
1	Salaries	Please enter net income chargeable under the head ‘salaries’ as computed at item No. 6 of Schedule S.
2	Income from house property	Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure

		should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible. In case the new tax regime u/s 115BAC has been opted, loss under the head House property cannot be set off against income under any other head and cannot be carried forward to subsequent years.
3	Capital gains	Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG. In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should instead be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible. Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).
4	Income from other sources	Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively. In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. In case a loss figure is computed from the activity

		of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.
5	Total of head wise income	Please enter the aggregate of incomes computed under various heads in this column. This is an auto-populated figure taken as aggregate of head-wise income [column (1+2+3c+4d)]
6	Losses of current year to be set off against 5	Please enter the aggregate of losses computed under the heads of house property and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2) and (3) of Schedule CYLA.
7	Balance after set off current year losses (5-6)	Please enter remaining current year income after inter-head set-off of current year losses. This is an auto-populated figure taken as aggregate of head-wise income [column (5)] as reduced by current year losses allowed to be set-off [column (6)].
8	Brought forward losses to be set off against 7	Please enter the aggregate of losses brought forward from earlier years under the heads of house property, capital loss, loss from horse races to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA. This figure should be computed as total of brought forward losses set-off with current year income as per columns (2) of Schedule BFLA.
9	Gross Total income (7-8)	Please enter remaining current year income after allowing for adjustment of brought forward losses This is an auto-populated figure taken as balance of current year income [column (7)] as reduced by brought forward losses allowed to be set-off against such income [column (8)].
10	Income chargeable to tax at	Please report in this column aggregate of

	special rate under section 111A, 112, 112A etc. included in 9	incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9). This figure should be taken from column (i) of Schedule SI.
11	Deductions under Chapter VI-A	Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form. The total claim of deductions under Chapter VI-A should be limited upto the amount of Gross Total Income [<i>column (9)</i>] as reduced by income chargeable at special rates [<i>column (10)</i>].
12	Total income	Please enter the amount of total income chargeable to tax for the previous year at this column. This is an auto-populated figure taken as Gross Total Income [<i>column (9)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 11</i>].
13	Income which is included in 12 and chargeable to tax at special rates	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income computed at column (12). This figure should be taken from column (i) of Schedule SI.
14	Net agricultural income/ any other income for rate purpose	Please report in this column net agricultural income or any other income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax. Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.
15	Aggregate income (12 - 13 + 14)	Please compute aggregate income in this column as Total Income [<i>column (12)</i>] reduced by the income chargeable at special rates [<i>column (13)</i>] and increased by the amount of net agricultural income [<i>column (14)</i>] for rate purposes.
16	Losses of current year to be carried forward	Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.

		This figure should be taken head-wise total of row (xii) of Schedule CFL.
17	Deemed income under section 115JC	Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year. Please ensure to fill up Schedule AMT of this ITR form.

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	Tax payable on deemed income under section 115JC	In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT. Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.
2	Tax payable on total income	Please compute tax payable on total income as per normal provisions in this column. In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 15 of Part B-TI. In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c).

		In column 2(d), please compute the tax payable on total income, as indicated therein.
3	Rebate under section 87A	Please enter the amount of tax rebate admissible u/s 87A, if any.
4	Tax payable after rebate	Please compute the net tax payable after rebate in this column.
5	Surcharge	Please compute surcharge leviable on net tax liability before and after marginal relief in this column. (Please refer Annexure 5)
6	Health and Education Cess @ 4%	Please compute health and education cess leviable @ 4% on net tax payable and surcharge.
7	Gross tax liability	Please compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 4, 5 and 6 respectively.
8	Gross tax payable	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross AMT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 7</i>].
8a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)	This field will be auto-populated as difference between Gross tax payable (8) and Tax deferred on ESOP income (8b)
8b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC	The income-tax on ESOP income (Income received in assessment year beginning on or after 1st April, 2021) is payable by the assessee within fourteen days— (i) after the expiry of forty-eight months from the end of the relevant assessment year; or (ii) from the date of the sale of such specified security or sweat equity share by the assessee; or (iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share, whichever is the earliest. Deferred Tax (including surcharge and Health and Education cess) on ESOP income will be

		computed as below (a-b+c+d): - Deferred Tax on ESOP income will be computed by proportionating Tax on normal income into ESOP income and total normal income - Rebate on agriculture income w.r.t. deferred tax will be computed by proportionating Rebate on agriculture income into deferred tax and total normal tax - Surcharge on Deferred Tax will be computed by proportionating total surcharge except 115BBE into deferred tax and total tax other than 115BBE. - Cess @ 4% will be calculated on deferred tax (reduced by rebate on agriculture income) and surcharge on deferred tax (a-b+c)
9	Credit u/s 115JD of tax paid in earlier years	In case the gross AMT payable is higher than the gross tax payable as per normal provisions, please enter in this column AMT credit of earlier years utilised against the gross AMT payable for this year. The figure of AMT credit utilised should be taken as per Schedule AMTC.
10	Tax payable after credit u/s 115JD	Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable).
11	Tax relief	In column 11(a), please enter the amount of tax relief admissible in respect of arrears or advance of salary received during the year computed as per section 89. In column 11(b), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A. In column 11(c), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91. In column 11(d), please compute the aggregate of claims of tax relief in the above columns.
12	Net tax liability (10 - 11d)	In this column, please compute net tax liability

		payable for the year after allowing the tax relief admissible.
13	Interest and fee payable	In column 13(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A. In column 13(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B. In column 13(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. (Please refer Annexure 4 for note on 234C) In column 13(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F. The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2021.. However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-. In column 13(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.
14	Aggregate liability (12 + 13e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
15	Taxes Paid	In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year. The details of these tax payments should be mentioned at column 20 of Part B-TTI.
16	Amount payable	In case the aggregate amount payable [column (14)] is higher than the taxes paid for the year [column (15e)], please compute the net amount payable after claiming credit of taxes paid.
17	Refund	In case the taxes paid for the year [column (15e)] is higher than the aggregate amount payable [column (14)], please compute the net amount refundable.
18		Please provide the details of all the savings

	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) Select Yes or No	accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or SWIFT Code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number (IBAN in case of foreign Bank Accounts)	Please enter account number of the Bank
	Country of Location	In case of non-resident, please provide country of location of bank
	IBAN	In case of non-resident, please provide IBAN
19	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India?	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'.

Note: Enhanced surcharge is applicable to tax payer having status as Individual, HUF. The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD (1)(b). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A. **The Finance Act, 2021 has been amended to relax the enhanced surcharge on "Dividend income" chargeable at normal rates and Dividend income u/s 115AD(i).**

Please Note: The withdrawal of enhanced surcharge on the income of the nature referred to in

clause (b) of sub-section (1) of section 115AD of the Income-tax Act shall not be available to HUF

TRP Details

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Item No.20 - Tax payments

Part –A - Details of payments of Advance Tax and Self-Assessment Tax

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

Part- B - Details of Tax Deducted at Source from Salary

Please enter the relevant details of taxes deducted at source from salary as appearing in Form 16 issued by the employer		
Column No.	Field Name	Instruction
2	TAN of the Employer	Please enter the Tax Deduction Account Number (TAN) of the Employer.
3	Name of the Employer	Please enter the name of the Employer.
4	Income chargeable under salaries	Please enter the gross amount of salary in respect of which tax has been deducted at source.
5	Total tax deducted	Please enter the amount of total tax which has been deducted at source.

Part- C - Details of Tax Deducted at Source (TDS) on Income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person[Spouse as per section 5A/Other person as per Rule 37BA(2)]	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list: a) Self b) Other Person

3	PAN/ Aadhaar No. of other person <i>(if TDS credit related to other person)</i>	In case TDS credit relates to other person [as specified in column (2)], please enter PAN/ Aadhaar No. of the other person.
4	TAN of the Deductor/PAN/ Aadhaar No. of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/ Aadhaar No. of the tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows
7 & 8	TDS of the current financial year (TDS deducted during FY 2020-21)	Please enter the amount of total tax deducted at source for the current financial year. Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year <i>(only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)</i>	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
11 & 12	Corresponding receipt/ Withdrawal offered	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of receipt and head of income under which income is offered in column 11 and column 12 respectively. In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "in own hands" for the current year. If this is done, the column "Corresponding receipt offered" is greyed-off and is not required to be filled up.

		Please Note : Select drop down as 'Not applicable (only in case TDS is deducted u/s 194N)' in column no 8 if TDS is claimed u/s 194N of the Act
13	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

Part- D – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	Field Name	Instruction
2	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4	Tax collected	Please enter the total amount of tax collected at source (TCS) during the year.
5	Amount out of (4) being claimed	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head of income.
6	Amount out of (4) being claimed in the hands of spouse, if section 5A is applicable	Please enter the amount of TCS credit which is being claimed in the hands of spouse, in case section 5A is applicable.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

Tax Computation Table

(i) In case of every individual (*other than resident individual who is of the age of 60 years or more at any time during the financial year 2020-21*) or HUF –

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC -

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC-

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

(iv) In case of individual or HUF opting for new tax regime u/s 115BAC

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000
4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

- Surcharge:**

- o 10% of income tax where total income exceeds ₹50,00,000 but up to ₹1,00,00,000.
- o 15% of income tax where total income exceeds ₹1,00,00,000 but up to ₹2,00,00,000.
- o 25% of income tax where total income exceeds ₹2,00,00,000 but up to ₹5,00,00,000.
- o 37% of income tax where total income exceeds ₹5,00,00,000

The Tax liability computed as per the above table should be further increased by the applicable surcharge and health & education cess @ 4%.

Note: The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD(1)(b) (only in case of individuals). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A.

Please note, the withdrawal of enhanced surcharge on the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income Tax Act shall not be available to HUF.

Annexure 1

Important points to remember while filing return of income in ITR utility (online or offline)

Validation Rules

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Rules for ITR 2 are as below:

Sl. No.	Category	Description of Rules	Mapping
1	A	Assessee should enter valid Mobile Number	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid.
2	A	HUF cannot claim relief u/s 89	In Filing status assessee is HUF, Sl. No.11a in Part B-TTI cannot be claimed ie., 11a > 0
3	A	"Name" should match with the "Name" as per the PAN database.	The name as entered by you in the return does not match with the name as per the PAN date base
4	A	Date of birth should match with PAN database.	The Date of Birth mentioned in Part A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base/ Aadhaar Database Note: This rule is applicable only if

			status of assessee is individual
5	A	If original return is filed under section 142(1) then revised return cannot be filed	If original return is filed under section 142(1) then revised return cannot be filed
6	A	If "Whether you have held unlisted equity shares at any time during the previous year?" is selected as Yes, then the details should be filled.	Taxpayer has mentioned "Y" for Whether you have held unlisted equity shares at any time during the previous year but has not provided the relevant details Following condition to be factored: If any field > 0 then rule is not applicable i.e ignore this rule i.e. If all the fields in is 0 only then trigger this rule
7	A	In Filing status, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as Yes then Schedule 5A should be mandatory.	In Filing status 5A Flag is Y but details in schedule 5A are not filled
8	A	"Whether this return is being filed by a representative assessee?" is selected as Yes then details should be provided.	In Filing status 'Whether this return is being filed by a representative assessee?' Flag is Y then details should be provided
9	A	In Part A General, If Return is being filed by Representative Assessee then the PAN quoted in representative assessee field should be same as the PAN who is trying to upload the return.	In Part A General, Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.
10	A	In Verification part, if representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in Part - A General must be filled.	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled.
11	A	In Part A General, "Are you filing return of income under Seventh proviso to Section 139(1) " is selected as Yes then the details should be filled.	In Part A General, "Are you filing return of income under Seventh proviso to Section 139(1) " Flag is Y but details are not filled
12	A	"Whether you were Director in a company at any time during the previous year?" is selected as Yes then the details should be filled.	Taxpayer has mentioned "Y" for Whether you were Director in a company at any time during the previous year? but has not provided the

			relevant details
13	A	Being Resident or Resident but not Ordinarily resident Individual question "Please select whether you want to claim the benefit u/s 115H or not" should be answered.	B61iii>0 and resident status is "RES or NOR" and 115H is "No"
14	A	If Taxpayer is claiming benefit of senior citizen or super senior-citizen then date of birth shall match with the PAN database	Upload Level Check Note: This rule is applicable only if status of assessee is individual
15	A	In Schedule 80G, Donee PAN can not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part.
16	A	If the assessee is governed by Portuguese Code, then "PAN of Spouse" should be provided.	If section 5A flag in Schedule General Information is "Y" then PAN of the spouse is mandatory.
17	A	In Schedule 5A, Sl. No. 4 total should be equal to sum of Sl. No. (1+2+3) for all the columns.	In Schedule 5A, Sl. No. 4 Total should be equal to sum of Sl. No. (1+2+3) Note : check for all 4 column
18	A	In Schedule EI Sl.no. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI	If in Schedule EI Sl. No. 6 is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund
19	A	In "Schedule EI", in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns.	In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in individual columns.
20	A	In "Schedule EI", "Total income not chargeable to tax as per DTAA" should be equal to the total of amount entered in "Amount of Income"	In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income"
21	A	In Schedule EI Sl.no. 6 should be equal to sum of Sl.no 1+2+3+4+5	Schedule EI Sl.no. 6 is not equal to sum of Sl.no 1+2+3+4+5
22	A	In "Schedule EI" in the Net Agricultural income for the year should be equal to (Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) – Expenditure incurred on agriculture –Unabsorbed agricultural loss of previous eight assessment years)	Schedule EI Sl.no. 2iv is not equal to Sl.no i-ii-ii Note: This rule will be applicable only when output of Sl. No. i-ii-iii is positive

23	D	It is mandatory to file Form 29C-Report under section 115JC of the Income-tax Act, 1961 if AMT tax is more than Normal Tax.	When Sl. No. 8 of Part BTTI is equal to Sl. No. 1d of Part BTTI and Form 29C is not filed Note: This rule shall not be applicable If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'
24	A	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.	The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT
25	A	In Schedule Part BTTI, Credit under section 115JD of tax paid in earlier years should be equal to the Sl. No. 5 of Schedule AMTC.	In Part B TTI, the value in pt. 9 -Credit under section 115JD of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch AMTC
26	A	Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMT, Sl.No. 1 should be equal to Sl.no 12 of Part BTI.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule AMT, Sl.no. 1 is not equal to Sl. No. 12 Total Income of Part BTI.
27	A	In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1 + 2a.	In Schedule AMT, Sl.no. 3 is not equal to sum of Sl. No. 1 + 2a
28	A	Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMT, Sl.No. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA.	If No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule AMT, Sl.no. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA.
29	A	In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part BTTI	In Schedule AMTC, Sl.No. 1 is not equal to Sl.no 1d of Part BTTI
30	A	Since No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 7 of Part BTTI.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' And In Schedule AMTC, Sl.No. 2 is not equal to Sl. No. 7 gross tax liability of Part BTTI
31	A	In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1	In Schedule AMTC, Sl.no. 3 is not equal to Sl.no. 2-1 if 2 is greater than 1
32	A	In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1	In Schedule AMTC, Sl.no. 3 should be equal to zero when sl no 2 is less than or equal to 1
33	A	If No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] should be equal to Total of item No. 4c	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' And In Schedule AMTC, Sl.no. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] is not equal to Total of item no. 4C

34	A	If No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule AMTC, Sl.No. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] should be equal to Total of item No. 4D.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule AMTC, Sl.no. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] is not equal to Total of item no. 4D.
35	D	If total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000, surcharge cannot be entered in Schedule B-TTI.	In schedule B TTI, sl no 1b is greater than zero and sl no 3 of schedule AMT is less than or equal to Rs. 5000000
36	A	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?', Deemed Income in schedule AMT and tax as per AMT should not be computed in Schedule Part B-TTI.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And Part B TTI Sl. No. 1a is not consistent with sl. No. 4 of Schedule AMT
37	A	In Schedule AMT, Sl.No. 4 tax payable under section 115JC should be equal to 18.5% of Sl.No. 3, if Sl.No. 3 is greater than 20 Lakh.	Sl no 4 of AMT should be greater than zero when sl no 3 is exceeding 20 Lakhs and Sl no 2a is greater than zero (I.e., Sl.no.4 of AMT > 0 but value in sl.no.3 <= 20 lakhs and sl.no.2a <0)
38	A	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2
39	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Balance AMT Credit Carried Forward should be equal to the sum of (Balance brought forward to the current assessment year) - (AMT Credit Utilized during the Current Assessment Year) In "Schedule AMTC"	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ? and In "Schedule AMTC" Col. D Balance AMT Credit Carried Forward is not equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year) Note: This rule is not applicable for total column. It is applicable for each individual AY
40	A	In Schedule AMTC, Set off in earlier assessment years cannot be claimed for AY 2021-22	In schedule AMTC sl no 4(B2) for AY 2021-22 is greater than zero
41	A	In schedule SI, sl no i1 should be equal to Sl no 2c of schedule OS	In schedule SI, Sl.No. i1-"111 accumulated PF (column - Income(i))" is not equal to sl no 2c (Income benefit) of schedule OS
42	A	In schedule SI, sl no ii1 should be equal to Sl no 2civ of schedule OS	In schedule SI, sl no ii1-"111 accumulated PF (column - Tax

			benefit(ii))" is not equal to sl no 2civ (tax benefit) of schedule OS
43	A	If no special Income shown then tax at special rates should not be computed.	Part B TTI Sl. No. 2b is not equal (consistent) with total of Tax thereon (ii) (Col.(ii)) of Schedule SI
44	A	Special income offered in schedule OS Sl.No. 2d should be equal to corresponding income in schedule SI	Amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS sl no 2d is not equal Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section
45	A	Special income offered in schedule OS Sl.No. 2e should be equal to corresponding income in schedule SI	amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS sl no 2e is not equal Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section

46	A	Special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule OS Sl.No. 2a should be equal to corresponding income in schedule SI	amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in sl no 2a of schedule OS Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section
47	A	Special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule OS Sl.No. 2b is not equal to corresponding income in schedule SI	Amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in sl no 2b of schedule OS
48	A	Income from other sources chargeable at special rates in India as per DTAA should be equal to Sl.No. 2f in schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	Amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no 2f of schedule OS
49	A	In Schedule SI, amount at column (ii) Tax thereon should be equal to taxable income (*) special rate	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA

			Note : Round off +1 and -1. (i.e, if the value in XML is between +1 and -1 of temporary calculated value, don't restrict the xml)
50	A	In Schedule SI, tax computed can not be null if income is greater than zero	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG DTAA
51	A	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10 should be consistent with all the special incomes of Schedule SI	In Schedule B TI, SI no 10 is not equal to total of column (income (i)) of schedule SI
52	A	Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income as per schedule BFLA	Total of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to sl no 3iii of schedule BFLA
53	A	Sum of income u/s 115AD (STCG for FIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to corresponding income as per schedule BFLA	Total of income u/s 115AD (STCG for FIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI is not equal to sl no 3iv of schedule BFLA
54	A	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to corresponding income as per schedule BFLA	Total of income u/s 112 (LTCG on others) , 115E(a) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SI is not equal to sl no 3viii of schedule BFLA

55	A	Sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should be equal to corresponding income as per schedule BFLA	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A is not equal to sl no 3vii of schedule BFLA Note:- Threshold limit of +5 and -5 to be added
56	A	Total of all special incomes at (i) should match with total income in schedule SI	Total of all special incomes at (i) should match with total income in schedule SI
57	A	In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns	Total of all tax on special incomes at (ii) should match with total tax in schedule SI
58	A	Deduction u/s 80CCD(1) is not applicable to HUF .	If Status is other than "individual" and value at field 80ccd(1)-Field (c) of schedule VIA is more than "Zero"
59	A	Deduction u/s 80CCD(1B) is not allowed to HUF.	If Status is other than "individual" and value at field 80ccd(1b) - Field (d) of schedule VIA is more than "Zero"
60	A	Deduction u/s 80CCD(2) is not allowed to HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80CCD(2)" - (e) in schedule VIA is greater than zero.
61	A	Deduction u/s 80E is not allowed to HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80E" (i) in schedule VIA is greater than zero.
62	A	Deduction u/s 80EE is not allowed to HUF.	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EE" (j) in schedule VIA is greater than zero.

63	A	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In "Part-A General" if Date of Birth is on or before 01.04.1961 and the value in system calculated field 80TTA is more than Zero and Residential status is resident Note: This rule will not be applicable if HUF is selected under status. Note: RES includes NOR
64	A	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen. Deduction is available only if not opted for new tax regime u/s 115BAC.	In "Part-A General" if date of birth is on or after 02.04.1961 and the value in system calculated field 80TTB is more than Zero.
65	A	Deduction u/s 80U is not allowed to HUF.	If status is selected as "HUF" "Personal info" And value in field (u) "80U" in schedule VIA in greater than zero.
66	A	Deduction u/s 80EEA is not allowed to HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEA" (k) in schedule VIA is greater than zero.
67	A	Deduction u/s 80EEB is not allowed to HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEB" (l) in schedule VIA is greater than zero.
68	A	Deduction u/s 80DD is not allowed to Non Resident.	Residential Status selected as "Non Resident" but Sl.No.(g): 80DD in Schedule VI-A is greater than ZERO. Note :Check only for individual status
69	A	Deduction u/s 80DDB is claimed by Non resident.	Residential Status selected as "Non Resident" but Sl.No.(h): 80DDB in Schedule VI-A is greater than ZERO. Note :Check only for individual status
70	A	Deduction u/s 80U is claimed by Non resident.	Residential Status as "Non resident" but Sl.No.2(u): 80U in Schedule VI-A is greater than ZERO. Note :Check only for individual status
71	A	Deductions claimed under Chapter VI-A should not be greater than	In Chapter VI A (Field reference v) of system calculated claim shall not exceed

		"Gross Total Income"	the 'Gross Total Income' (Field reference 9).
72	A	In Schedule VIA, amount claimed in deduction u/s 80GGA should not be different from the amount claimed in Schedule 80GGA	In chapter VIA part B value at field 'o' system calculated is not consistent with total eligible amount of donation Schedule 80GGA .
73	A	In Schedule Part BTI- Deduction under Chapter VI-A should be consistent with the total of all deductions in Schedule VI-A	In Schedule VI A, sum of Sl.no 1a to 2 u is not consistent with total deduction sl. no. 2v limited to Sl. No. (9-10)
74	A	Deduction u/s 80QGB is not applicable to Non resident individuals.	Residential Status as "Non resident" but Sl.No. 2(q): 80QGB in Schedule VI-A is greater than ZERO.
75	A	Deduction u/s 80QGB is not applicable to HUF.	Status is selected "HUF" but Sl.No. 2(q): 80QGB in Schedule VI-A is greater than ZERO.
76	A	Deduction u/s 80RRB is not applicable to Non resident individuals.	Residential Status as "Non resident" but Sl.No.2r: 80RRB in Schedule VI-A is greater than ZERO.
77	A	Deduction u/s 80RRB is not applicable to HUF.	Status is selected "HUF" but Sl.No.2(r): 80RRB in Schedule VI-A is greater than ZERO.
78	A	In Schedule VIA, deduction u/s 80RRB plus 80QGB claimed cannot be more than the income entered at Sl.No. 1e in Schedule OS	Value at field 'q+r' under Part C deduction is greater than sum of Schedule OS Sl.no 1e
79	A	"Losses of current year to be carried forward" at "Part B TI" should be equal to "Total of Current Year Losses" of Schedule CFL.	In Part B TI, the value in Pt 16-Losses of current year to be carried forward (total of row xi of Schedule CFL) should be equal to total of row xi of Sch CFL
80	A	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of ((2x +3x+4x+5x) of item E of schedule CG in the field 4xi of Short Term Capital Loss in Sch CFL Note: This rule will be applicable if return is filed under section 139(1)
81	A	Long Term Capital Loss at Schedule CFL is not equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of ((6x+7x+8x) of item E of schedule CG in the field 5xi of Short Term Capital Loss in Sch CFL Note: This rule will be applicable if return is filed under section 139(1)
82	A	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".	Enter the value mentioned at 2xiv of schedule CYLA in the field 3xi of schedule CFL
83	A	In Schedule BFLA, Sl.No. 2(xi)	Schedule BFLA Sl no 2(xi) should be

		should be equal to Sl.No. 6(x) of CFL	equal to sl no 6(x) of CFL
84	A	In Schedule BFLA, Sl.No. 2(ii) should be equal to Sl.No. 3c(x) of CFL	Schedule BFLA Sl no 2(ii) should be equal to sl no 3x of CFL
85	A	In "Schedule BFLA 2xii Total of brought forward loss set off should be equal to sum of (2ii+ 2iii+2iv + 2v+ 2vi + 2vii + 2viii + 2ix + 2xi)	Schedule BFLA Sl no 2xii should be equal to sum of Sl no (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2ix+2x+2xi)
86	A	In Schedule PTI Col. 9 should be equal to output of Col 7-8	In schedule PTI Col. 9 is not equal to ouput of Col. 7-8
87	A	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
88	A	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
89	A	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
90	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c+....
91	A	In schedule FSI total of column e "Tax relief available in India(e)= (c) or (d) whichever is lower" should match with e(i) + e(ii) + e(iii) + e(iv) i.e Salary + House Property + Capital Gains + Other Sources.	In schedule FSI, column e is not lower of column c or column d
92	A	Schedule FSI is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
93	A	In schedule FSI total of column b "Income from outside India (included in PART B-TI) should match with b(i) + b(ii) + b(iii) + b(iv) i.e Salary + House Property + Capital Gains + Other Sources.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)
94	A	In schedule TR field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A	In Schedule TR, sl no 2 is not equal to sum of col no 1d if col no e is 90/90A

95	A	In schedule TR field 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 91.	In Schedule TR, sl no 3 is not equal to sum of col no 1d if col no e is 91
96	A	Schedule TR is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule TR
97	A	In schedule TR field "Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)" should match with total of column "Tax paid outside India" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".	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
98	A	In schedule TR field "Total tax relief available (total of (e) of Schedule FSI in respect of each country" should match with total of column "Tax relief available in India (e) = (c) or (d) whichever is lower" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".	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
99	A	Schedule AL should be filled if total Income is greater than 50 Lakhs.	when Total Income (Pt No. 12 in Part B TI) is greater than 50,00,000 and any/all (Amount (cost related fields)of the fields in Schedule AL is NULL.
100	A	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled though in schedule "Verification" Verification capacity is selected as "Representative" from drop down
101	A	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".	If in "Schedule TCS" Sl.no 5 is more than TOTAL OF Sl.no 4
102	A	In "Schedule Part B TTI" 15d Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT and date of deposit should be after 31/03/2021 for A.Y	In "Schedule Part B TTI" 15d Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date date of deposit is after 31/03/2021 for A.Y 2021-22

		2021-22.	
103	A	In "Schedule Part B TTI" point 15a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT and date of deposit should be between 01/04/2020 and 31/03/2021 for A.Y 2021-22.	In "Schedule Part B TTI" point 15a "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021
104	A	In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column	Total is not equal to sum of individual values mentioned in column 5
105	A	In "Schedule Part B-TTI" in 15(c) of TCS should be equal to the value entered in total of column 5 of 22D	In "Schedule Part B-TTI" in 15(c) of TCS should be equal to the value entered in total of column 5 of 22D
106	A	In Schedule TCS, Total TCS claimed should be equal to sum of individual values	In schedule TCS -Total of column TCS claimed is not equal to Sum of individual values of column
107	A	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus, please ensure that the schedules contain the details of the receipts and are not left blank. (category – A) Further, ensure that all the receipts / income on which credit is claimed as per 26AS is appearing in the return. (category – D)	Sum of Schedule HP- Sr.no {1a+(1j*100/70)} (based on the no. of house properties) Annual let able value or rent received or receivable and Arrears/Unrealized rent received during the year after factoring for the 30% deducted in the return is EQUAL TO ZERO or Null + Schedule CG- SUM of row no. Total of all Sl.no. A(1)(a)(i) , A(2)(a),A(3)(a) (only if positive),A(3)(b)(only if positive),A(4)(aia),A(5)(aia), A7, {Total of all Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(ii)(a), B(4)(a), B6(i)a, B6(ii)(a),B6(iii)(a) ,B8a,B8d, B9a, B(10)(aia),B(10)(aia) + Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null + Schedule OS- Sl.no 1a+1b+1c+1e+2a+2c+2d+2e+5+8a+8d is EQUAL TO ZERO or Null + Schedule EI- Sl.no 1+2i+3+4+5 is EQUAL TO ZERO or Null And Sum of "TDS claimed in own hands" from schedule "TDS on Income" (TDS2)

			IS MORE THAN 100 OR sum of "TDS in claimed in own hand" from schedule "TDS on sale of immovable property" (TDS3) IS MORE THAN 100
108	A	TAN of employer in Schedule TDS on Salary should match with TAN of Employer in Details of salary	TAN of employer in Schedule TDS on Salary is not matching with TAN of Employer in Details of salary
109	A	In Schedule TDS2 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2"	If Col 6 : "Amount b/f" & Col 7 "Amount deducted" of Schedule TDS2 (Other than salary) are filled in the same row.
110	A	In schedule TDS As per Form 16C, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS as per Form 16C
111	A	In schedule TDS Other than Salary, TDS claimed cannot be more than Gross income disclosed	TDS -2 & 3, Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS other than Salary
112	A	Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 9 of TDS2.	If in schedule "TDS other than salary, TDS is claimed in column "Claimed in own hands" AND in Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.

113	A	Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 6 of TDS3.	If in schedule "TDS as per Form 16C", TDS is claimed in claimed in own hands AND in Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
114	A	In TDS2, In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted".	If in Schedule TDSC(1) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
115	A	In TDS3, In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted".	If in Schedule TDSC(2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
116	A	HUF cannot have TDS on salary.	Assessee is "HUF" or and amount in schedule TDS on salary is more than zero
117	A	In Schedule TDS (2)/(3), TDS credit relating to other person is selected than the PAN of other person should be provided. Also ensure that the other person from whom credit for TDS is claimed files the return of income and gives away the TDS in his/ her return in favour of the Tax payer.	In Schedule TDS Other than Salary and TDS as per Form 16C, dropdown is selected as "other person" in column 2 but PAN is not provided.
118	A	In Schedule TDS (2)/(3), TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.	If Schedule TDS Other than Salary and TDS as per Form 16C, Any dropdown is selected in column 2 but TAN of deductor or PAN of buyer is not provided.
119	A	In Schedule TDS from salary, "Total tax deducted" cannot be more than "Income chargeable under the head Salary".	In Schedule TDS from salary, "Total tax deducted" cannot be more than "Income chargeable under the head Salary".
120	A	In Schedule TDS Other than Salary and TDS as per Form 16C, claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" and "TDS deducted".	In Col No.9 "Claimed in own hands" amount entered is more than sum of amount filled in col.no 6 "TDS b/f" plus Col no. 7 "TDS Deducted" plus Col no. 8 "TDS deducted in the hands of spouse or

			other person".
121	A	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0.	In "Part B TI" schedule, all fields from "Salaries" to "Gross Total Income" should be ZERO or NULL (Field reference 1 to 9) AND "Adjusted Total Income under section 115JC(1)" should be ZERO or NULL (Field No. 3 of Schedule AMT) AND In "Part B TTI" schedule, any field from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" (Field reference 1 to 7) is greater than ZERO.
122	A	The value in pt.3av -"Total Short term " in Part B TI should be equal to total of pt. (3ai + 3aii + 3aiii +3aiv)	In schedule -Part B TI the value in pt. 3av -"Total Short term " IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv)
123	A	The value in pt.3biv -"Total Long term" in Part B TI should be equal to total of pt. (3bi+3bii+3biii)	In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii)
124	A	In Schedule Part BTI, the amount of "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".	In schedule -Part B TI the value in pt. 3c - "Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv)
125	A	"Total Income from other sources" at Schedule B TI is different with the sum of "Individual incomes from Other Sources head".	In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c)
126	A	The Total income from all heads of income should be equal to sum of individual heads of income.	In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2 + 3c+ 4d)

127	A	Tax Payments claimed in "Part B-TTI" should be equal to claims made in Schedule TDS/TCS/Schedule IT.	If Total of pt15a (Advance Tax) & 15d(Self-Assessment Tax) i.e. pt15a+pt15d is NOT EQUAL TO the amount total field (5) in "pt. 20A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT " OR If value in pt. 15b is NOT EQUAL TO sum of Total value of col 5(Total tax deducted) in pt. 20B (TDS from salary) Total value of col 9 (Amount claimed in own hands) in pt. 20C OR If value in pt. 15c is NOT EQUAL TO sum of Total value of col 5 (Amount claimed in own hands) in pt. 20D
128	A	Schedule Salary is mandatory to be filled if Income disclosed under the head Salaries in Part B-TI.	In Part B TI ,the value in Pt1 -"Salaries" is greater than zero AND this value is NOT EQUAL TO "Income chargeable under the Head 'Salaries' " field of Schedule Salary (Total field Includes salary from all employers)(All the fields of schedule salary are blank)
129	A	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.	In Part B TI , the value in Pt2 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties)
130	A	Income disclosed in STCG chargeable @15%, "Table E in Schedule CG" should be filled.	In Part B TI , the value in Pt3ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG
131	A	Income disclosed in STCG chargeable @30%, then "Table E in Schedule CG" should be filled.	In Part B TI , the value in Pt3aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG

132	A	Income disclosed in STCG chargeable at applicable rate, then "Table E in Schedule CG" should be filled	In Part B TI , the value in Pt3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
133	A	Income disclosed under the head Short-term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG	In Part B TI , the value in Pt3aiv -"Short term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG"
134	A	Income disclosed in LTCG chargeable @10%, then "Table E in Schedule CG" should be filled	In Part B TI , the value in Pt3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
135	A	Income disclosed in LTCG chargeable @20%, then "Table E in Schedule CG" should be filled	In Part B TI , the value in Pt3bi -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
136	A	Income disclosed under the head Long term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG	In Part B TI , the value in Pt3biii -"Long term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG"
137	A	"Income from sources other than from owning Race Horses & Income chargeable at special rate" is disclosed at Schedule Part B TI, then Sch OS should be filled.	In Part B TI , the value in Pt4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS
138	A	"Income chargeable to tax at special rate" is disclosed at Schedule Part B TI, then "Schedule OS" should be filled	In Part B TI , the value in Pt4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS
139	A	"Income from the activity of owning and maintaining race horses" is disclosed at Schedule Part B TI, then "Schedule OS" should be filled	In Part B TI , the value in Pt4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS
140	A	"Losses of current year set off against income from all the heads" should be equal to "Total losses set off" at Schedule CYLA.	The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xiii" and "3xiii " and Schedule CYLA
141	A	Brought forward losses set off against Balance Income should be equal to "Total of brought forward	The value in Pt 8- Brought forward losses set off against 7 (2xii of Schedule BFLA) of Part B TI is not equal to 2xii of

		losses set off" at Schedule BFLA.	Schedule BFLA
142	A	Gross Total Income should be equal to sum of the Incomes individually offered.	In part B ,TI ,the value of GTI(pt9) is not equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) Note : If result is -ve, restrict to Zero.
143	A	In Part B TI, the value in Pt 16 - Losses of current year to be carried forward (total of row xi of Schedule CFL) should flow from Sch CFL and should be consistent with the same.	The value in pt. 16 Losses of current year to be carried forward) of Part B TI is not equal to total of xi of Schedule CFL.
144	A	"Total Income" should be equal to "Gross Total Income minus Chapter VI-A deductions after considering rounding-off".	In Part B TI, the value in field 12(Total Income) should be value of pt.9-11 "ROUNDING OFF +5 or -5 as per Sec 288 DONE In Total Income field" Note - Dont restrict upload if variation is upto +100 and -100
145	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC, In Schedule Part BTTI, SL.no 1d Total tax payable on deemed total income (1a+1b+1c) should be equal to sum of Sl.no. 1a+1b+1c	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c)
146	A	"Tax Payable on Total Income" should be equal to Normal Tax plus Special Tax minus Rebate on Agricultural Income.	In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c)
147	A	The amount at "Tax payable" should be equal to the amount of Tax Payable on Total Income minus Rebate u/s 87A.	In Part B TTI, the value in pt. 4 is not equal to value (2d -3)
148	A	The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess)	In Part B TTI, the value in pt. 7 is not equal to total of (4 + 5iv +6)
149	A	"Relief claimed under section 90/90A in Part B TTI" should be equal to "Amount entered in Schedule TR"	In Part B TTI, the value in field pt. 11b is not equal to value in pt. 2 of Schedule TR
150	A	"Relief claimed under section 91 in Part B TTI" should be equal to "Amount entered in Schedule TR"	In Part B TTI, the value in field pt. 11c is not equal to value in pt. 3 of Schedule TR

151	A	"Total Tax Relief" should be equal to the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).	In Part B TTI, the value in pt. 11d is not equal to total of (11a + 11b + 11c)
152	A	"Total Interest and Fee Payable" should be equal to "Interest u/s 234A + 234B + 234C+ Fee payable u/s 234F"	In Part B TTI , the value in pt. 13e is not equal to total of (13a + 13b + 13c+13d) .
153	A	"Aggregate liability" should be equal to the sum of "Net tax liability plus Total Interest Payable"	In Part B TTI, the value in pt. 14 is not equal to the total of (12 + 13e)
154	A	"Total Taxes Paid" should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"	In Part B TTI, the value in point 10e is not equal to (15a+15b+15c+15d).
155	A	IFSC under "Bank Details" should match with the RBI database	IFSC provided under "BANK ACCOUNT" at Sl.No.18 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at Sl.No.18 of Part B-TTI is not matching with the RBI database.
156	A	Rebate u/s 87A is not allowed to Non resident.	Residential Status selected as "Non Resident" but Sl.No.3: 87A in Part B - TTI is greater than ZERO.
157	A	Rebate u/s 87A is not allowed to HUF.	Status selected as "HUF" but Sl.No.3: 87A in Part B - TTI is greater than ZERO.
158	A	Rebate u/s 87A cannot be claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs. 5 lakhs.	In Part B TI: SL No. 14: Total Income is more than 5 Lakh but Sl.No.3: 87A in Part B - TTI is greater than ZERO. Note: The rule is applicable where the assessee is 'Resident or Resident but not Ordinarily Resident 'under Residential Status in India (for Individual)
159	A	If deductions claimed at "Part B TI", then "Schedule VI-A" should be filled.	In Part B TI, value in Pt.11 Deduction under Chapter VI-A is greater than zero AND In field (2v) of "Sch VI A ",is" "Zero" or "NULL".
160	A	Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest payable".	If in Schedule Part-B TTI, Sl.no 17 is not equal to the sum of Sl.no 15e- 14 (only if the difference is positive) Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml)

161	A	Tax payable Amount should match with the difference of "Total Tax and "Interest payable" and "Total Taxes Paid".	If in Schedule Part-B TTI, Sl.no 16 is not equal to the sum of Sl.no 14- 15e (only if the difference is positive) Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml).
162	A	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed.	In Schedule "Salaries" SUM of row nos.(1a , 1b , 1c) of all employers is EQUAL TO ZERO or Null AND In Schedule "House Property (HP)" SUM of(row no. 1(a) + Arrears/unrealized rent i sl.no.1(j) of properties) + sl.no.2 is EQUAL TO ZERO or Null + Schedule CG- SUM of row no. Total of all Sl.no. A(1)(a)(i)} , A(2)(a),A(3)(a) (only if positive),A(3)(b)(only if positive),A(4)(aia),A(4)(aia),A(5)(aia), A(5)(aia), A7 (only if positive), {Total of all Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(ii)(a), B5a, B6(i)(a)(ia), B6(i)(aia), B6(ii)(a)(ia), B6(ii)(aia),B6(iii)(a)(ia), B6(iii)(aia), B8a, B8d, B9(a)(ia), B9(aia), B11 (only if positive) is equal to Zero or Null + Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null + In Schedule "Other Source" SUM of row no. 1(a),1(b),1(c),1(d),1(e),2(a),2(c),2(d) ,2(e) and 8(a) is EQUAL TO ZERO or Null AND In Schedule "Exempt income" SUM of row no. 1,2(i),3 and 5 is EQUAL TO ZERO or Null AND In "Part B TTI" schedule, all fields from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" (Field reference 1 to 7) is ZERO or NULL AND In "Part B TTI" schedule, ANY of the fields from "Advance tax paid" to "Total Taxes Paid" is greater than ZERO (Field reference 15a, 15b, 15c, 15e)

			Note : The field reference 15d "Self-Assessment Tax" is excluded from above rule [Because individual having beneficiary interest outside India have to mandatorily file return before due date even if taxable income is < Basic exemption limit and 234F is levied if filed after due date.]
163	A	In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in Sl. No. 2 of Schedule EI	If value at field 14 of part B TI is not equal to sum of sl no 2 & 3 of EI
164	A	In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A should be equal to the value entered in "v" of Schedule VIA or (9-10) of PART-BTI, whichever is lower.	In schedule B TI, sl no 11 is not equal to sl no 2v of schedule VI-A Note : This check will be limited to 9-10 of Part BTI
165	A	In "Schedule Part B-TI", at Sl.No. '7' Balance after set off current year losses should be equal to value of Sl.No. 5 - Sl.No. 6 of Schedule Part BTI	The value in pt 7 of Part BTI is not equal to pt. 5-6
166	A	In Part BTI, Sl.No. 17 Deemed income under section 115JC should be equal to Sl.No. 3 of Schedule AMT	The value in pt 17 of Part BTI is not equal to pt.3 of Schedule AMT
167	A	In "Schedule Part B-TI", Sl.No. '15' Aggregate income should be equal to the sum of 12-13+14	Sl.No. 15 of schedule B TI is not equal to sl no 12-13+14 Note : This rule depends on "total income" +Status+ Residential status + Date of birth + 115BAC Note: This rule is not required to be implemented if this condition is satisfied (i)Individual + 02.04.1961 onwards including 2nd April + Resident + 115BAC is No and amount sl. No.12-Sl. No. 13 less than or equal to 250000 (ii)Individual + Non Resident + 115BAC is no and amount sl. No.12-Sl. No. 13 less than or equal to 250000 (iii)Individual + less than 02.04.1961 but more than 01.04.1940. +Resident + 115BAC is no and amount sl. No.12-Sl. No. 13 less than or equal to 300000 (iv)Individual + less than 02.04.1941

			including 2nd April +Resident + 115BAC is no and amount sl. No.12-Sl. No. 13 less than or equal to 500000 (v)HUF and amount sl. No.12- Sl. No. 13 less than or equal to 250000 (vi) Individual + 115BAC is Yes and amount sl. No.12-Sl. No. 13 less than or equal to 250000
168	A	In "Schedule Part B-TTI", Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability.	If Sl.no.8 is not equal to Sl.no1d or 7 whichever is higher
169	A	In Schedule Part BTTI, Sl.No. 10 Tax payable after credit u/s 115JD should be equal to sum of Sl.No. 8a -9	Sl.no. 10 is not equal to sum of SL.no 8a -9 in Schedule Part BTTI Note: This rule is applicable if Sl No. 8a is higher than 9
170	A	In Schedule Part BTTI, Sl.No. 12 Net tax liability is should be equal to Sl.No. 10-11d	Sl.no. 12 is not equal to Sl.no. 10-11d Note: This rule is applicable if 10 is greater than 11d
171	A	Taxpayer can not offer income chargeable at special rates in Schedule Part B-TI without mentioning the same in respective schedules	In Part B-TI, Sl. No. 3.a.i STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income A2ie, A2iie, A3a, A7a (15% only) fields are zero/null OR In Part B-TI, Sl. No. 3.a.ii STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income A4e, A7b (30% only) fields are zero/null OR In Part B-TI, Sl No. 3.b.i LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income Sl. No. B3ie, B3iie, B4c, B6ie, B6iie, B6iiie, B7c, B8c, B11a1, B11a2 (10% only) fields are zero/null OR In Part B-TI, LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income Sl. No. B1e, B2e, B5c, B8f, B9e, B10, B11b (20% only) fields are zero/null OR In Part B-TI, Sl No. 4b OS special income is MORE THAN ZERO

			AND in sch. OS, all relevant income Sl. No. 2 (OS special incomes only) and DTAA-OS fields are zero/null. AND In schedule SI, total of column i is less than to SUM of (STCG 30%, STCG 15%, LTCG 10%, LTCG 20% & OS special income in schedule BTI) (Ignore +/- 100) (Defective rule should be triggered only when assessee has filled only Specific fields as mentioned in above condition in Schedule BTI and no other schedule is filled i.e Schedule SI, CG & OS.)
172	D	If assessee claiming relief u/s 90 & 91 then it is mandatory to file Form 67 within the due date allowed u/s 139(1)	If in B-TTI, Sr. No. 11b or 11c is greater than zero
173	A	In "Schedule BFLA" in 3(xiii) Current year's income remaining after set off Total should be equal to the sum of (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi)	Schedule BFLA Sl no xiii should be equal to sum of Sl no (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi)
174	A	In Schedule BFLA, Col. 3 should be equal to Col. 1- Col. 2	In Schedule BFLA, Col. 3 (Current year's income remaining after set off) should be equal to Col. 1 (Income after set off, if any, of current year's losses as per 4 of Schedule CYLA) - Col. 2 (Brought forward loss set off) if Col. 1- Col. 2 is negative then the value should be restricted to zero
175	A	In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA	Schedule BFLA sl no 1i should be equal to sl no (4ii of schedule CYLA)
176	A	In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA	Schedule BFLA sl no 1ii should be equal to sl no(4iii of schedule CYLA)
177	A	In schedule BFLA 1(iii) "Short-term capital gain taxable @ 15%" should match with 4(iv) of schedule CYLA	Schedule BFLA sl no 1iii should be equal to sl no(4iv of schedule CYLA)
178	A	In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA	Schedule BFLA sl no 1iv should be equal to sl no(4v of schedule CYLA)
179	A	In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA	Schedule BFLA sl no 1v should be equal to sl no(4vi of schedule CYLA)

180	A	In schedule BFLA 1(vi) "Short-term capital gain taxable at special rates in India as per DTAA" should match with 4(vii) of schedule CYLA	Schedule BFLA sl no 1vi should be equal to sl no(4vii of schedule CYLA)
181	A	In schedule BFLA 1(vii) "Long-term capital gain taxable @ 10%" should match with 4(viii) of schedule CYLA	Schedule BFLA sl no 1vii should be equal to sl no(4viii of schedule CYLA)
182	A	In schedule BFLA 1(viii) "Long term capital gain taxable @ 20%" should match with 4(ix) of schedule CYLA	Schedule BFLA sl no 1viii should be equal to sl no(4ix of schedule CYLA)
183	A	In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 4x of schedule CYLA	Schedule BFLA sl no 1ix should be equal to sl no(4x of schedule CYLA)
184	A	In schedule BFLA 1(x) "Net income from other sources chargeable at normal applicable rates." should match with 4(xi) of schedule CYLA	Schedule BFLA sl no 1x should be equal to sl no(4xi of schedule CYLA)
185	A	In schedule BFLA 1(xi) "Profit from owning and maintaining race horses" should match with 4(xii) of schedule CYLA	Schedule BFLA sl no 1xi should be equal to sl no(4xii of schedule CYLA)
186	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA Sl. No. 2xiii should not be more than Rs. 200000	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule CYLA Sl. No. 2xiii cannot be more than Rs. 200000
187	A	"House property loss claimed at Schedule CYLA" should be equal to amount at "Schedule HP".	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)].
188	A	"Other sources loss at Schedule CYLA" should be equal to amount at "Schedule OS".	If 3i of Schedule CYLA is more than Zero, AND Value in 3(i) of Schedule CYLA is not equal to[(-1) value Multiplied by (6 of Schedule OS)].
189	A	In Schedule CYLA, Sl.no 2xiii Total loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii) should be equal to sum of 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii	In Schedule CYLA, Sl.no 2xiii i.e Total loss set off should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii)
190	A	In Schedule CYLA, Sl.no 3xiii Total loss set off (3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xi+3xii) should be equal to sum of 3ii + 3iii +	In Schedule CYLA, Sl.no 3xiii i.e Total loss set off should be equal to sum of (3ii + 3iii+ 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xii)

		3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xii	
191	A	In Schedule CYLA, Sl.no 2xiv i.e Loss remaining after set-off should be equal to the output of Sl.no. 2i-2xiii	In Schedule CYLA, Sl.no 2xiv, Loss remaining after set-off is not equal to the output of Sl.no. 2i-2xiii Note : if result is -ve, restrict to Zero
192	A	In Schedule CYLA, Sl.no 3xiv i.e. Loss remaining after set-off should be equal to the output of Sl.no. 3i-3xiii	In Schedule CYLA, Sl.no 3xiv, Loss remaining after set-off is not equal to the output of Sl.no. 3i-3xiii Note : if result is -ve, restrict to Zero
193	A	In Schedule CYLA, Col No. 4 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3	In Schedule CYLA, Col No. 4 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3 Note : if result is -ve, restrict to Zero. Check for all rows.
194	A	In Schedule CYLA Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG	Value in 1iv of Schedule CYLA is not equal to Sl.no. 9ii of item E of schedule CG
195	A	In Schedule CYLA Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG	Value in 1v of Schedule CYLA is not equal to Sl.no. 9iii of item E of schedule CG
196	A	In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG	Value in 1vi of Schedule CYLA is not equal to Sl.no. 9iv of item E of schedule CG
197	A	In Schedule CYLA Short term capital gain taxable at DTAA rates should be equal to SL.no. 9v of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to Sl.no. 9v of item E of schedule CG
198	A	In Schedule CYLA Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to Sl.no. 9vi of item E of schedule CG
199	A	In Schedule CYLA Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to Sl.no. 9vii of item E of schedule CG
200	A	In Schedule CYLA 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	In Schedule CYLA, enter amount in 1xi equal to 6 of Schedule OS. (provided 6 is positive)

201	A	In Schedule CYLA Profit from owning and maintaining race horses should be equal to SL.no. 8e of Schedule OS	In Schedule CYLA, enter amount in 1xii equal to Sl. No. 8e of Schedule OS. (provided 8e is positive)
202	A	In Schedule CYLA Salary Income should be equal to SL.no. 6 of Schedule Salary	Value in 1ii of Schedule CYLA is not equal to 6 of Schedule S
203	A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 112A Note : round of each field total for +100 or -100.
204	A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 Note : Round off +2 and - 2 for Col 7 will be allowed
205	A	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 Note : Round off +2 and - 2 for Col 9 will be allowed
206	A	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note : round of each field for +100 or - 100. This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 112A
207	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +100 or - 100.
208	A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +100 or -

			100.
209	A	In Schedule 112A, Total should be equal to the sum of individual rows	In Schedule 112A, Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows Note : round of each field total for +100 or -100.
210	A	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso Note : round of each field for +100 or -100.
211	A	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
212	A	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 Note:-Threshold limit of (+/-)Rs.10 has to be added for this rule
213	A	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 This rule will not be applicable if drop is selected as " After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso Note : round of for +100 or -100.
214	A	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +100 or -100.

215	A	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +100 or -100.
216	A	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of individual rows	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of Sl. No. (1+2+3+4+.....) Note : round of each field total for +100 or -100.
217	A	Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G (if filled) is equal to PAN entered in Part A General or as entered in verification part
218	A	In Schedule 80G, amount of deduction computed should not be more than the eligible amount	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
219	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No.A against one done PAN.	in Schedule 80G, sl no A , amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
220	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No.B against one done PAN.	in Schedule 80G, sl no B, amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
221	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one done PAN.	in Schedule 80G, sl no C, amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
222	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No.D against one done PAN.	in Schedule 80G, sl no D , amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0
223	A	In Schedule 80G (A) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
224	A	In Schedule 80G (B) "Donations e "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode

225	A	In Schedule 80G (C) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode
226	A	In Schedule 80G (D) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode
227	A	In Schedule 80G(E) Donations should be equal to (A+B+C+D)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
228	A	In Schedule 80GGA, Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"	in Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode
229	A	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)
230	A	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/- if date of donation is before 01.06.2020.	In Sch 80GGA, If Date of donation in cash is before 01.06.2020 and amount entered in donation in cash is more than 10,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation. Note : Limit has to be checked PAN wise.
231	A	Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA (if filled) is equal to PAN entered in Part A General or as entered in verification part
232	A	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f" in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note 2: Rounding off +2 and -2(i.e, if the value in XML is between +2 and -2 of temporary calculated value, don't restrict the xml).
233	A	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.	In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%.

234	A	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties). Note:- Threshold limit of +5 and -5 to be added
235	A	Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero	In case the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero
236	A	Municipal tax is not allowed where Gross rent received/ receivable/ lettable value is zero or null	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null
237	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', Interest on borrowed capital from HP cannot be claimed more than 2 lakhs in case of self occupied property.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And If type of House property is selected as "SOP", and sum of value at field 1h, 2h.....n..... of Schedule HP is greater than 2 lakh.
238	A	Value at field 4 should be equal to Sum of Sl.No. 1k+2K+3	If the value at field 4 is NOT Equal to Sum of Sl no. 1k+2K+...+3
239	A	In case of type of property is let out or deemed let out than Gross rent received/ receivable/ lettable value should be more than zero	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
240	A	In Schedule HP, Sl.no 1e - Annual Value should be output of SL.no (1a- 1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of Sl no. (1a-1d)
241	A	In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of Sl no. (1b+1c)
242	A	In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of Sl no. (1g+1h)
243	A	In Schedule HP - Sl.no 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of Sl no. (1f-1i+1j)
244	A	In Schedule HP, Sl.no 3 Pass through income should be equal to the amount of HP income mentioned in Schedule PTI	Schedule HP Sl. No. 3 is not equal to the sum of net income col. 9 of Sl. No. (i) of Sch PTI against all the Names of business trust / investment fund

245	A	In Schedule HP, more than two house is claimed to be self occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital cannot be claimed as deduction for more than two self occupied property	In Schedule HP, more than two house is claimed to be self occupied
246	A	Deduction under section 80D for Self and Family cannot be greater than 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1a is greater than 25000
247	A	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note : This validation need to be checked if (i+ii) < 25000
248	A	Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
249	A	Deduction under section 80D for Self and Family (Senior Citizen) cannot be greater than 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1b is greater than 50000
250	A	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note : This validation need to be checked if (i+ii+iii) < 50000
251	A	Deduction under section 80D for Parents cannot be greater than 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2a is greater than 25000

252	A	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value at (i+ii) is less than 25000
253	A	Deduction under section 80D for Parents (Senior Citizen) cannot be greater than 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2b is greater than 50000
254	A	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note : This validation need to be checked if (i+ii+iii) < 50000
255	A	Eligible amount of deduction under section 80D cannot be greater than 100000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000
256	A	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked if value at 1a+1b+2a+2b is less than 100000
257	A	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule VI A , value in field 80G (Pt. m) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".

258	A	In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule VI A , value in field 80GGA (Pt. o) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
259	A	Deduction under section 80D is claimed in Sch VI A then Schedule 80D must be filled	In Schedule VI A , value in field 80D (Pt. f) System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
260	A	80D claimed in Sch VI A should be equal to Eligible amount of deduction of Schedule 80D	In Schedule VI A , value in field 80D (Pt. f) is not equal to the field Sl. No. 3 "Eligible Amount of Deduction" of Schedule 80D subject to GTI
261	A	In Schedule S, Sl.No. 1 Gross Salary (1a + 1b + 1c) should be consistent with sum of Sl.No. 1a+1b+1c	In "Schedule S" if value at Sl.no1 is not equal to sum of Sl.no 1a+1b+1c Note : This check also needs to be done when there are multiple employment details
262	A	In Schedule S, Sl.No. 2 Total Gross Salary (from all employers) should be sum of Sl.No. 1 +....n	In "Schedule S", Sl.no 2 Total Gross Salary should be sum of Sl.no1 +.... Of all employers.
263	A	In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns	In Schedule S, Sl.no 3 Allowanaces to the extent exempt u/s 10 should be sum of all the dropdowns
264	A	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.No. 2 - 3	In "Schedule S", if value at Sl.no.4 is not equal to difference of Sl.no 2-3 Note: This rule will be applicable if 2 is greater than 3
265	A	In Schedule S, Sl. No. 5 Deductions u/s 16 (5a+5b+5c) should be equal to sum of 5a+5b+5c	In "Schedule S" If value at Sl.no.5 is not equal to sum of Sl.n 5a+5b+5c
266	A	In Schedule S, Sl.No. 6 Income chargeable under Salaries should be output of Sl.No. 4-5	In "Schedule S" If value at 6 is not equal to difference of 4-5 Note: This rule will be applicable if 4 is greater than 5
267	A	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed Rs. 20 lakhs	Deduction under Sch S in 3 "Exemption u/s 10(10) for gratuity "is more than Sch S in (1a) "Gratuity" OR Deduction under Sch S -3 "Exemption u/s 10(10) for gratuity" is more than Rs.

			20 Lakhs.
268	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule S in Field 3 dropdown value of "Sec 10(13A)- Allowance to meet expenditure incurred on house rent " should not be more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.No. 1a of all employers of Sch S	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " is more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.no.1a of all employers of Sch S which ever is lower
269	A	In Sch S in Field 3 dropdown value of "Sec 10(10B) Second proviso - Compensation under scheme approved by the Central Government " should not be more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the Sl.No. 1c in Sch S or Rs. 500000/-	In Schedule Salary, Sl. No. 3 Exempt Allowance u/s 10(10B)(i)-Retrenchment Compensation received in respect of schemes not approved can not exceed Rs.500,000
270	A	In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Total of Gross Salary at Sl. No. 2 as reduced by House Rent Allowance (of all the employers)	In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Total of Gross Salary at Sl. No. 2 as reduced by House Rent Allowance (of all the employers)
271	A	Sum of Drop downs in Sl. No. 1a of Schedule S should be equal to Sl No. 1a	If 1a of Schedule S is not equal to sum of drop down of 1a
272	A	Sum of Drop downs in Sl. No. 1b of Schedule Should be equal to Sl No. 1b	if 1b of Schedule S is not equal to sum of drop down of 1b
273	A	Sum of Drop downs in Sl. No. 1c of Schedule S should be equal to Sl No. 1c	If 1c of Schedule S is not equal to sum of drop down of 1c
274	A	Entertainment allowance 16(ii) will not be allowed for employees other than government.	If Nature of Employer" is other than Central or State government or PSU and Value in field 5b is more than "Zero" Note: This rule shall be applicable only when none of the employer is Central or

			State Government or PSU.
275	A	In Schedule Salary, Entertainment allowance will be allowed only to the extent of Rs 5000 or 1/5 of salary whichever is less for Central Govt and State Government employees u/s 16(ii). Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And if Nature of Employer" is Central or State government or PSU and Value in field 5b is more than 5000 or 1/5th of Basic Salary at 1a Note : this rule is applicable only if one of the "nature of employer" is select as "Central gvnt" or "state gvnt" or PSU Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
276	A	In Schedule Salary, at Sl.No. 1a- Gratuity shall not be allowed against more than one Employer.	Entry in Sch S - 1a- Sl. No.13 (Gratuity) shall not be allowed against more than one Employer.
277	A	In Schedule Salary, at Sl.No. 1a- Commuted pension shall not be allowed against more than one Employer.	Entry in Sch S - 1a- Sl. No.12(commuted pension) shall not be allowed against more than one Employer.
278	A	In schedule Salary, Standard deduction shall not be allowed more than the lower of Rs. 50,000 or Net Salary. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And and In Schedule Salary Sl no 5a should not exceed 50,000 or net salary as per sl no 4 whichever is less
279	A	In Schedule OS, Sl.no 1 Gross amount chargeable to tax at normal applicable rates should be equal to the sum of Sl.No. 1a+1b+1c+1d+1e	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to Sl.no.1
280	A	In Schedule OS, Sl.no 3d Deduction u/s 57 should be equal to the sum of Sl.No. 3a(i)+3a(ii)+3b+3c	In Schedule OS - Sum of 3a(i)+3a(ii)+3b is not equal to 3c)
281	A	In Schedule OS, Sl.No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null than Sl.No. 3b Depreciation cannot be claimed.	In Schedule OS - 1c is equal to zero or null and Sl.no 3b is greater than zero
282	A	In Schedule OS, Sl.no 7 Income from other sources (other than from owning race horses) should be	In Schedule OS - Sum of Sl.no 2+6(enter 0 if negative) is not equal to Sl.no. 7

		equal to sum of sl.no 2+6	
283	A	In Schedule OS, Sl.no 8 Income from the activity of owning and maintaining race horses should be equal to sum of sl.no 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to Sl.no. 8e
284	A	In Schedule OS, Sl.no 9 Income under the head "Income from Other Sources" should be equal to sum of sl.no (7 +8e)	In Schedule OS - Sum of 7 + 8e(take 8e is zero if negative) is not equal to Sl.no. 9 Note: This rule will be applicable only if 8e is zero or more than zero
285	A	In "Schedule OS" 2e should be equal to sum of all the drop downs	In "Schedule OS" if 2e is not equal to sum of all the drop downs
286	A	In Schedule OS, Sl.no 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) should be equal to sum of sl.no 1di+1dii+1diii+1div+1dv	value at Sl.no.1d is not equal to sum of SL.no. 1di+1dii+1diii+1div+1dv
287	A	A non-resident Taxpayer cannot disclose income under section 115BBF.	In Filing status Residential Status is "Non Resident" and Sl. No. 2dxvi-115BBF of Schedule OS is greater than Zero.
288	A	In Schedule OS -column 3 of table 2f, the sum of dropdown value of 1a should not exceed the field 1a "Dividend , Gross"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1a at column 3 of table 2f is more than value at field '1a' .
289	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1b should not exceed the field 1b "Interest, Gross"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1b at column 3 of table 2f is more than value at field '1b' .
290	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 1c at column 3 of table 2f is more than value at field '1c' .
291	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1d at column 3 of table 2f is more than value at field '1d' .
292	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 2a at column 3 of table 2f is more than value at field '2a' .

293	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2d should not exceed the field 2d "Any other income chargeable at special rate" above	In Schedule OS the sum of all the dropdown value of Col 2 of Amount of Income of 2d at column 3 of table 2f is more than value at field '2d' .
294	A	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2e at Col 2 Amount of Income should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates" above	In Schedule OS the sum of all the dropdown value of Col 2 of Amount of Income of 2e at column 3 of table 2f is more than value at field '2e' .
295	A	In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to $(1 - 3 + 4 + 5 - \text{DTAA related to 1})$ i.e "Gross income chargeable to tax at normal applicable rates $(1a + 1b + 1c + 1d + 1e) - \text{Deductions under section 57} + \text{Amounts not deductible u/s 58} + \text{Profits chargeable to tax u/s 59} - \text{DTAA related to 1 in table f}$ ".	In Schedule OS - Sum of Sl.no. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6 Note: For Non-Residents DTAA portion related to Sl. No. 1 to be reduced only when the TRC Flag for the respective income is Y. For Residents, always, reduce DTAA.
296	A	In schedule OS, Sl.No. 2f , column 10 is should be lower of column 6 and column 9. Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag.	In schedule OS, sl no 2f, column 10 is not lower of column 6 and column 9- For residents & For Non residents - sl no 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
297	A	In Schedule OS, Sl.no 2 Income chargeable to tax at special rate should be equal to the sum of Sl.No. $2a + 2b + 2c + 2d + 2e + 2f$ elements related to Sl. No. 1	In Schedule OS - Sum of $2a + 2b + 2c + 2d + 2e + 2f$ elements related to Sl. No. 1 is not equal to SL.no.2 Note:-For Non-residents , elements related to Sl. No. 1 to be considered only where TRC Flag is Y
298	A	Deduction u/s 57(iiia) can be claimed only if income is offered in Family Pension in Schedule OS	In Schedule OS, Deduction u/s 57(iiia) shall be allowed only if income is offered in Family Pension in Sl. No. 1(e) 1
299	A	In Schedule OS, Sl. No. 1b should be equal to sum of $(bi + bii + biii + biv + bv)$	In Schedule OS, Sl. No. 1b should be equal to sum of $(bi + bii + biii + biv + bv)$

300	D	If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)	If Value entered at "S.No 2dxvi" of Schedule OS is more than ZERO but Form 3CFA is not filed for the AY 2021-22 or Form 3CFA is not filed within due time
301	A	In Schedule OS, Sl. No. 2c Accumulated balance of recognised provident fund taxable u/s 111 should be equal to sum of Col iii of Income Benefit	In Schedule OS, Sl. No. 2c Accumulated balance of recognised provident fund taxable u/s 111 should be equal to sum of Col iii of Income Benefit
302	A	In Schedule OS, Sl. No. 2c Total of tax benefit should be equal to individual amounts of col iv (Tax Benefit)	In Schedule OS, Sl. No. 2c Total of tax benefit should be equal to individual amounts of col iv (Tax Benefit)
303	A	The total of all the quarter of Income from Lottery should be equal to 2a of Schedule OS - DTAA 115BB respectively (Not applicable for Resident Senior Citizens).	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) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB - DTAA 115BB respectively Note: This rule is Not applicable for Resident Senior Citizens Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income
304	A	In Schedule CYLA Long term capital gain taxable at DTAA rates should be equal to SL.no. 9viii of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to Sl.no. 9viii of item E of schedule CG
305	A	Total of STCG should be equal to the individual breakup in Schedule CG	Value at field "A9 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+ A2e+ A3a+ A3b+ A4e+ A5e+A6+A7-A8a of Schedule CG .
306	A	Total of LTCG should be equal to the individual breakup in Schedule CG	Value at field "B13" in "Schedule CG" is not equal to the sum of value (B1e of all the blocks +B2e+B3e+B4c+ B5c+B6e+B7c +B8c+B8f+ B9e+B10 + B11 - B12a) of Schedule CG .
307	A	In Schedule CG, SL.no. C Income chargeable under the head "Capital Gain" should be equal to the sum of Sl.No. A9+B13	Value at field "C " in "Schedule CG" is not equal to the sum of value A9+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.

308	A	In Schedule CG, Full Value of Consideration(Sl.No. A1aiii) is zero than expenses(Sl.No. A1b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A1aiii) is zero and expenses (sr no A1b(iv) are more than zero
309	A	In Schedule CG, Full Value of Consideration(Sl.No. A2a) is zero than expenses(Sl.No. A2b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A2a) is zero and expenses (sr no A2b(iv) are more than zero
310	A	In Schedule CG, Full Value of Consideration(Sl.No. A4aiii) is zero than expenses(Sl.No. A4b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A4aiii) is zero and expenses(sr no A4b(iv) are more than zero
311	A	In Schedule CG, Full Value of Consideration(Sl.No. A5aiii) is zero than expenses(Sl.No. A5b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no A5aiii) is zero and expenses (sr no A5b(iv) are more than zero
312	A	In Schedule CG, Full Value of Consideration(Sl.No. B1aiii) is zero than expenses(Sl.No. B1b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B1aiii) is zero and expenses(sr no B1b(iv) are more than zero
313	A	In Schedule CG, Full Value of Consideration(Sl.No. B2a) is zero than expenses(Sl.No. B2b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B2a) is zero and expenses(sr no B2b(iv) are more than zero
314	A	In Schedule CG, Full Value of Consideration(Sl.No. B3a) is zero than expenses(Sl.No. B3b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B3a) is zero and expenses(sr no B3b(iv) are more than zero
315	A	In Schedule CG, Full Value of Consideration(Sl.No. B6aiii) is zero than expenses(Sl.No. B6b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B6aiii) is zero and expenses(sr no B6b(iv) are more than zero
316	A	In Schedule CG, Full Value of Consideration(Sl.No. B9aiii) is zero and expenses(Sl.No. B9b(iv) should not be claimed	If In Schedule CG, Full Value of Consideration(sr no B9aiii) is zero but expenses(sr no B9b(iv) are claimed
317	A	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG Sl. No. B11 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(b) of Sch PTI against all the Names of business trust / investment fund
318	A	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG Sl. No. A7 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(a)of Sch PTI against all the Names of business trust / investment fund
319	A	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)

320	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
321	A	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d) if (1c-1d) is negative then the value should be restricted to zero
322	A	In schedule CG, Sl. No. A2 biv of STCG Total should be equal to sum of A2(bi+bii+biii)	If in Sch CG A2(biv) is not equal to Sum of A2(bi+bii+biii)
323	A	In schedule CG, Sl. No. A2c of STCG Balance should be equal to A(2a-biv)	If in Sch CG A2c is not equal to A(2a-biv)
324	A	In Schedule CG Sl.no. A2e of STCG should be equal to the sum of A(2c+2d)	If in Sch CG A2e is not be equal to A(2c+2d)
325	A	In Schedule CG Sl.no. A4(a)(ic) should be higher of A4(a)(ia) or A4(a)(ib)	If In Schedule CG Sl.no. A4(a)(ic) is lower of A4(a)(ia) or A4(a)(ib)
326	A	In Schedule CG, Sl. No. A4(aiii) should be equal to sum of A4[(a)(ic)+(a)(ii)]	If in Sch CG Sl. No. A4(aiii) is not equal to sum of A4[(a)(ic)+(a)(ii)]
327	A	If in Sch CG A4(biv) is should be equal to Sum of A4(bi+bii+biii)	If in Sch CG A4(biv) is not equal to Sum of A4(bi+bii+biii)
328	A	In schedule CG, Sl. No. A4c Balance should be equal to A4(aiii-biv)	If in Sch CG A4c Balance is not equal to A4(aiii-biv)
329	A	In Schedule CG Sl.no. A4e of STCG should be equal to the sum of A(4c+4d)	If in Sch CG A4e is not equal to A(4c+4d)
330	A	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG Sl.no. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib)
331	A	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(a)(ii)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic)+(a)(ii)]
332	A	If in Sch CG A5(biv) should be equal to Sum of A5(bi+bii+biii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
333	A	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
334	A	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
335	A	In Schedule CG Sl.no. A6 of STCG should be equal to the sum of A(aXi + b)	If in Sch CG A6 is not equal to A(aXi + b)
336	A	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of (A7a + A7b + A7c)	If in Sch CG A7 is not equal to (A7a + A7b + A7c)

337	A	In Schedule CG, Sl. No. A8 Col. 10 Applicable Rate should be equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag.	In schedule CG, sl no A8 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no A8 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y.
338	A	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii)	If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+biii)
339	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)	If in Sch CG B1c is not equal to B1(aiii-biv)
340	A	In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d)	If in Sch CG B1e is not equal to B(1c-1d)
341	A	In schedule CG, Sl. No. B2 biv of LTCG Total should be equal to sum of B2(bi+bii+biii)	If in Sch CG B2(biv) is not equal to Sum of B2(bi+bii+biii)
342	A	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-biv)	If in Sch CG B2c is not equal to B(2a-biv)
343	A	In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d)	If in Sch CG B2e is not equal to B(2c-2d) Note:-if (2c-2d) is negative negative then the value should be restricted to zero
344	A	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii)
345	A	In schedule CG, Sl.No. B3c of LTCG Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv)
346	A	In Schedule CG Sl.no. B3e of LTCG should be the difference of B(3c-3d)	If in Sch CG B3e is not equal to B(3c-3d)
347	A	In Schedule CG, Sl. No. B4a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B4a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
348	A	In Schedule CG Sl.no. B4c of LTCG should be equal to B(4a-4b)	If in Sch CG Sl.no. B4c is not equal to B(4a-4b) Note: This rule is applicable if 4a is greater than 4b

349	A	In Schedule CG, Sl. No. B5c LTCG on share or debenture should be equal to B(5a-5b)	If in Sch CG Sl. No. B5c is not equal to (5a-5b) Note: This rule is applicable if 5a is greater than 5b
350	A	In Schedule CG Sl.no. B6(a)(ic) should be higher of B6(a)(ia) or B4(a)(ib)	If in Sch CG Sl.no. B6(a)(ic) is lower of B6(a)(ia) or B6(a)(ib)
351	A	In schedule CG, Sl. No. B6 aiii Total should be equal to sum of B6(a)(ic+ii)	If in Sch CG B6 aiii Total is not equal to sum of B6(a)(ic+ii)
352	A	In schedule CG, Sl. No. B6 biv Total should be equal to sum of B6(bi+bii+biii)	If in Sch CG Sl. No. B6 biv Total is not equal to sum of B6(bi+bii+biii)
353	A	In schedule CG, Sl. No. B6c Balance should be equal to B(6aiii-biv)	If in Sch CG Sl. No. B6c is not equal to B(6aiii-biv)
354	A	In Schedule CG Sl.No. B6e of LTCG should be equal to B(6c-6d)	If in Sch CG Sl.no. B6e is not equals to B(6c-6d) Note: This rule is applicble if 6c is greater than 6d
355	A	In Schedule CG, Sl. No. B7a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B7a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
356	A	In Schedule CG Sl.No. B7c of LTCG should be equal to B(7a-7b)	If in Sch CG Sl.no. B7c is not equal to B(7a-7b) Note: This rule is applicable if 7a is greater than 7b
357	A	In Schedule CG, Sl. No. B8c LTCG on share or debenture should be equal to B(8a-8b)	If in Sch CG Sl. No. B8c is not equal to B(8a-8b) Note:-if B(8a-8b) is negative then the value should be restricted to zero
358	A	In Schedule CG, Sl.No. B8f of LTCG should be equal to B(8d-8e)	If in Sch CG Sl.no. B8f is not equal to B(8d-8e) Note: This rule is applicable if 8d is greater than 8e
359	A	In Schedule CG, Sl.No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is lower of B9(a)(ia) or B9(a)(ib)
360	A	In Schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)	If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii)
361	A	In Schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)	If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii)
362	A	In Schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)	If in Sch CG Sl. No. B9c Balance is not equal to B(9aiii-biv)
363	A	In Schedule CG Sl.No. B9e of LTCG should be equal to B(9c-9d)	If in Sch CG Sl.no. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is

			greater than 9d
364	A	In Schedule CG, Sl.No. B10 should be equal to $B10(aXi + aXii + b)$	If in Sch CG Sl. No. B10 is not equal to $B10(aXi + aXii + b)$
365	A	In Schedule CG, Sl.No. B11 should be equal to $B11a+B11b$	If in Sch CG Sl. No. B11 is not equals to $B11a1+B11a2+B11b$
366	A	In Schedule CG, Sl.No. B12 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act). Note: If status in Part A general is Non-resident, Applicable Rate shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, Applicable Rate shall be considered irrespective of the TRC flag.	In schedule CG, sl no B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
367	A	In Schedule Capital Gain, Resident cannot claim tax benefit u/s 112(1)(c) at Sl.No. B6ie if he has not exercised option under 115H.	In schedule CG sl no B6ie [Section 112(1)(c)] is greater than zero and assessee is resident and flag of 115H is 'NO'
368	A	In Schedule OS, Resident cannot claim tax benefit u/s 115AC if he has not exercised option under 115H.	In schedule OS sl no 2dix (115AC) is greater than zero and assessee is resident and flag of 115H is 'NO'
369	A	In Schedule Capital Gain, Resident cannot claim tax benefit u/s 115AC at Sl.No. B6iie if he has not exercised option under 115H.	In schedule CG sl no B6iie (Section 115AC) is greater than zero and assessee is resident and flag of 115H is 'NO'
370	A	In Schedule CG, Sl.No. D1g should be equal to sum of $D(1a + 1b + 1c + 1d + 1e + 1f)$	If value at field D1g is not equal to the sum of sl no $D(1a + 1b + 1c + 1d + 1e + 1f)$
371	A	In Schedule CG, Sl.No. Eix should be equal to the sum of sl no $(ii + iii + iv + v + vi + vii+viii)$	If value at field Eix is not equal to the sum of sl no $(ii + iii + iv + v + vi + vii+viii)$ Note : check for all columns(i.e, 2 to 8)
372	A	In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)	If value at field Ex is not equal to the difference of sl no i-ix Note:-if (i-x) is negative treat it as zero

373	A	STCG chargeable at applicable rate in Sl.No. (A1e+A3b+ A5e+A6+ A7c) should be equal to Sl.No. iv of Col.No. 1 against applicable rate of Table E in Sch CG after DTAA.	Sum of (A1e*+A3b*+ A5e*+A6*+ A7c*) should be equal to SL. No. iv of Col. No. 1 against applicable rate of Table E in Sch CG Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.
374	A	LTCG chargeable at applicable rate in Sl.No. (B1e+B2e+ B5c+B8f+ B9e+B10+B11b) should be equal to SL. No. vii of Col. No. 1 against applicable rate of Table E in Sch CG after DTAA.	Sum of (B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+ B11b*) should be equal to SL. No. vii of Col. No. 1 against applicable rate of Table E in Sch CG Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.
375	A	In Schedule CG, Value at field Ei2 should be equal to the sum of Sl.No. (A2e+ A3a+ A7a)	If value at field Ei2 is not equal to the sum of sl no (A2e*+ A3a*+ A7a*) Note: This rule will be applicable only if the sum of sl no (A2e+ A3a+ A7a) is negative Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.

376	A	In Schedule CG, Value at field Ei3 should be equal to the sum of Sl.No. (A4e+ A7b)	If value at field Ei3 is not equal to the sum of sl no (A4e*+ A7b*) Note: This rule will be applicable only if the sum of sl no (A4e+ A7b) is negative Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.
377	A	In Schedule CG, value at field Ei4 should be equal to the sum of Sl.No. (A1e+A3b+A5e+A6+A7c)	If value at field Ei4 is not equal to the sum of sl no (A1e*+A3b*+A5e*+A6*+A7c*) Note: This rule will be applicable only if the sum of sl no (A1e+A3b+A5e+A6+A7c) is negative Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.
378	A	In Schedule CG, Sl.No. Ei5 should be equal to Amount of income at sl no A8b.	Value at field Ei5 is not equal to 2 Amount of income at sl no A8b Note: This rule will be applicable only if the Amount of income at sl no A8b is negative

379	A	In Sch CG, value at field Ei6 should be equal to the sum of Sl.No. (B3e+B4c+ B6e+B7c+ B8c+ B11a1+B11a2)	If value at field Ei6 is not equal to the sum of sl no (B3e*+B4c*+ B6e*+B7c*+ B8c*+ B11a1*+B11a2*) Note: This rule will be applicable only if the sum of sl no (B3e+B4c+ B6e+B7c+ B8c+ B11a1+B11a2) is negative Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.
380	A	In Sch CG, value at field Ei7 should be equal to the sum of Sl.No. (B1e+B2e+B5c+B8f+B9e+B10+B11b)	If value at field Ei7 is not equal to the sum of sl no (B1e*+B2e* +B5c*+B8f*+B9e*+B10*+B11b*) Note: This rule will be applicable only if the sum of sl no (B1e+B2e +B5c+B8f+B9e+B10+B11b) is negative Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.
381	A	In Schedule CG, Sl.No. Ei8 should be equal to Amount of income at Sl.No. B12b.	Value at field Ei8 is not equal to Amount of income at sl no B12b Note: This rule will be applicable only if the Amount of income at sl no B12b is negative

382	A	In Schedule CG, value at field Eii should be equal to the sum of Sl.No. (A2e+A3a+A7a)	If value at field Eii is not equal to the sum of sl no (A2e*+A3a*+A7a*) Note: This rule will be applicable only if the (A2e+A3a+A7a) is positive Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.
383	A	In Sch CG, value at field Eiii should be equal to the sum of Sl.No. (A4e+A7b)	If value at field Eiii is not equal to the sum of sl no (A4e*+A7b*) Note: This rule will be applicable only if the (A4e+A7b) is positive Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.
384	A	In Sch CG, value at field Eiv should be equal to the sum of Sl.No. (A1e+A3b+A5e +A6+A7c)	If value at field Eiv is not equal to the sum of sl no (A1e*+A3b*+A5e* +A6*+A7c*) Note: This rule will be applicable only if the (A1e+A3b+A5e +A6+A7c) is positive Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A8.

385	A	In Schedule CG, Sl.No. Ev should be equal to Amount at income of Sl.No. A8b.	Value at field Ev is not equal to Amount of income at sl no A8b Note: This rule will be applicable only if the total of Col. 2 Amount of income of sl no A8b is positive
386	A	In Sch CG, value at field Evi should be equal to the sum of Sl.No. (B3e+B4c+B6e+B7c+B8c+B11a1+B11a2)	If value at field Evi is not equal to the sum of sl no (B3e*+B4c*+B6e*+B7c*+B8c*+B11a1*+B11a2*) Note: This rule will be applicable only if the (B3e+B4c+B6e+B7c+B8c+B11a1+B11a2) is positive Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.
387	A	In Sch CG, value at field Evii should be equal to the sum of Sl.No. (B1e+B2e+B5c+B8f+B9e+B10+B11b)	If value at field Evii is not equal to the sum of sl no (B1e+B2e+B5c+B8f+B9e+B10+B11b) Note: This rule will be applicable only if the (B1e+B2e+B5c+B8f+B9e+B10+B11b) is positive Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12.
388	A	In Schedule CG, Sl.No. Eviii should be equal to Amount of income at Sl.No. B12b.	Value at field Eviii is not equal to Amount of income at sl no B12b Note: This rule will be applicable only if the Amount of income at sl no B12b is positive

389	A	Total of deductions claimed under respective section in STCG and LTCG should match with Table D.	Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount claimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"
390	A	In Sch CG, value at field E9 should be equal to the Col no (1-2-3-4-5-6-7-8)	If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8) Note : if result is negative, restrict to Zero.
391	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" should match with field 3(iii) of schedule BFLA "Short-term capital gain taxable @ 15% (Not applicable for Resident Senior Citizens)"	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters is not equal to the value from item 3iii of schedule BFLA Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
392	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" should match with field 3(iv) of schedule BFLA "Short-term capital gain taxable @ 30%" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters is not equal to the value from item 3iv of schedule BFLA Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
393	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" should match with field 3(v) of schedule BFLA "Short-term capital gain taxable at applicable rates" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 3v of schedule BFLA Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
394	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 3(vi) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters is not equal to the value from item 3vi of schedule BFLA Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
395	A	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" should match with field 3(vii) of schedule BFLA "Long-term capital gain taxable @ 10%" (Not	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters is not equal to the value from item 3vii of schedule BFLA Note: This rule is not applicable for

		applicable for Resident Senior Citizens)	resident senior citizens(here resident includes not ordinary resident as well)
396	A	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" should match with field 3(viii) of schedule BFLA "Long term capital gain taxable @ 20%" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters is not equal to the value from item 3viii of schedule BFLA Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
397	A	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 3(ix) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens)	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 3ix of schedule BFLA Note: This rule is not applicable for resident senior citizens(here resident includes not ordinary resident as well)
398	A	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners"	value at field "Deduction u/s 80CCD(2)" in sl no 1(e) of schedule VIA is more than zero and all employer category is selected as "Pensioners" in schedule Salary
399	A	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary if any of the employer is Central Government or more than 10% of salary in case of employer category selected other than "Pensioners & Central Government"	Any of the nature of Employer is Central Government & In schedule VI-A value mentioned at field sr no.1e is more than 14% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) ~~1-1b~~ of Sch Salary or Value mentioned in the field Sr. no 1e of Sch VI-A is more than 10% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) of Schedule Salary and Nature of Employer is other than "central government" & "Pensioner" Note: If the GTI is less than or equal to zero, this rule will skipped Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)

400	A	Sec 10(5)-Leave Travel concession/assistance received cannot be more than "Leave Travel Allowance" under Salary as per section 17(1).	In sl no.3 if the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than the value of field 1a "Leave Travel Allowance" under salary as per section 17(1)
401	A	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary	In sl no.3 if the value of drop down "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." is more than the value of field "2" gross salary
402	A	Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than Gross salary	In sl no.3 if the value of drop down "Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India" is more than the value of field "2 " gross salary
403	A	Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per section 17(1)	In Schedule Salary, sl no 3 if the value of drop down "Sec 10(10A)-Commutated value of pension received" is more than the value of field 1a Salary as per Section 17(1)
404	A	Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1). Same cannot be more than Rs 3,00,000, employer category in none of the salary blocks is "Government" (category – D)	In schedule Salary, sl no 3 if the value of drop down "Sec 10(10AA)-Earned leave encashment on retirement "is more than the value of field "Salary as per section 17(1)"
405	A	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000	In Schedule salary value mentioned at sr no.3 if the value of drop down "Claim of Sec 10(10C)-Amount received on voluntary retirement or termination of service Amount received/receivable on voluntary retirement or termination of service" is more than the value of Rs. 5,00,000.
406	A	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed.	In Schedule salary value mentioned at sr no.3 if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)." Note:-if more than one dropdown is selected but the values are zero then it should not get caught

407	A	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)	In Schedule Salary sl no.3 if the value of drop down "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite" is more than the value of field "1b" perquisites as per section 17(2)
408	A	In Schedule Salary, Section 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)	In Salary, Sl no 3 if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)
409	A	Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)	In Salary, Sl no 3 if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than the value of field Salary under "Other Allowance" & "Others" in Section 17(1)
410	A	In Schedule Salary, same exempt allowance cannot be selected more than once.	In Schedule Salary, at field 3 "Exempt allowance" no dropdown can be selected more than once
411	A	Relief u/s 89 cannot be claimed by taxpayer if details of salary or family pension are "zero"/ "blank"	Relief u/s 89 cannot be greater than zero if Taxable income under the head salary at Sr. no. 6 in Schedule Salary is "Zero"/"Blank" and in Schedule OS net income from family pension (.i.e family pension (at sr. no. ie) as reduced by deduction u/s. 57(iia) at Sr. no. 3a(ii)) is "Zero/Blank"
412	D	Form 10E is required to be filed to claim Relief u/s 89.	In Schedule Part BTTI Sl. No. 11a Tax Relief u/s 89 is greater than zero and Form 10E is not filed
413	A	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed for the period for which income of the nature of 10(13A) is received.	In Schedule Salary drop down in field exempt allowance is selected as 10(13A) > 100 and deduction in Schedule VI-A u/s. 80GG (1n) is claimed more than Rs. 55,000

414	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule VIA, if Resident assessee has claimed deduction u/s 80U for self with severe disability, then amount should be equal to Rs.125,000	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In the schedule VI-A value at 2u is selected as "self with severe disability" and the value at field 2u is less or more than 125,000 subject to GTI
415	A	In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with severe disability then amount should be equal to Rs.1,25,000.It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And drop down selected at sl no (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more Rs. 125000 subject to GTI
416	A	In Schedule VI-A, if assessee has claimed deduction u/s 80U for Self with disability then amount should be equal to Rs. 75,000.It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In the schedule VI-A, value at 2u is selected as "Self with disability" and the value at field 2u is less or more than 75,000 subject to GTI
417	D	Deduction u/s 80QQB cannot be claimed if return is not filed within the due date or extended due Date	In Schedule VI-A: Sl.No.2q: 80QQB is allowed if return is filed within due date and extended due date
418	D	Deduction u/s 80RRB cannot be claimed if return is not filed within the due date or extended due Date	In Schedule VI-A: Sl.No.2r: 80RRB is allowed if return is filed within due date and extended due date
419	D	Assessee Cannot claim deduction u/s 10(10AA) more than the maximum limit of Rs 300000/- for employer category other than "Central and State Government"	In Schedule S, employer category is other than "Central or State government" in all blocks AND TAN is not mentioned in Schedule TDS1 as per the sheet "TANs_of_BSNL,MTNL,TRAI" AND If none of the employment categories is not "Pensioner" in current AY and none of the employment categories is "Government" from the latest ITR available in CPC of immediate preceding AY and the deduction u/s 10(10AA) is more than Rs. 300000

420	A	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 112A, Value at Column no.4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?".
421	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 115AD(1)(b)(iii), Value at Column no. 4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"
422	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than Zero
423	A	Schedule 80GGA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80GGA is filled
424	A	Schedule 80G should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80G is filled
425	A	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then following allowances cannot be claimed as exempt: "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than "0"

		employment or to compensate him for increased cost of living"	
426	A	New tax regime u/s 115BAC ? cannot be opted after due date of filing of return mentioned u/s 139(1)	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?' after due date of filing of return mentioned u/s 139(1)
427	A	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', following allowances cannot be claimed as exempt: "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"	Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" is more than "0"
428	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to [1ai (Dividend other than 2(22)(e)) - DTAA income of Dividend - System calculated value of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)]	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (i+ii+iii+iv+v) should be equal to Sl. No. 1a(i) - Dividends other than 2(22)(e) - DTAA of Dividend - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] Note: This rule is Not applicable for Resident Senior Citizens Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income

429	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?, Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000. Note : Rounding off +1 and -1 .	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule Income Details value at field 3aiii - Deduction u/s 57(iia) is more than 15,000 or more than 1/3 rd. of value mentioned at field "family Pension" Note : Rounding off +1 and -1
430	A	In Schedule 80GGA, If date of donation in cash is on or after 01.06.2020 then Deduction u/s 80GGA is not allowed for donation made in cash for above Rs. 2000.	In schedule 80GGA amount entered in donation in cash is more than 2,000/- and date of donation in cash is on or after 01.06.2020 and it is considered for calculation of Eligible amount of donation. Note : Limit has to be checked PAN wise.
431	A	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block
432	A	Once a proceeding is initiated u/s 148, 153A or 153C, no other return can be filed u/s 139	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, 153A or 153C for original return for the selected AY
433	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule Chapter VI-A, Deduction u/s 80C, 80CCC, 80CCD(1) , 80CCD(1B), 80D, 80DD, 80ddb, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Chapter VI-A, Deduction at 1a, 1b, 1c, 1d, 1f, 1g, 1h, 1i, 1j, 1k, 1l, 1m, 1n, 1o, 1p, 2q, 2r, 2s, 2t, 2u is more than "0"
434	A	In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with severe disability, then amount should be equal to Rs.1,25,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And If drop down selected at sl no (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more Rs. 75000 subject to GTI
435	A	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically

		assessee" cannot exceed Rs 38,400	handicapped assessee" is more than Rs 38,400
436	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under house property cannot be allowed to set off at Sl. No. 2ii to 2xiii.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule CYLA Sl. No. 2ii to 2xiii cannot be more than Rs. zero
437	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Interest on borrowed capital cannot be claimed for "Self Occupied" house property.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And type of House property is selected as "SOP", and sum of value at field 1h, 2h.....n..... of Schedule HP is greater than zero.
438	A	Schedule 80D should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80D is filled
439	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Entertainment allowance u/s 16(ii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Entertainment allowance u/s 16(ii) is more than zero.
440	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Professional allowance u/s 16(iii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Professional allowance u/s 16(iii) is more than zero.
441	A	If 'Are you opting for new tax regime u/s 115BAC?', Standard allowance u/s 16(ia) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And standard allowance u/s 16(ia) is more than zero.
442	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Deduction u/s 57(ia) cannot be claimed"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule OS value at field 3aiii- Deduction u/s 57(ia) is more than "0" .
443	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under head house property cannot be carried forwarded at Sl. No. 2xiv.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? and In schedule CYLA Sl. No. 2xiv cannot be more than Rs. Zero
444	A	Schedule AMT should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule AMT is filled
445	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule Part B TTI, Sl.No. 1a to 1d should not be more than zero.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Part B TTI, Sl.No. 1a to 1d is more than zero.

446	A	In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.	In Schedule OS, Interest expenditure on dividend u/s 57(1) at Sl.No. 3c is more than 20% of Dividend income. Round off : +1 or -1
447	A	In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension).	In Schedule OS, Expenses / deductions (in case of other than family pension) is more than zero and income offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension) is zero or null.
448	A	In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.	In Schedule EI, If net agricultural income at Sl.No. 2v is more than Rs.5 lakh and details are not provided in name of district, PIN code, Measurement of agricultural land in Acre, Whether the agricultural land is owned or held on lease and Whether the agricultural land is irrigated or rain-fed.
449	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule AMTC, values at column C and column D should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and column C or/and column D is more than zero in Schedule AMTC.
450	A	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), or else value at A1(aiii) should be equal to A1(aii)	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)
451	A	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii)	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)
452	A	In Schedule Part B TTI, Sl.No. 8a + 8b should be equal to Sl.No.8.	In Schedule Part B TTI, Sl.No. 8a + 8b is not equal to Sl.No.8.
453	A	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3x of BFLA.	Amount entered at field 2(s) "80TTA" in schedule VIA is more than lower of amount entered at field 1b(i)-"Interest from savings Account" under "Income from Other Sources" in schedule OS and 3x of BFLA
454	A	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3x of BFLA.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Amount entered at field sl no 2(t) "80TTB" in schedule VIA is more than the lower of sum of values at field 1b of schedule OS -"Interest from savings Account" and "Interest from Deposits(Banks/Post

			office/Cooperative Society) under "Income from Other Sources" in schedule OS and 3x of BFLA
455	A	In Schedule BFLA, Sl.No. 2(iii+iv+v+vi+vii+viii+ix) should be equal to sl no 4(x)+5(x) of Schedule CFL	Schedule BFLA Sl no 2(iii+iv+v+vi+vii+viii+ix) should be equal to sl no 4(x)+5(x) of CFL
456	D	In Schedule OS, value at system calculated value at 3c should not be allowed more than 20% of Dividend income included in total income without deduction under this section.	System calculated Interest expenditure u/s 57(1) at Sl.No. 3c is more than zero.
457	A	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.	In Schedule OS, value at sl.no.1a is not equal to 1ai + 1aii.
458	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl.No. 2f of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income taxable at DTAA rates (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2f in Schedule OS Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7 of sl no 2f
459	A	Relief u/s 89 cannot be claimed more than the tax on income chargeable under the head salary and net income from family pension.	Sl.No. 11a is more than Taxable Income chargeable under the head salary + Net income from family pension (i.e. family pension as reduced by deduction u/s 57(iia)) /Total normal income * Tax at normal rate

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

Annexure 2

Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS

- Amount of dividend which is included in the Temporary Total income* will be computed in below manner:
- Take minimum of below :
 - o Temporary calculated value at 3x of BFLA**

- o 1a of Schedule OS
 - o $\text{Max}(0, \text{Temporary calculated values of Sl.no.12 - sl.no.13 of Part BTI})$
 - Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
 - Then system calculated value "Eligible amount of interest expenditure" will be lower of
 - o "20% of "A" or
 - o user enter value in field 3c.
- *Temporary Total Income means the total income calculated without considering "Interest expenditure u/s 57(1)".
- ** Temporary calculated value at 3x of BFLA means the Net OS income (3x of BFLA) calculated without considering "Interest expenditure u/s 57(1)".

Annexure 3

Note on "How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e) and 1(ii) Dividend income u/s 2(22)(e) for 234C

- Above calculated "**Eligible Interest Expenditure**" will be allocated to Dividend in below sequence for 234C calculation :
 - o First Allocate expenditure to "Dividend income u/s 2(22)(e)"
 - o Balance if any, allocate to "Dividend income other than 2(22)(e).
- After reducing the allocated expenditure from "Dividend income other than 2(22)(e)", assessee will arrive "**Net Dividend income other than 2(22)(e)**".
- **Assessee has to provide the quarterly bifurcation of this "Net Dividend income other than 2(22)(e) - DTAA portion of this dividend (subject to TRC and Resident condition #) "** at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly break up of "DTAA dividend income which is reduced from "**Net Dividend income other than 2(22)(e)**" at sl.no.10(iii) of Schedule OS.

Refer below example for clarification:

Eg :	Dividend income u/s 2(22)(e)	= 500
	Dividend income Other than 2(22)(e)	= 2500

	Dividend income included in total income	= 3000
	Maximum Eligible Interest expenditure	= 600 (20% of 3000)

After allocation of expenditure :

Net Dividend income u/s 2(22)(e)	= 0 (500-500)
Net Dividend income Other than 2(22)(e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i). If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of $\text{Rs.2400} - 200 = \text{Rs.2200}$ in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) "Dividend income chargeable under DTAA rates" in Schedule OS.

(# DTAA can be reduced only in case of "Resident" or "Non resident & TRC flag" is "Yes")

Tax on Dividend income chargeable under DTAA :

Tax on "Dividend income chargeable under DTAA" will be calculated as below :

1. Multiply "DTAA Dividend" declared at sl.no.2f in "Amount" column **with** "Applicable Rate" at col 10 for all the row in which section is selected as "56(1)(i) Dividend" is selected. DTAA tax for each row will be derived
2. Take the sum of all "DTAA tax" derived above and also take sum of "Dividend" income in 2f.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this "Average rate" for calculation of tax on DTAA Dividend.

Determining income for calculation of 234C :

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer **note** below)
 - o Dividend income other than 2(22)(e)
 - o Short term capital gain income chargeable at normal rates
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
 - o Long term capital gains income taxed @10% and 20% (from Sch CG table E)
 - o Short term capital gain taxed @15% and 30% (from Sch CG table E)
 - o OS Dividend DTAA income (from Sch OS sl.no.10(iii))
 - o Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:

1. Dividend income other than 2(22)(e) : Lower of
 - a. "Total income chargeable at normal rates"
 - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
 - c. Net Other source income chargeable at normal rates from BFLA
2. Short term capital gain : Lower of
 - a. "Total income chargeable at normal rates-"Dividend income other than 2(22)(e)"
 - b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
 - c. Net STCG applicable rate income from BFLA
3. Income chargeable at normal rates from Quarter 1 =
"Total income chargeable at normal rates" – (value calculated at 1 +2 above)

Annexure 4**Calculation of 234C**

1. For the "Income which is chargeable at normal rates*", tax in each quarter will be calculated as below:

Quarterly income which is chargeable at normal rates * (Total Tax incl Surcharge & cess at normal rates) / (Total income chargeable at normal rates)

Note : "STCG App rate" and "Dividend income other than 2(22)(e)" has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For "Income chargeable at special rate from Quarter 1 other than 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
3. For "Income chargeable u/s 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
4. For "Income chargeable at special rate quarter wise", tax in each quarter will be calculated as below :

- a. **for Capital gains :**

Quarterly income which is chargeable at special rates * respective tax rate

- b. **for OS dividend DTAA income :**

Quarterly income which is chargeable at special rates * Average rate (defined above)

After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

Note : If "Dividend other than 2(22)(e) included in Total Income" determined above IS LESS THAN "Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS" given by assessee, then the above computed "dividend other than 2(22)(e) included in Total Income" shall be distributed among 5 quarters by giving preference to QTR 5 (16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee.

* Income which is chargeable at normal rates includes ESOP income

234C will be calculated on slabbed tax on income chargeable at normal rates after reducing deferred tax on ESOP income and adding tax on special rate incomes.

Annexure 5**Calculation of Surcharge**

For the purpose of calculation of Surcharge, income is required to be bifurcated as below :

1. Income taxable u/s 115BBE - Surcharge rate is 25%(from sch SI)
2. Income on which enhanced surcharge of 25% and 37% is applicable (Refer note below)

3. Income in which enhanced surcharge is not applicable.(Refer note below)

Income in which enhanced surcharge is not applicable:

- Capital gains taxable u/s 111A, 115AD and 112A (from sch SI)
- Dividend income taxable u/s 115AD i.e., Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (take from sch OS both normal and PTI)
- Dividend income included in total income chargeable at normal rates.
 - o (i.e, lower of
 - Total income chargeable at normal rates as per part BTI **or**
 - Dividend income at sl.no.1a - 3c(ii) system calculated interest expenditure **or**
 - Net OS income chargeable at applicable rates in Sch BFLA)

Income on which enhanced surcharge of 25% and 37% is applicable :

Other than above income i.e., other special rate income and remaining normal rate income.

Surcharge will be at below rates :

- On 115BBE income, surcharge will be @25%
- On Other income as below :
 - If Total Income > 50L < 1Cr, surcharge will be @10%
 - If Total Income > 1cr < 2Cr, surcharge will be @15%
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] > 2Cr < 5Cr, surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 25% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] > 5Cr , surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 37% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] < 2Cr, then surcharge will be @15% on entire income except 115BBE income.
 - Note : For calculating of Marginal relief also, same method will be used and for calculation of cut off income, "Dividend income chargeable at normal rates" will be given priority within normal rate.

Calculation of Marginal Relief

Step1. Tax and Surcharge will be computed on the total income.

Step2. Tax and surcharge will be computed on the cut-off income (50 Lakhs, 1 Crore, 2 Crores or 5 Crores, as the case maybe).

Step3. Income in excess of the cut-off income will be calculated as difference of total income and cut-off income.

Step4. Marginal relief will be calculated as difference of 'tax and surcharge on total income' and 'tax and surcharge on cut-off income plus income in excess of cut-off income' (1-2+3).

Instructions for filling out FORM ITR-3

These instructions are guidelines for filling the particulars in Income-tax Return Form-3 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2021-22 only, i.e., it relates to income earned in Financial Year 2020-21.

2. Who is eligible to use this Return Form?

This Return Form is to be used by an individual or a Hindu Undivided Family who is having income under the head “profits or gains of business or profession” and who is not eligible to file Form ITR-1 (Sahaj), ITR-2 or ITR-4 (Sugam).

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manners –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP, or
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka”.

The Form ITR-V-Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-filing account.

However, in a case where accounts are required to be audited u/s 44AB, it is mandatory to verify the return electronically under digital signature.

In case an assessee is required to furnish a report of audit under sections 10AA, 44AB, 44DA, 50B, 80 -IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115JB or 115JC, he shall file such report electronically one month before the due date of filing of return of income.

4. Filling out the ITR V-Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee should print out Form ITR-V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form, duly signed by the assessee, has to be sent by ordinary post or speed post

only to Centralized Processing Centre, Income Tax Department, Bengaluru-560500 (Karnataka).

4. Key changes (as compared to ITR for AY 2020-21)

- Option to avail benefit u/s 115BAC is provided in ITR.
If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed
 - 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC, Standard deduction in case of Minor child)
 - 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax)
 - 3) Interest payable on borrowed capital for self-occupied property
 - 4) Standard Deduction in case of family pension
 - 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc. except Contribution made by employer to notified pension scheme u/s 80CCD (2))
 - 6) Deduction u/s 10AA in respect of newly established Units in Special Economic Zones
 - 7) Additional depreciation u/s 32(1)(iia)
 - 8) Deduction u/s 32AD, 33AB, 33ABA, 35AD, 35CCC
 - 9) Deduction under sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) of section 35
- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- In AY 2020-21, the threshold limit for a person carrying on business was increased from one crore rupees to five crore rupees in cases where the cash receipts or payments by a business don't exceed 5% of the such receipts or such payments, however in AY 2021-22, the limit of **five** crore rupees is increased to **ten** crore rupees
- Loss (negative value) under "No books of account" at sl.no.65 in Sch P&L is restricted.
- In schedule BP, Income/ receipts credited to profit and loss account considered under head "other sources" has been bifurcated into 2 parts as
 - o "Dividend income" and
 - o "Other than dividend income"
- In Schedule DPM, the column "3a.Amount as adjusted on account of opting for taxation section 115BAC" and "3b. Adjusted Written down value on the first day of previous year (3) + (3a)" has been added. Hence corresponding mapping changes are made in schedule DPM
- CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block from the AY 2021-22 w.r.t to such assets.
- In Schedule CG, the allowable difference between full value of consideration u/s. 50 C

and value of property as per stamp authority has been increased from 1.05 times to 1.10 times

➤ In schedule OS,

The existing drop related to "Dividend income" is bifurcated into 2 parts i.e "Dividend income [other than (ii)]" and "Dividend income u/s 2(22)(e)" and respective changes are done in sl.no.2e _DTAA field and in sl.no.10(i)_Quarterly breakup of Dividend income.

Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly, Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3.

The existing drop down at Sl. No. 2d "115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section115AB)" bifurcated into 2 drop downs as under:-

- ❖ 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section115AB) @20%
- ❖ 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section115AB) @20%

Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e wrt "Interest referred to in section 194LC(1)" and Distributed income being Dividend referred to in section 194LBA

Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2c, 2d and 2e of schedule OS and respective changes are done in sl.no.10(i)_Quarterly breakup of Dividend income.

In existing Sl. No. 10 "Information about accrual/receipt of income from Other Sources"

- ❖ Field "Dividend Income u/s 115BBDA" is changed to "Dividend income" due to finance Act changes
- ❖ New line item is inserted to capture the quarter wise break up of **"Dividend income which is taxable at DTAA Rates"**. This information will be used to calculate interest u/s 234C.

- In Schedule CFL, the bifurcation of PTI loss and other than PTI loss has been removed from "HP loss", "Short term capital loss" and "Long term capital Loss"
- In Schedule CFL, the column "5b. Amount as adjusted on account of opting for taxation under section 115BAC" and "5c. Brought forward Business loss available for set off during the year" has been added . Hence corresponding mapping changes are made in schedule CFL
- In Schedule UD, "Amount as adjusted on account of opting for taxation under section 115BAD" field has been added as an adjustment for 115BAC and so only balance loss can set off against income in Schedule BFLA.
- In schedule 80IB , the deductions claimed in following sections are removed due to sunset clause and corresponding mapping changes are made in schedule VI-A
 - (i) Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]
 - (ii) Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]
 - (iii) Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]
- In Schedule EI, field for "Dividend Income" is removed from exempt income as for AY

2021-22 onwards dividend income will be taxable in the hands of shareholders . similarly corresponding Changes are also made in schedule OS , schedule Pass Through Income (PTI) to remove reference of section 115O

- In schedule TPSA , dropdown for the financial year (FY 2019-20 or FY 2020-21) for which option u/s 92CE(2A) is exercised in AY 2021-22 is inserted
- Schedule DI (Details of Investment) has been removed as it was relevant only for AY 20-21
- Sl.No. 8 **“Gross tax payable (higher of 1d and 7)”** of Schedule Part B TTI has been bifurcated in below two fields
 - Sl.No. 8a – **“Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)”**
 - Sl.No. 8b – **“Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC”**

Tax on ESOP received from eligible start-up will be deferred and is payable by the assessee within fourteen days—

- (i) after the expiry of forty-eight months from the end of the relevant assessment year; or
- (ii) from the date of the sale of such specified security or sweat equity share by the assessee; or
- (iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share, whichever is the earliest.
- Now, assessee needs to disclose surcharge before “Marginal Relief” and after “Marginal relief” in Schedule Part BTTI.
- In Schedule TDS, earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N. Also the label is amended to include form 16D for the claim of TDS
- Annexure 2 is inserted in instructions w.r.t. ITR fields which should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CA-3CD/3CB-3CD, if applicable.
- Upload level validations table is modified w.r.t. mapping changes and new rules.

5.Obligation to file return

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount which is not chargeable to income-tax for Assessment Year 2021-22, in case of different categories, is as under:

(Applicable if New Tax Regime u/s 115BAC is not opted)		
S. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2020-21 but below the age of 80 years	3,00,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2020-21	5,00,000

(Applicable if New Tax Regime is opted u/s 115BAC)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	2,50,000
(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	2,50,000

If a person whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceeds the maximum amount which is not chargeable to income-tax but fulfils one or more conditions mentioned below is obligated to furnish his return of income. In case of any doubt, please refer to relevant provisions of the Income-tax Act.

- a) Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts.
- b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person.
- c) Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

1. 6. Obligation to file form 10-IE (for person opting for new tax regime u/s 115BAC)Any individual or HUF opting for new tax regime u/s 115BAC has to mandatorily file Form 10-IE.
2. Form 10IE once filed cannot be withdrawn during the year.
3. After filing Form 10IE, original return or revised return is required to be filed mandatorily to avail the benefit of new tax slab u/s 115BAC and Acknowledgement no. & Date of filing Form 10IE will be mandatory fields in ITR-3.
4. If Form 10IE is filed within due date, benefit of 115BAC can be claimed even if return is filed after due date.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
First Name	Enter the First Name as per PAN card
Middle Name	Enter the Middle Name as per PAN card
Last Name	Enter the Last Name as per PAN card
PAN	Enter the PAN as in PAN card
Flat/ Door/ Block No.	Enter the Flat or House Number
Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
Status	Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF)
Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
Date of Birth	Enter the Date of Birth as per the PAN card
Area/ Locality	Enter the name of area or locality in which the house is situated
Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
Town/ City/ District	Enter the name of town or City or District in which the house is situated
State	Select the name of State from the dropdown
Country	Select the name of country from the dropdown
PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Residential/ Office Phone Number with STD code Mobile No.1	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
Mobile No.2	Enter the mobile number of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
FILING STATUS	
Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD'

	(e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
Are you opting for new tax regime u/s 115BAC? ☐ Yes ☐ No If yes, please furnish date of filing of form 10-IE along with Acknowledgment number	Assessee having income from business and profession has to mandatorily file Form 10-IE to opt for new tax regime u/s 115BAC. In case new tax regime is being opted, please select checkbox as 'Yes' and enter the date of filing of form 10-IE and acknowledgement number. If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC, Standard deduction in case of Minor child) 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax) 3) Interest payable on borrowed capital for self-occupied property 4) Standard Deduction in case of family pension 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc. except Contribution made by employer to notified pension scheme u/s 80CCD (2)) 6) Deduction u/s 10AA in respect of newly established Units in Special Economic Zones 7) Additional depreciation u/s 32(1) (iia) 8) Deduction u/s 32AD, 33AB, 3ABA, 35AD, 35CCC 9) Deduction for expenditure on scientific research to a research association or company or university, college or other institution or National Laboratory or a University or an Indian Institute of Technology u/s 35
Are you filing return of income under seventh proviso	In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the

to Section 139(1) but otherwise not required to furnish return of income? (Tick) ☐ Yes ☐ No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]	Income-tax Act or deduction for capital gains (section 54 to 54GB) , does not exceeds the maximum amount which is not chargeable to income-tax, tick 'Yes': Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts. Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person. Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity. Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) , exceeds the maximum amount which is not chargeable to income-tax.
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
If revised/ defective/ modified, then enter Receipt	If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified

No. and Date of filing original return	return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148'
If filed in response to notice or order, please enter Unique Number/Document Identification Number & Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/document identification number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).
Residential Status in India (for individuals) (Tick applicable option)	If you are an individual, please specify your residential status in the given list: A. Resident. B. Resident but not Ordinarily resident (RNOR) C. Non-Resident In case you are a resident/RNOR, please also indicate the basis for claiming status of resident/RNOR by checking the applicable box against these categories. In case you are a non-resident, please specify the jurisdiction of residence during the previous year and your Taxpayer Identification Number (TIN) in that jurisdiction. In case you are a non-resident, but a citizen of India or person of Indian origin, please specify the total number of days for which you stayed in India during the previous year, and during the four preceding years. In case TIN has not been allotted in the jurisdiction of residence, the passport number should be mentioned instead of TIN. Name of the country in which the passport was issued should be mentioned in the column "jurisdiction of residence".
Residential Status in India (for HUF) (Tick applicable option)	If you are a HUF, please specify your residential status by ticking the applicable checkbox: ☐ Resident. ☐ Resident but not Ordinarily resident (RNOR) ☐ Non-Resident
Do you want to claim the benefit u/s 115H (Applicable in case of	If you were NRI in earlier years, but are a resident in India for this year, please specify whether you want to claim benefit of special provisions under Chapter XII-A in respect

Resident)	of investment income from any foreign exchange asset, by ticking the applicable checkbox: ☐ Yes ☐ No
Are you governed by Portuguese Civil Code as per section 5A?	If you are governed by the system of community of property under the Portuguese Civil Code 1860, please tick 'Yes' and fill up the information necessary for apportionment of income between husband and wife in Schedule 5A. Else, tick 'No'.
Whether this return is being filed by a representative assessee	Please tick the applicable check box. ☐ Yes ☐ No In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (select from drop down list) (c) Address of the representative (d) PAN of the representative (e) Aadhaar Number of the representative
Whether you are Partner in a firm?	If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name & PAN of the firm. Else, tick 'No'.
Whether you were Director in a company at any time during the previous year?	If you are an individual and were Director in a company at any time during the previous year, please tick 'Yes' and provide information about name, type & PAN of the company, your DIN and indicate whether, or not, shares of the company are listed on a recognised stock exchange. Else, tick 'No'. Please note that furnishing of PAN and DIN is not mandatory in case of a foreign company. a) In case you are a director of a Foreign Company which does not have PAN. You should choose "foreign company" in the drop-down provided for "type of company". In such case, PAN is not mandatory. However, PAN should be mentioned, if such foreign company has been allotted a PAN. b) A non-resident taxpayer who is Director only in a foreign company, which does not have any income received in India, or accruing or arising in India, should answer the relevant question in the negative, whereupon he would not be required to disclose details of such foreign company. c) A non-resident taxpayer, who is Director in a domestic company and also in a foreign company, which does not have any income received in India,

	or accruing or arising in India, should answer the relevant question in the affirmative, and provide details of directorship in the domestic company only. d) A resident taxpayer is required to disclose details of directorship in any company, including foreign company, in the relevant column.
Whether you have held unlisted equity shares at any time during the previous year?	If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type & PAN of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick 'No'. a) If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India. You may select "No" here and you are not required to report the requisite details here b) In case have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted. In such cases PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN, as "NNNNN0000N". c) In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., In such cases You may enter zero or the appropriate value against "cost of acquisition" or "sale consideration" in such cases. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability d) Even in case where you have held shares in an unlisted foreign company which has been duly reported in the Schedule FA. You are required to report the same again in this clause. e) Even in case where you have held unlisted equity shares as stock-in-trade of business during the previous year you are required to report the same in this clause.

	f) In case you are holding equity shares of a Co-operative Bank or Credit Societies, which are unlisted, only the details of equity shareholding in any entity which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.
In case of non-resident, is there a permanent establishment (PE) in India?	If you are a non-resident, please specify whether you have a permanent establishment in India by ticking the applicable checkbox: ☐ Yes ☐ No
Whether assessee is located in an International Financial Services Centre (IFSC) and derives income solely in convertible foreign exchange?	If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: ☐ Yes ☐ No
AUDIT INFORMATION	
Are you liable to maintain accounts as per section 44AA?	Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: ☐ Yes ☐ No In case you are engaged in any specified profession (<i>i.e. legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession</i>), or your income from business or non-specified profession exceeds Rs. 2.5 lakh, or the turnover of such business or non-specified profession exceeds Rs. 25 lakhs, you are liable to keep and maintain books of accounts and other documents.
Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB	Please indicate whether you are declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB by ticking the applicable checkbox: ☐ Yes ☐ No
If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore?	If no is selected above, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 10 Crore by ticking the applicable checkbox: ☐ Yes ☐ No

If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?	Please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount by ticking the applicable checkbox ☐ Yes ☐ No
If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment ?	Please indicate whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash, during the previous year does not exceed five per cent of the said payment by ticking the applicable checkbox: ☐ Yes ☐ No
Are you liable for audit under section 44AB?	Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox: ☐ Yes ☐ No
If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below	In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar Number of the proprietorship/ firm (7) Date of report of the audit Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal
Are you liable for Audit u/s 92E?	In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes'. Else, tick 'No'.

If liable for Audit u/s 92E, Whether the accounts has been audited u/s 92E?	In case accounts has been audited u/s 92E please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'. If yes is selected, please ensure that form 3CEB is filed at e-filing portal
Date of furnishing audit report? DD/MM/YYYY	
If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: 1) Section code 2) Date (DD/MM/YYYY)	In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report. <u>List of provisions mandating audit report: -</u> 1. 10A 2. 10AA 3. 33AB 4. 33ABA 5. 44DA 6. 50B 7. 80-IA 8. 80-IB 9. 80-IC 10. 80-ID 11. 80-IE 12. 80JJAA 13. 80LA 14. 115JC
If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?	In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report. <u>List of other laws mandating audit:-</u> Banking Regulation Act, 1949 Central Excise Act, 1944 Central Sales Tax Act, 1956 Central Goods and Services Tax Act, 2017 Charitable And Religious Trusts Act, 1920 Electricity Act, 2003 Employees Provident Fund and Miscellaneous Provisions Act, 1952 Foreign Exchange Management Act, 1999 Government Superannuation Fund Act, 1956

	Indian Trusts Act, 1882 Integrated Goods and Services Tax Act, 2017 Limited Liability Partnership Act, 2008 Payment of Gratuity Act, 1972 SEBI Act, 1992 Securities Contract (Regulation) Act, 1956 State Goods and Services Tax Act, 2017 Union Territories Goods and Services Tax Act, 2017 Others In case of others a text box shall be provided to enter details.

Nature of Business

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate the all activities or products.

However, in case you are declaring income from business or profession on presumptive basis u/s. 44AD, u/s. 44ADA or u/s. 44AE, please fill up the details of nature of business with respect to income u/s 44AD, u/s 44ADA and u/s 44AE at column 61 or column 62 or column 63 of Part A- P&L (*as applicable*) instead of this schedule.

PART A – BS

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2021, as per the given format, in respect of the proprietary business or profession carried out during the financial year 2020-21.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of proprietary business or profession, need not be included in this balance sheet.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the summary details sought at item No. 6 of this part and leave out other parts.

Part A - Manufacturing Account(Item No. 1 to 3)

In this part, please fill up the details of Manufacturing Account for the financial year 2020-21 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for debits to manufacturing account and closing stock. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(income taxable u/s. 44AD) or 62(income taxable u/s. 44ADA) or 63(income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account (Item No. 4 to 12)

In this part, please fill up the details of Trading Account for the financial year 2020-21 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(income taxable u/s. 44AD) or 62(income taxable u/s. 44ADA) or 63(income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P& L (Item No. 13 to 60)

In this part, please fill up the details of the profit and loss account for the financial year 2020-21 as per the given format, in respect of the proprietary business or profession carried out during the financial year 2020-21.

In case you were required to maintain regular books of accounts for the proprietary business or profession, please fill up details at item No. 13 to 60.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61(income taxable u/s. 44AD) or 62(income taxable u/s. 44ADA) or 63(income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of proprietary business or profession need not be included in this profit and loss account.

Part A - P& L (Item No. 61)

Please fill up item No. 61 only in case you are declaring income from any business activity on presumptive basis as per section 44AD. Please also ensure that the

receipts/income from such business activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

In the table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

The gross turnover or receipts from the business during the financial year should be reported at column 61(i). The break-up of total turnover in terms of turnover realised through digital modes and turnover realised through other modes (*cash etc.*) should also be furnished at columns 61(ia) and 61(ib) respectively.

The presumptive income from the business should be reported at column 61(ii), which is required to be computed @ 6% in respect of turnover realised through digital modes and @ 8% in respect of turnover realised through other modes (*cash etc.*).

In case you have actually earned income at the rates higher than the specified percentage of turnover (i.e. 8% or 6%, as applicable), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of turnover, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

Part A - P& L (Item No. 62)

Please fill up item No. 62 only in case you are declaring income from any professional activity on presumptive basis as per section 44ADA. Please also ensure that the receipts/income from such profession activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

In the table, please enter the name of profession, business code and description of profession. The applicable business code can be selected from the list provided at the end of this instruction.

The gross receipts from the professional activity during the financial year should be reported at column 62(i).

The presumptive income from the professional activity should be reported at column 62(ii), which is required to be computed @ 50% of gross receipts.

In case you have actually earned income at the rates higher than the specified percentage of gross receipts (i.e. 50%), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of gross receipts, it is mandatory to maintain books of accounts and get the same audited under

section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

Part A - P& L (Item No. 63)

Please fill up item No. 63 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at S. No. 63(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows,

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee. If the "Tonnage Capacity of goods carriage(in MT)" > 12, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be as computed atleast @ Rs.1000 per tone per month and if in case tonnage does not exceeds 12MT, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be computed as atleast @ Rs.7500 per month.

The total presumptive income from the business of goods carriages should be reported at S. No. 63(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

Please note at any time during the year the number of vehicles should not exceed, ten vehicles

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

Part A - P& L (Item No. 64)

In case you are not required to maintain regular books of accounts in respect of the business or profession carried on during the year, please fill up the summary details in

respect of such activity at column 64 viz. gross receipts, gross profit, expenses and net profit. Declaring of loss from business / profession under no books of accounts is restricted.

Part A - P& L (Item No. 65)

In case you are engaged in any speculative activity during the year, please fill up the summary details in respect of such activity at column 65 viz. turnover, gross profit, expenses and net income.

PART A- OI (Other Information)

Part A-OI, contains details of allowances & disallowances under Income tax act. In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB; it is mandatory to fill up the information sought at various items (*item No. 1 to 17*) of this part. Otherwise, please fill up the information at items which are applicable. Blank numeric fields will be treated as zeroes

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report. Please refer Annexure 1 for the fields of Audit report is compared with the Returns.

PART A- QD (Quantitative Details)

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB; it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

Schedule S-Details of Income from Salary

Field Name	Instruction
Name of employer	Enter the name of the Employer.
Nature of Employer	In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Government' (b) If you are a State Government Employee, tick 'State Government'

		(b) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking' (c) If you are drawing pension, tick 'Pensioners' (d) If you are an employee of Private Sector concern, tick 'Others'
TAN of Employer <i>(mandatory if tax is deducted)</i>		Please enter the Tax deduction Account Number (TAN) of the Employer as mentioned in Form-16.
Address of employer		Please enter the complete address of the employer including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list.
Town/City		
State		
Pin code/ Zip code		
1	Gross Salary	This is an auto-populated field representing aggregate of the amounts entered at fields (1a), (1b) and (1c) below.
1a	Salary as per section 17(1)	Please select the type of salary payments from the given list and enter the amount. In case more than one type of salary payment has been received during the year, please report each type of payment as separate line item. <u>List of types of salary payment :-</u> 1. Basic Salary 2. Dearness Allowance (DA) 3. Conveyance Allowance 4. House Rent Allowance (HRA) 5. Leave Travel Allowance (LTA) 6. Children Education Allowance (CEA) 7. Other Allowance 8. The contribution made by employer towards pension scheme as referred under section 80CCD 9. Amount deemed to be income under rule 6 of Part-A of Fourth Schedule 10. Amount deemed to be income under rule 11(4) of Part-A of Fourth Schedule 11. Annuity or pension 12. Commuted Pension 13. Gratuity 14. Fees/ commission 15. Advance of salary 16. Leave Encashment 17. Others (<i>please enter the details in the text box</i>)
1b	Value of perquisites as per section 17(2)	Please select the type of perquisites from the given list and enter the value thereof. In case more than one type of perquisite has been received during the year, please report each type of perquisite as separate line item. <u>List of types of perquisite :-</u> 1. Accommodation 2. Cars / Other Automotive

		3. Sweeper, gardener, watchman or personal attendant 4. Gas, electricity, water 5. Interest free or concessional loans 6. Holiday expenses 7. Free or concessional travel 8. Free meals 9. Free education 10. Gifts, vouchers, etc. 11. Credit card expenses 12. Club expenses 13. Use of movable assets by employees 14. Transfer of assets to employee 15. Value of any other benefit/ amenity/ service/ privilege 16. Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC 17. Stock options (non-qualified options) other than ESOP in col 16 above 18. Contribution by employer to fund and scheme taxable under section 17(2)(vii) 19. Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in section 17(2)(vii) and taxable under section 17(2)(viia) 20. Other benefits or amenities (<i>please enter the details in a separate text box</i>).
1c	Profits in lieu of salary as per section 17(3)	Please select the nature of profits in lieu of salary from the given list and enter the value thereof. In case more than one profit in lieu of salary has been received during the year, please report each as a separate line item. <u>List of types of profits in lieu of salary:-</u> 1. Any compensation due or received by an assessee from an employer or former employer in connection with the termination of his employment or modification thereto. 2. Any payment due or received by an assessee from an employer or former employer, or from a provident or other fund sum received under Keyman Insurance Policy, including bonus on such policy. 3. Any amount due or received by an assessee from any person before joining any employment with that person, or after cessation of his employment with that person. 4. Any other (<i>please enter the details in a separate text box</i>).
In case you are employed with more than one employer during the year, please provide details of Gross Salary at column (1), as also break-up thereof at columns (1a), (1b) and (1c), separately for each employer, by adding multiple rows as necessary.		
2	Total Gross Salary	Please enter the aggregate amount of gross salary

		received from all employers during the year.
3	Less allowances to the extent exempt u/s 10 (Note-Ensure that it is included in Total Gross salary in (2) above)	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
		<u>List of allowances:-</u>
		Sec 10(5)- Travel concession/assistance received This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death-cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First Proviso- Compensation limit notified by CG in the Official Gazette
		Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government
		Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service
		Sec 10(10CC)- Tax paid by employer on non-monetary perquisite
		Sec 10(13A)- Allowance to meet expenditure incurred on house rent This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(14)(i)- Allowances or benefit, not being in the nature of perquisite, specifically granted to meet expenses incurred in the performance of the duties of an office or employment of profit This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(14)(ii)- Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment. This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB (This allowance can be claimed only if new tax regime u/s 115BAC is opted)

		Section 10(14)(ii) -Transport allowance granted to certain physically handicapped assessee (This allowance can be claimed only if new tax regime u/s 115BAC is opted) Any Other exemption - In case of any other allowances enter the details in a text box provided.
4	Net Salary (2 – 3)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [3] from the Gross Salary [2].
5.	Deductions u/s 16 (5a + 5b + 5c)	This is an auto-populated field representing aggregate of the amounts entered at fields (5a), (5b) and (5c) below.
5a	Standard Deduction u/s 16(ia)	This is an auto-populated field as lower of 4 (Net Salary) or Rs. 50,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
5b	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (<i>as per Part B of Form 16</i>) This deduction cannot be claimed if new tax regime u/s 115BAC is opted
5c	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (<i>as per Part B of Form 16</i>) This deduction cannot be claimed if new tax regime u/s 115BAC is opted
6	Income chargeable under the Head 'Salaries' (4 - 5)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [5] against the Net Salary [4].

Schedule HP-Details of Income from House Property

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop-down menu – Self/Minor/Spouse/Others

Field Name	Instruction
Address of property	Please enter the complete address of the property including name of town or city, State and Pin code/Zip code. The name of State and Country has to be selected from the drop-down list.
Town/City	
State	
Pin code/ Zip code	
Is the property co-owned	Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - ☐Yes ☐No

Your percentage of share in the Property		If yes, please specify your percentage share in the property in the given box.
Name of other(s) Co-owners		If yes, please specify the name, PAN, Aadhaar and respective percentage shares of other co-owners of the property. Please add rows as necessary.
PAN of Co-owner(s)		
Aadhaar No. of co-owner		
Percentage share of in the property%		
Type of House property		Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.
Name(s) of Tenant		If the property was actually let out during the year or part of the year, please mention name, PAN, Aadhaar No. and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
PAN of Tenant(s)		
Aadhaar No. of Tenant(s)		
PAN/TAN/Aadhaar No. of Tenant(s)		
1a	Gross rent received/ receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realised	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
1c	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
1d	Total (1b + 1c)	This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .
1e	Annual Value (1a–1d)	This is an auto-populated field representing the amount of Gross rent <i>[1a]</i> as reduced by amounts deductible therefrom for computing annual value <i>[1d]</i> . In case of self-occupied property, this field shall be taken as nil.
1f	Annual value of the property owned	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
1g	30% of 1f	Please enter 30% of Annual Value of your share of your property.
1h	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital,

		please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. In case the house property is 'self-occupied' and new tax regime u/s 115BAC is opted, interest payable on borrowed capital cannot be claimed
1i	Total (1g + 1h)	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [1g] and interest payable on borrowed capital [1h].
1j	Arrears/Unrealized Rent received during the year Less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
1k	Income from house property 1 (1f-1i+1j)	This is an auto-populated field representing the net income from house property which is computed as annual value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
2	Income from house property 2 (2f-2i+2j)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/Loss, if any	The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income/loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.
4	Income under the head "Income from house property"	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + ...] and also the pass through income/loss of the nature of house property [3]. In case new tax regime u/s 115BAC is opted and net computation under the head 'House Property' is a loss, the same cannot be set-off against income under any other head

Schedule BP – Computation of income from business or profession

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53 or item No. 61(ii) or item No. 62(ii) or item No. 63(ii) or item No. 64(iii) or item No. 65(iv).

Note: In case, the income includes income from royalty and FTS and if you want to claim benefit of lower tax rate of DTAA, then this income shall be reported in Schedule OS. If the same is included in Part A- P&L you may reduce the same from income chargeable under the head business & profession at Sr. No. 3c and report the income under Schedule Other Sources.

In case any amount is reduced from credit side of profit and loss account to be shown under any other head of income, please ensure that the same is correctly reported in the corresponding head of income.

In case any amount is reduced from credit side of profit and loss account being exempt income, please ensure that the same is correctly reported in the schedule of exempt income.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads
- Incomes chargeable at special rates u/s. 115BBF/115BBG
(Note – Please indicate break-up of Income from Other source between dividend income and other than dividend income)
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Income from activities which are covered under Rule 7, 7A, 7B and 8

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 13.

Item No.14 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 23 is the residual column for entering any other type of income to be added and it should be minimum of Sr no. (5a to 5d) of Schedule OI. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 33 provide for deductions allowable under various provisions of the Act. Out of these, item No. 32 is a residual column for entering any other

amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 34.

The net business income is computed at item No. 35, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 34*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 36. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 37 as aggregate of net business income (item No. 35) and profits computed on presumptive basis (item No. 36).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 38. In such a case, balance of income deemed as agricultural income should be reported at item No. 38.

In any other case, only the figure of net profit from business or profession computed at item No. 37 should be reported at item No. 38.

Note: In case you are reporting loss at Sr. No. 38 of Schedule Business or Profession or in at Sr. No. 64(i)(b), 64(i)(d), 64(ii)(b) and 64(ii)(d), 65ii, 65iv in P&L (No account case) then you are required to maintain books of accounts and get them audited. Alternatively, you should report minimum 8% of turnover as your income else your return may be treated as defective.

Please ensure that following audit report have been filed on or before one month prior to due date of filing of return u/s 139(1) in the following cases: -

Section	Form Number
Deduction claimed u/s 33AB(2)	3AC
Deduction claimed u/s 33ABA(2)	3AD
Deduction claimed u/s 35D/35E (form to be filed only when deduction is claimed for the first time)	3AE
Income taxable u/s 44DA	3CE

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in the P&L account.

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A38*), income from speculative business (*item No. B43*) and income from specified business (*item No. C49*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business during the current year. Losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable. Also, if you are eligible and claiming benefit u/s 115BAD, then please enter the amount to be added back / to be adjusted to opening WDV on account of opting for taxation under section 115BAD.

Note :

1. CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc w.r.t. assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block in the AY 2021-22 wrt to such assets.
2. Co-operative society which has opted for section 115BAD is not eligible for depreciation @ 45% (As per Rule 5) and additional depreciation u/s 32(1)(iia) as referred in row no 12, 13 and 14 of schedule DPM.

Schedule DOA

Schedule DOA provides for computation of depreciation admissible under the Income-tax Act for the year in respect of other category of assets - land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable.

Schedule DEP

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule DCG

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The

figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule ESR

Schedule ESR captures the details of expenditure on scientific research etc. referred to in section 35, expenditure on agricultural extension project referred to in section 35CCC and expenditure on skilled development project referred to in section 35CCD. The amounts of specified nature debited to the P&L account, if any, should be reported in column (2) of the Schedule. Out of this, the amount which is eligible for deduction under the relevant provision i.e. section 35, section 35CCC or section 35CCD should be reported in column (3).

Further, in case any deduction has been claimed on account of donations to research associations etc., the name, address and PAN of donee and the mode of donation paid should be provided as per Schedule RA.

Schedule CG – Capital Gains

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type except for following:-

- a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and
- b) In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5 or item No. B8. Please note that separate computation of capital gains should be made for scrip or units of mutual fund sold during the year as per Schedule 112A & 115AD(1)(b)(iii)-proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be auto-populated to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% in Schedule SI on the aggregate LTCG, for the purpose of tax computation after giving benefit of Rs. 1 Lakh each u/s 112A and 115AD(1)(b)(iii). This benefit of Rs.1 Lakh will be given in Schedule SI

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7, B8 and B9 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the

buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- a) If you have sold land and building. Quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- b) If you are a resident and have sold land and building situated outside India. The details of property and name of buyer should invariably be mentioned. However, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B12 of this Schedule.

Amount of STCG/ LTCG on assets referred in A1-A8/ B1- B12 which is chargeable at special rates or not chargeable to tax in India in accordance with the relevant article of Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item no. A9/ B13.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at Column (6), rate as per Income Tax Act at Column (9) and the applicable rate, which is lower of the two rates, at Column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column (7). This column is applicable only in case of Non-Residents. Please note, if TRC Flag is 'No', income will be chargeable as per the applicable rates specified in Part A/B.

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B14*). In case the total amount of long-term capital gain at item No. B14 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B14 should be taken as Nil and only the figure of item No. A10 should be taken as item C. Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54 or 54B or 54D or 54EC or 54F or 54G or 54GA or 54GB or 115F. Deductions u/s. 54, 54EC, 54F, 54GB and 115F are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax:-

- The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable.

- The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A3e*+A4a*+A8a*) is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if (A3e* + A4a*+A8a*) represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 5 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220

14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
19.	2019-20	289
20.	2020-21	301

If capital gain is arising from the slump sale u/s 50B i.e. figures are reported in A2/B2 of schedule CG, please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)

Schedule 112A & Schedule 115AD(1)(b)(iii)-Proviso

In Schedule 112-A - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non Residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1.	S. No	Please enter the serial no. The row can be added as required
2.	Share/Unit Acquired	Select from the drop-down whether share/unit acquired 1) On or before 31st January 2018 or 2) After 31st January, 2018
3.	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box. Note: In case the security or share does not have an ISIN Code, then use "INNOTAVAILAB" as ISIN Code. This field will be auto populated as "INNOTREQUIRD" if dropdown is selected as "After 31st January, 2018"
4.	Name of the Share/Unit	Please enter the name of share/unit in the

		given box This field will be auto populated as "CONSOLIDATED" if dropdown is selected as "After 31st January, 2018"
5.	No. of Shares/Units	Enter the number of shares/units sold in the given box. This field is not applicable for shares and units acquired "After 31st January, 2018"
6.	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box. This field is not applicable for shares and units acquired "After 31st January, 2018"
7.	Full value of consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) Please enter full value of consideration if dropdown is selected as "After 31st January, 2018"
8.	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
9.	Cost of acquisition	Enter the amount in the text box.
10.	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
11.	Fair Market Value per share/unit as on 31st January, 2018	Enter the fair Market Value per share/unit as on 31st January, 2018 in the text box. This field is not applicable for shares and

		units acquired "After 31st January, 2018
12.	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto populated as the value of Column 4 multiplied with Column 10.
13.	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
14.	Total deductions (7+12)	This field will be auto populated as the sum of Column 7+ Column 12
15.	Long term capital Gain Balance (6-13) Item 5 of LTCG Schedule of CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Item 8 of LTCG Schedule CG	
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

Schedule-OS-Income from other sources

S. No.	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii).
i	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
1b	Interest, Gross	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank

		account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass-through income/loss in the nature of interest or any other interest income.
1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 5% of the consideration, whichever is higher.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter any other income chargeable under the head 'income from other sources', at normal rates. If any other income is in the nature of Family pension, mention the amount in the field provided. For others, please specify nature and amount of such income.

2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f relating to 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, 2e and 2f below. Please note, for Non-residents elements relating to S. No. 1 will be added only if TRC Flag is Y at Column No. 7 of S. No. 2f. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
2a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof,

		deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	Accumulated balance of recognized provident fund taxable u/s 111	In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned.
2d	Any other income chargeable at special rate (<i>total of di to dxix</i>)	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	List of types of income chargeable at special rate	(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) (ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) (iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A (1) (a) (iia) (iv) Interest referred to in section 194LC (1) - chargeable u/s 115A (1) (a) (iiaa) (v) Interest referred to in section 194LD - chargeable u/s 115A (1) (a) (iiab) (vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A (1) (a) (iiac) (vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)

		(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) (ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC (x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA (xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (xii) Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i) (xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA (xv) Anonymous Donations in certain cases chargeable u/s 115BBC (xvi) Interest referred to in Proviso to section 194LC (1)-chargeable u/s 115A(1)(a) (iiaa) (xvii) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF (xviii) Income by way of transfer of carbon credits - chargeable u/s 115BBG (xix) Investment Income of a Non-Resident Indian - chargeable u/s 115E (xix) Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A (1) (a)(iiac)
2e	Pass through income in the nature of income from other sources chargeable at special rates	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income

		reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation. Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.
	List of types of pass through income chargeable at special rates	PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency PTI-115A (1) (a)(iia) -Interest from Infrastructure Debt Fund PTI-115A (1) (a)(iiaa) -Interest as per Sec. 194LC (1) PTI-115A (1) (a)(iiaa) -Interest as referred in proviso to section 194LC (1) PTI-115A (1) (a)(iiab) -Interest as per Sec. 194LD PTI-115A (1) (a)(iiac) -Interest as per Sec. 194LBA PTI-115A (1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency PTI-115A(1)(b)(A) & 115A(1)(b)(B)- Income from royalty & technical services PTI-115AC (1) (a & b) - Income from bonds or GDR purchased in foreign currency - non-resident PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB) PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) PTI-115AD(1)(i) proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD

		PTI-115BBA - Income of non-residents sportsmen or sports associations
		PTI-115BBC - Anonymous donations
		PTI-115BBF - Income from patent
		PTI-115BBG - Income from transfer of carbon credits
		PTI-115E(a) - Investment income
		PTI-115A(1)(a) (iiac) - Distributed income being Dividend referred to in section 194LBA
2f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes. In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only. Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income.

3	Deductions under section 57: - (other than those relating to income chargeable at special rates under 2a, 2b & 2d, 2e, & 2f)	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. Deduction under column "family pension" will be available only if income is offered in column 1e Deduction under column "depreciation" will be available only if income is offered in column 1c Deduction under column "interest expenditure u/s 57(1)" will be available only if income is offered in column 1a and the deduction will be restricted to 20% of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c(i) where as "Eligible Interest Expenditure u/s 57(i)" can be entered in sl.no.3c(ii). So two fields will be there for "Interest expenditure u/s 57(i)". (Please refer Annexure 3)
4	Amounts not deductible u/s 58	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	Profits chargeable to tax u/s 59	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.
6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2f relating to 1) <i>(If negative take the figure to 3i of Schedule CYLA)</i>	Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3] & income chargeable at special rates specified in item 2f (related to item 1) and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].

7	Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)	Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining racehorses. This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].
8	Income from the activity of owning and maintaining racehorses	Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of Gross receipts at item 8a, Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c, Profit chargeable to tax as per section 59 relating to this activity at item 8d and Compute the net income at item 8e as (8a - 8b + 8c + 8d) accordingly. In case the net income computed at item 8e is negative, take this figure to item 10xiii of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.
9	Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)	Please compute in this column the aggregate income chargeable under head 'income from other sources.' This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.
10	Information about accrual/receipt of income from Other Sources	Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column. The details have to be furnished separately

		for dividend income and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) and Dividend income chargeable at DTAA rates (Refer Annexure 3 & 4 for clarification on how to disclose at sl.no.10(i) and 10(iii)”)

Schedule-CYLA - Details of Income after set-off of current year losses

If the net result of computation under the head ‘income from house property’, ‘profits and gains from business or profession’ and ‘income from other sources’ is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head “income from house property”, such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh. However, loss cannot be set off if new tax regime is opted u/s 115BAC

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after setting off of current year losses, under the respective heads of income, in the relevant rows.

In row (xvii), please mention the total of current year losses set off out of the columns (2), (3) and (4).

In row (xviii), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

The unabsorbed losses allowed to be carried forward out of this should be taken to at row xiii of Schedule CFL for carry forward to future years.

Schedule-BFLA-Details of Income after Set off of Brought Forward Losses of earlier years

The positive income remaining after set off of current year losses, as per Schedule

CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row.

- Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains.
- Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.
- Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year.
- Brought forward loss from specified business can be set off only against positive income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses, unabsorbed depreciation & allowance under section 35(4) under various heads set-off against positive income of the current year should be mentioned in row (xvi) of column (2), (3) and (4) respectively.

Schedule-CFL-Details of Losses to be carried forward to future years

Please enter the assessment year-wise details of losses brought forward from earlier years in the first ten rows [row (i) to row (xi)] under various heads of income at respective columns [column (4) to column (10)].

The column no 5 is further divided into 3 columns. In column “a” please enter the amount of brought forward loss of earlier years. Column b is applicable only to assessee claiming benefit u/s 115BAC. So, in column “b”, please enter the amount as adjusted on account of opting for taxation under section 115BAC & in column “c” enter balance loss which is available for set off i.e, column a – column b. In case of “other than the assessee claiming benefit u/s 115BAC”, please fill “0” in column b and please fill same amount in column a and column c.

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (xii).

In row (xiii), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row (xiv), please enter the amount of remaining losses of current year under various heads in the respective column. The head-wise figures of remaining current year

losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated below: -.

Sr. No.	The fields in row no. xiv "2021-22(Current year losses to be carried forward)"	Source of Auto-population
1	House property loss (4)	(2xviii of schedule CYLA)
2	Loss from business other than loss from speculative business and specified business (5)	3xviii of schedule CYLA
3	Loss from speculative business (6)	B43 of schedule BP, if -ve
4	Loss from specified business (7)	C49 of schedule BP, if -ve
5	Short-term capital loss (8)	(2x+3x+4x+5x) of item E of schedule CG
6	Long-term capital loss (9)	(6x+7x+8x) of item E of schedule CG
7	Loss from owning and maintaining race horses (10)	(8e of schedule OS, if -ve)

In row (xv), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

The losses under the head "house property", 'profit and gains of business or profession (other than speculative & specified business)', or 'capital gains', are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses and speculative income can be carried forward only for 4 assessment years and there is no time limit to carry forward the losses from the specified business under 35AD. Also, current year losses such as eligible Business loss, Capital Gain loss and Other source loss can be carried forward only if the Original return is filed within the due date specified u/s 139(1).

Schedule-UD, -Unabsorbed depreciation and allowance under section 35(4)

In this Schedule, amount of brought forward unabsorbed depreciation, Amount as adjusted on account of opting for taxation u/s 115BAC and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year's income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

Schedule-ICDS- Effect of Income Computation Disclosure Standards on profit

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If

the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial No. 11(a) and should be taken to item No. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial No. 11(b) and should be taken to item No. 3(b) of Part A-OI (Other Information).

Please note the amount entered in schedule ICDS should be tallied with Clause No. 13(e) of the Tax audit report, if applicable. Otherwise necessary adjustment will be made as per section 143(1)(iv) while processing the return

Schedule-10AA-Deduction in respect of units located in Special Economic Zone

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

This deduction cannot be claimed if new tax regime u/s 115BAC is opted

Schedule- 80G-Details of donations entitled for deduction u/s 80G

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule: -

1. Name and address of Donee
2. PAN of Donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that the total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.

Note 1: No deduction will be allowed u/s 80G in case Donation in cash exceeds ₹ 2,000/-

Note 2: This Schedule is not applicable if new tax regime u/s 115BAC is opted

Schedule 80D - Deduction in respect of health insurance premium

S. No.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'

1a	Self & Family	This field will be available if 'No' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.

2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
Note1: The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year. Note 2: This Schedule is not applicable if new tax regime u/s 115BAC is opted		

Schedule- RA- Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1) (iia) or 35(1)(iii) or 35(2AA)]

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

1. Name and address of Donee
2. PAN of Donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation

These details of donation have to be furnished in a case where a claim of deduction is made under sections 35(1)(ii) or 35(1) (iia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

Schedule- 80IA, Schedule- 80IB, Schedule- 80IC and Schedule-80-IE

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under section 80-IA/ 80-IB/ 80-IC and 80-IE. except in the following case:

Schedule 80IB	Form Number	Field of the form
Deduction in the case of multiplex theatre [Section 80-IB(7A)]	10CCBA	Point no 10(v)
Deduction in the case of convention center [Section 80-IB(7B)]	10CCBB	Point no 10(v)
Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB (11B)]	10CCBC	Point no 11(v)
Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB (11C)]	10CCBD	Point no 11 (d)

Please note that the total amount of deduction claimed u/s 80IA, 80IB, 80IC, & 80IE should also be separately mentioned in table 2 of the Schedule VI-A.

Also ensure that the above forms are filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1), if deduction is claimed in any of the section specified above

Schedule-VIA-Deductions under Chapter VI-A

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year. Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21			
Table 1. Part B- Deduction in respect of certain payments			
Column No.	Section	Nature of deduction	Instruction
1a	80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures,	Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a Recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act. The aggregate amount of deductions admissible u/s

		etc.	80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1b	80CCC	Deduction in respect of contribution to certain Pension Funds	Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1c	80CCD (1)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD. The deduction u/s 80CCD (1) is restricted to upper limit of 10% of salary, in the case of an employee, and 20% of gross total income, in any other case. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be further restricted to maximum limit of Rs. 1,50,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1d	80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD. The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1e	80CCD (2)	Deduction in respect of contribution of employer to pension scheme of	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10%

		Central Government	of salary in case the nature of employer selected is other than Central Government. In case the nature of employer selected is Central Government, the amount eligible is subject to maximum limit of 14% of Salary.
1f	80D	Deduction in respect of health insurance premia	This field will be auto populated from schedule 80D. Please fill schedule 80D for claiming the deduction. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1g	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down. 1. Dependent person with disability 2. Dependent person with severe disability The amount eligible for deduction is ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1h	80DDB	Deduction in respect of medical treatment etc.	Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop-down menu and enter relevant amount. 1. Self or Dependent 2. Senior Citizen – Self or Dependent The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1i	80E	Deduction in respect of interest on loan taken for higher education	Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1j	80EE	Deduction in respect of interest on	Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property,

		loan taken for residential house property	which is eligible for deduction u/ 80EE. The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1k	80EEA	Deduction in respect of interest on loan taken for certain house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2019 to 31 March 2020 for the purpose of acquisition a residential house property, which is eligible for deduction u/s 80EEA. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA. In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1l	80EEB	Deduction in respect of purchase of electric vehicle.	Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1m	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G. Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1n	80GG	Deduction in respect of rents paid	Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.

			The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein. Please submit Form 10BA to claim deduction u/s 80GG This deduction cannot be claimed if new tax regime u/s 115BAC is opted
1o	80GGC	Deduction in respect of contributions given by any person to Political parties	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
Table 2. Part C- Deduction in respect of certain incomes			
2p	80-IA	Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.	Please enter the amount of eligible deduction as per Section 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
2q	80-IAB	Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
2r	80-IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings	Please enter the amount of eligible deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
2s	80-IBA	Deductions in respect of profits and gains from housing projects	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA. This deduction cannot be claimed if new tax regime

			u/s 115BAC is opted
2t	80-IC/ 80-IE	Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States	Please enter the amount of eligible deduction as per Schedule 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
2u	80JJA	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste	Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
2v	80JJAA	Deduction in respect of employment of new workmen	Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA. Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year. Please file Form 10DA to claim the deduction under section 80JJAA
2w	80QQB	Deduction in respect of royalty income, etc., of authors of certain books other than textbooks.	Please enter the eligible amount of deduction in respect of income by way of royalty or copyright fees for any book of literary, artistic or scientific nature u/s 80QQB. Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakhs. Please ensure that the corresponding income by way of royalty etc. is offered to tax under the relevant head of income. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
2x	80RRB	Deduction in respect of royalty on patents.	Please enter the eligible amount of deduction in respect of income by way of royalty in respect of patents registered under the Patents Act, 1970. Please note that the claim of deduction under this

			section is subject to maximum limit of Rs. 3 lakhs. Please ensure that the corresponding income by way of royalty etc. is offered to tax under the relevant head of income. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
Table 3. Part CA and D – Deduction in respect of other incomes/other deduction			
i	80TTA	Deduction in respect of interest on deposits in savings account	In case you are an individual, not being a '<i>senior citizen</i>', or HUF, and your gross total income includes income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTA in respect of such interest income. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
ii	80TTB	Deduction in respect of interest on deposits in case of senior citizens	In case you are a '<i>senior citizen</i>', and your gross total income includes income by way of interest on deposits with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTB in respect of such interest income. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year. '<i>Senior citizen</i>' means an individual resident in India who is of the age of 60 years or more at any time during the previous year. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
iii	80U	Deduction in case of a person with disability	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 This deduction cannot be claimed if new tax regime u/s 115BAC is opted
4		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated filled representing the aggregate of total

			deduction claimed under part B (1), total deduction claimed under part C (2) and total deduction claimed under part CA and D (3).

Please note that deduction under Part C can be claimed only if the return is filed within the due date specified u/s 139(1) except deduction u/s 80JJAA.

Schedule AMT – Computation of Alternate Minimum Tax payable under section 115JC

In this Schedule, please furnish the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable shall be 18.5 percent of the adjusted total income computed under section 115JC. The computation of adjusted total income and alternate minimum tax under this Schedule should be based on the audit report in Form No.29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible foreign exchange, the alternate minimum tax payable shall be 9 percent of the adjusted total income computed u/s 115JC.

This Schedule is not applicable if new tax regime u/s 115BAC is opted

Schedule AMTC- Computation of tax credit under section 115JD

Credit for AMT paid in assessment year 2013-14 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year.

However, the amount of credit is restricted to the extent of normal tax liability exceeding the AMT liability for the current assessment year.

Please note if taxation under section 115BAC is opted, then assessee is not eligible to take credit of taxes paid under AMT as per section 115JD.

Schedule SPI- Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

In this Schedule, please furnish the details of income of specified persons (spouse, minor child, etc.), which is required to be clubbed with your income in accordance with the provisions of Chapter V of the Income-tax Act.

Please note that the income of specified persons reported in this Schedule should also be mentioned in the relevant Schedule so that the same is included in the head-wise computation of income.

Section 10(32) provides exemption to extent of Rs. 1,500/- in respect of income of each minor child which is required to be clubbed. Therefore, exclude Rs. 1,500/- from the income of each minor while clubbing the income of the minor in the respective head. However, if income of the minor is to be clubbed in various heads, total exclusion should not

exceed Rs. 1,500/-. Standard deduction of Rs.1,500 cannot be claimed if New tax regime is opted u/s 115BAC

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule CG, Schedule OS, Schedule BP or Schedule BFLA, as indicated against each type of income

Schedule-IF- Information regarding partnership firms in which you are partner

This Schedule has to be filled for each firm in which you are partner.

In column 2 of the Schedule, furnish the name of the firm and in column 3 furnish the PAN No. of the firm in which you are a partner.

In column 6 and 7, please mention the percentage share and amount of share in the profit of the firm as computed in accordance with the provisions of the Income-tax Act, which is exempt from tax in hands of the partner.

In column 8, please furnish the amount of capital balance (including the capital on which you are entitled for an interest) in the firm in which you are partner.

Schedule-EI – Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax.

Field No.	Field Name	Instruction
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the rule 7A (<i>income from manufacture of rubber</i>), rule 7B (<i>income from manufacture from coffee</i>) or rule 8 (<i>income from manufacture from tea</i>) of the Income-tax Rules should not be included in the gross agricultural receipts here.
2ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income.
2iii	Unabsorbed agricultural loss of previous eight assessment	
		Please note that the unabsorbed agricultural loss

	years	Upto previous eight assessment years can be adjusted.
2iv	Agricultural income portion relating to Rule 7, 7A, 7B (1), 7B(1A) and 8 (from S. No. 40 of Sch. BP)	Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B (1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40
2v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
2vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh: - (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
3	Other exempt income, (including exempt income of minor child)	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
4	Income not chargeable to tax as per DTAA	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.
5	Pass through income not chargeable to tax (Schedule PTI)	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
6	Total (1 + 2 + 3 + 4 + 5)	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year.

		This is an auto-populated figure representing the sum of figures computed as interest income at column [1], net agricultural income at column [2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [3] and pass through income not chargeable to tax at column [5].

Schedule PTI-Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

In this Schedule, please report the details of pass through income/loss as per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from dropdown menu: - Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name the name of business trust /investment fund in column no 3.
PAN of the business trust/ investment fund	Enter the PAN of the business trust /investment fund in the text box in column no 4.
Head of Income & Current year income	Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)
Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.

Net Income/ Loss (7-8)	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
TDS on such amount, if any	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income

Schedule TPSA - Details of tax on secondary adjustment as per section 92CE(2A) as per the schedule provided in e-filing utility .

Please enter the amount of primary adjustment on which option u/s 92CE(2A) is exercised on such excess money or part thereof. The adjustment should be in respect of amount which has not been repatriated in India as per section 92CE of the Act.

The Additional Tax & surcharge will be computed at the rate of 18% and 12% respectively on the such excess money or part thereof.

Please note that the taxes paid under section 92CE(2A) will be treated as final payment and no further credit shall be claimed. Please chose the dropdown of the FY (FY 2019-20 or FY 2020-21) for which you are claiming benefit of Section 92CE (2A).

Schedule FSI- Details of Income from outside India and tax relief

Schedule FSI is applicable for the taxpayer who is resident in India-

In this Schedule, please report the details of income, which is accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income reported in schedule FSI should tallied with form 67 filed by you

Schedule TR- Summary of tax relief claimed for taxes paid outside India

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available that will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

Schedule FA- Details of Foreign Assets and Income from any source outside India

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 -Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are assigning authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the individual providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means an individual who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial

account, irrespective of whether he is the beneficiary or not; or

(2) the owner of record or holder of title is one of the following:-

- (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
- (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
- (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
- (iv) a trust of which the resident assessee has beneficial or ownership interest; or
- (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2020 to 31st December, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1st April, 2020 to 31st March, 2021 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1st April, 2020, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "*telegraphic transfer buying rate*", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

If you have held foreign assets during the previous year which have been duly reported in the Schedule FA. Even then you are required to report such foreign asset again in the Schedule AL (if applicable)

Schedule 5A- Information regarding apportionment of income between spouses governed by Portuguese Civil Code

In case you are governed by the system of community of property under the Portuguese Civil Code 1860, please furnish the information necessary for apportionment of income between husband and wife in this Schedule.

In columns (ii) and (iv), please provide head-wise break-up of amount of income received and TDS deducted on such income.

In columns (iii) and (iv), please specify the head-wise break-up of amount of income,

and TDS thereon, to be apportioned in the hands of spouse.

Please provide name and PAN/Aadhaar No. of spouse in whose hands income has to be apportioned. The income so apportioned should be reflected in the return of income of the spouse.

Please provide details whether books of accounts of spouse is audited u/s 44AB/92E? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 44AB/92E under this Act?

Schedule AL- Assets and Liabilities at the end of the year

In case your total income exceeds Rs. 50 lakhs, it is mandatory to disclose the details of movable and immovable assets etc. in this Schedule along with liabilities incurred in relation to such assets.

Please note that the assets and liabilities disclosed in the balance sheet of the proprietary business in part A- BS is not required to be reported again in this Schedule.

The assets required to be reported in this Schedule include immovable assets viz. land and building; financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand, movable assets viz. jewellery, bullion, vehicles, yachts, boats, aircraft etc. and interest held in the assets of a firm or association of persons (AOP) as a partner or member .

If you are a non-resident or 'resident but not ordinarily resident', only the details of assets located in India are to be mentioned.

For the purpose of this Schedule, "*jewellery*" includes.-

- (a) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel;
- (b) precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

For the purposes of this Schedule, the amount in respect of assets to be reported will be:-

- (a) the cost price of such asset to the assessee; or
- (b) where wealth-tax return was filed by the assessee and the asset was forming part of the wealth-tax return, the value of such asset as per the latest wealth-tax return in which it was disclosed as increased by the cost of improvement incurred after such date, if any.

In case the asset became the property of the assessee under a gift, will or any mode specified in section 49(1) and not covered by (v) above:-

- (a) the cost of such asset to be reported will be the cost for which the previous owner of the asset acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or
- (b) in case where the cost at which the asset was acquired by the previous owner

is not ascertainable and no wealth-tax return was filed in respect of such asset, the value may be estimated at the circle rate or bullion rate, as the case may be, on the date of acquisition by the assessee as increased by cost of improvement, if any, or 31st day of March, 2019:

Previous owner shall have the meaning as provided in Explanation to section 49(1) of the Act.

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Part B – TI -Computation of total income

Total income for the previous year is required to be computed head-wise as per the provision of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘Salary’, ‘Income from house property’, ‘Capital gains’ and ‘Income from other sources’. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

Field No.	Field Name	Instruction
1	Salaries	Please enter net income chargeable under the head ‘salaries’ as computed at item No. 6 of Schedule S.
2	Income from house property	Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.
3	Profits and gains from business or profession	Please enter profit and gains from normal business, from speculative business and from

		specified business at columns 3(i), 3(ii) and 3(iii) respectively. The figures of profit have to be taken as computed at item No. A38 of Schedule BP, 3(ii) and 3(iii) of Table E of Schedule BP respectively. In case a loss is computed from normal business in Schedule BP, please enter nil in the column 3(i). The loss figure should instead be taken to item E of Schedule BP for intra-head set-off against income from speculative business or specified business, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible. In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 3(ii) or 3(iii), as applicable. The loss from speculative or specified business should instead be taken to Schedule CFL for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible. Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) at column 3(iv). Please enter the aggregate amount of profits and gains from business or profession at column 3(v). In case the computed figure is a loss, please enter nil in column 3(v).
4	Capital gains	Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 4(a) and 4(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.

		In case a loss is computed from STCG or LTCG, please enter nil in the columns 4(a) or 4(b) as applicable. The loss figure should be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible. Please enter the aggregate amount of capital gains at column 4(c). In case the computed figure is a loss, please enter nil in column 4(c).
5	Income from other sources	Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 5(a), 5(b) and 5(c) respectively. In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 5(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 5(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.
6	Total of head wise income	Please enter the aggregate of incomes computed under various heads in this column. This field will be auto-populated as aggregate of total of Income from house property [1], Profit & gains from Business & profession [2v], Capital Gains[3c] and income from other sources [4]
7	Losses of current year to be	Please enter the aggregate of losses

	set off against 6	computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.
8	Balance after set off current year losses (6 – 7)	Please enter remaining current year income after inter-head set-off of current year losses. This is an auto-populated figure taken as aggregate of head-wise income [column (6)] as reduced by current year losses allowed to be set-off [column (7)].
9	Brought forward losses to be set off against 8	Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA. This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.
10	Gross Total income (8-9)	Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances. This is an auto-populated figure taken as balance of current year income [column (8)] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [column (9)].
11	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed

		at column (10). This figure should be taken from column (i) of Schedule SI.
12	Deductions under Chapter VI-A	Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form. In column 12(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) and item (3) of Schedule VI-A. The claim here should be limited upto the amount of upto total of Income chargeable at normal rates i.e. aggregate of total of row (i5+ii5+iii5+iv5+v5+viii5+xiii5+xiv5) of Schedule BFLA In column 12(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto column 5(ii) of schedule BFLA In column 12(c), the total claim of deduction under Chapter VI-A should be entered .i.e 11(a) and 11(b). The claim here should be limited upto the amount of Gross Total Income [<i>column (10)</i>] as reduced by income chargeable at special rates [<i>column (11)</i>].
13	Deduction u/s 10AA	Please enter the total amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA. Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.
14	Total income	Please enter the amount of total income chargeable to tax for the previous year at this column. This is an auto-populated figure taken as

		Gross Total Income [<i>column (10)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 12(c)</i>] and deductions claimed u/s 10AA [<i>column (13)</i>].
15	Income which is included in 14 and chargeable to tax at special rates	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income computed at column (14). This figure should be taken from column (i) of Schedule SI.
16	Net agricultural income/ any other income for rate purpose	Please report in this column net agricultural income or any other income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax. Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.
17	Aggregate income (14 - 15 + 16)	Please compute aggregate income in this column as Total Income [<i>column (14)</i>] reduced by the income chargeable at special rates [<i>column (15)</i>] and increased by the amount of net agricultural income [<i>column (16)</i>] for rate purposes.
18	Losses of current year to be carried forward	Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years. This figure should be taken head-wise total of row (xiv) of Schedule CFL.
19	Deemed income under section 115JC	Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year. Please ensure to fill up Schedule AMT of this ITR form.

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various

defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	Tax payable on deemed income under section 115JC	In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT. Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively. If 115BAC is opted, then AMT u/s 115JC is not applicable and all these fields should be "0"
2	Tax payable on total income	Please compute tax payable on total income as per normal provisions in this column. In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 17 of Part B-TI. In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c). In column 2(d), please compute the tax payable on total income, as indicated therein. In column 2(e), please enter the amount of tax rebate admissible u/s 87A, if any, and compute the net tax payable after rebate in column 2(f). Compute surcharge(before & after marginal relief) and health and education cess leviable on tax liability in columns 2(g) and 2(h) respectively. (Please refer Annexure 6)

		In column 2(i), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(f), 2(g) and 2(h) respectively.
3	Gross tax payable	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross AMT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 2(i)</i>].
3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)	Please enter tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (3a = 3-3b)
3b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC	The income-tax on ESOP income (Income received in assessment year beginning on or after 1st April,2021) is payable by the assessee within fourteen days— (i) after the expiry of forty-eight months from the end of the relevant assessment year; or (ii) from the date of the sale of such specified security or sweat equity share by the assessee; or (iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share, whichever is the earliest. Deferred Tax (including surcharge and Health and Education cess) on ESOP income will be computed as below (a-b+c+d): a. Deferred Tax on ESOP income will be computed by proportionating Tax on normal income into ESOP income and total normal income b. Rebate on agriculture income w.r.t. deferred tax will be computed by proportionating Rebate on agriculture income into deferred tax and total

		normal tax c. Surcharge on Deferred Tax will be computed by proportionating total surcharge except 115BBE into deferred tax and total tax other than 115BBE. d. Cess @ 4% will be calculated on deferred tax (reduced by rebate on agriculture income) and surcharge on deferred tax (a-b+c)
4	Credit under section 115JD of tax paid in earlier years	In case the gross AMT payable is higher than the gross tax payable as per normal provisions, please enter in this column AMT credit of earlier years utilised against the gross AMT payable for this year. The figure of AMT credit utilised should be taken as per Schedule AMTC.
5	Tax payable after credit under section 115JD	Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable).
6	Tax relief	In column 6(a), please enter the amount of tax relief admissible in respect of arrears or advance of salary received during the year computed as per section 89. Please ensure to submit form 10E to claim the relief In column 6(b), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A. In column 6(c), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91. In column 6(d), please compute the aggregate of claims of tax relief in the above columns.
7	Net tax liability (5 - 6d)	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
8	Interest and Fee payable	In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A. In column 8(b), please enter the amount of

		interest chargeable for default in payment of advance tax as per section 234B. In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. (Please refer Annexure 5 for note on 234C) <u>Note on 234C calculation</u> In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F. The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2021. However, in case the total income does not exceed Rs. 5 lakhs, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-. In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.
9	Aggregate liability (7+8e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
10	Taxes Paid	In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year. The details of these tax payments should be mentioned at column 17 of Part B-TTI.
11	Amount payable	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
12	Refund	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
13	Do you have a bank account in India (Non- Residents	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is

	claiming refund with no bank account in India may select No) Select Yes or No	not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or SWIFT Code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
	Country of Location	In case of non-resident, please provide country of location of bank
	IBAN	In case of non-resident, please provide IBAN
14.	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India?	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'.

Note: Enhanced surcharge is applicable to tax payer having status as Individual, HUF. The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD (1)(b). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A. **The Finance Act, 2021 has been amended to relax the enhanced surcharge on "Dividend income" chargeable at normal rates and Dividend income u/s 115AD(i).**

Item No. 15 - TRP Details

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Item No.17 - Tax payments

Part –A - Details of payments of Advance Tax and Self-Assessment Tax

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven-digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

Part- B - Details of Tax Deducted at Source from Salary

Please enter the relevant details of taxes deducted at source from salary as appearing in Form 16 issued by the employer		
Column No.	Field Name	Instruction
2	TAN of the Employer	Please enter the Tax Deduction Account Number (TAN) of the Employer.
3	Name of the Employer	Please enter the name of the Employer.
4	Income chargeable under salaries	Please enter the gross amount of salary in respect of which tax has been deducted at source.
5	Total tax deducted	Please enter the amount of total tax which has been deducted at source.

Part- C - Details of Tax Deducted at Source (TDS) on Income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C or Form 16D issued by the tax deductor/payer/buyer		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person[Spouse as per section 5A/5A/Another person as per Rule 37BA (2)]	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of another person. Please choose applicable option from the drop-down list. a. Self b. Other Person

3	PAN or Aadhaar No. of other person <i>(If TDS credit related to other person)</i>	In case TDS credit relates to other person [as specified in column (2)], please enter PAN/Aadhaar No. of the other person.
4	TAN of the Deductor/PAN of Tenant/Aadhaar No. of Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/Aadhaar No. of the tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows
7 & 8	TDS of the current financial year (TDS deducted during FY 2020-21)	Please enter the amount of total tax deducted at source for the current financial year. Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year <i>(only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)</i>	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
11 & 12	Corresponding receipt/withdrawals offered	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively. In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "in own hands" for the current year. If this is done,

		the column “Corresponding receipt offered” is greyed-off and is not required to be filled up. Please Note : Select drop down as ‘Not applicable (only in case TDS is deducted u/s 194N)’ in column no 8 if TDS is claimed u/s 194N of the Act
13	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

Part- D – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	Field Name	Instruction
2	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4 & 5	Unclaimed TCS brought forward (b/f)	Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4 & 5) and TCS of the current financial year (col. 6) should be reported in different rows
6	TCS of the current financial year	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2020-21.
7	Amount out of (5) or (6) being claimed this year (only if corresponding receipt being offered for tax this year)	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income.
8	Amount out of (5) or (6) being carried forward	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

Tax Computation Table

(i) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2020-21) or HUF –

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21-

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21-

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

(iv) In case of individual or HUF opting for new tax regime u/s 115BAC for the financial year 2020-21

S. No.	Income	Tax Liability

1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000
4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

• Surcharge:

- o 10% of income tax where total income exceeds ₹50,00,000 but up to ₹1,00,00,000.
- o 15% of income tax where total income exceeds ₹1,00,00,000 but up to ₹2,00,00,000.
- o 25% of income tax where total income exceeds ₹2,00,00,000 but up to ₹5,00,00,000.
- o 37% of income tax where total income exceeds ₹5,00,00,000

The Tax liability computed as per the above table should be further increased by the applicable surcharge and health & education cess @ 4%.

Note: The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD(1)(b) (only in case of individual). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in above section.

.The Finance Act, 2021 has been amended to relax the enhanced surcharge on “Dividend income” chargeable at normal rates and Dividend income u/s 115AD(i).

Please Note: The withdrawal of enhanced surcharge on the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act shall not be available to HUF

BUSINESS CODES FOR ITR FORMS FOR A.Y 2021-22

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010

	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002

	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031
	Manufacture of wood and wood products, cork, straw and plaiting material	04032
	Manufacture of paper and paper products	04033
	Publishing, printing and reproduction of recorded media	04034
	Manufacture of coke oven products	04035
	Manufacture of refined petroleum products	04036
	Processing of nuclear fuel	04037
	Manufacture of fertilizers and nitrogen compounds	04038
	Manufacture of plastics in primary forms and	04039

	of synthetic rubber	
	Manufacture of paints, varnishes and similar coatings	04040
	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047
	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and non-ferrous metals	04057
	Manufacture of non-metallic mineral products	04058
	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062
	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufacture of lifting and handling equipment	04065
	Manufacture of other general-purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067
	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073

	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of Jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts-civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails,	06005

	bridges, tunnels, ports, harbor, runways etc.	
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c	08007
	Renting of personal and household goods n.e.c	08008
	Renting of other machinery n.e.c	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories- wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013

	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND SERVICES	HOTELS, RESTAURANTS AND SERVICES	
	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	TRANSPORT & LOGISTICS SERVICES	
	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014

	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003

PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014

	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_01
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024

OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_01
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified

Annexure-1

Important points to remember while filing return of income in ITR utility (online or offline)

Validation Rules:

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the taxpayer.

List of Rules for ITR 3 are as below:

Sl. No.	Category	Description of Rules	Mapping
1	A	Amount of deduction claimed u/s 80-IA in schedule VIA cannot be more than the total amount at Schedule 80IA	If the value at field (20p) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at Sl no (e) of schedule 80IA
2	A	If Deduction u/s 80-IA claimed in "Schedule VI-A" then "Schedule 80-IA" is to be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and the value at field (20p) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled.

3	D	Deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB or u/s 80 IC/80IE is claimed then Form 10CCB should be filed within due date	If sum of S.No (e) of "Schedule 80-IA">0 or sum of S.No (a+d+e+f+g+i)of "Schedule 80-IB"> 0 or S. No (e) of "Schedule-IC/IE">0 , and form 10CCB for the AY 2021-22 is not filed
4	D	Deduction u/s 80-IB(11B) is claimed in the Income Tax Return then Form 10CCBC should be filed within due date.	If amount entered at S.No (j) of "Schedule 80-IB">0, and form 10CCBC for the AY 2021-22 is not filed/Form 10CCBC is not filed within due date
5	A	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d)	If value at field e is not equal to the sum of sl no (a+b+c+d)
6	D	In Schedule VI-A, under "Part -C deduction in respect of certain incomes", cannot be claimed more than the amount shown in Sl.No. iii5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP.	In Schedule VI-A, under "Part -C deduction in respect of certain incomes", claimed is more than the amount shown in sl no iii5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP
7	D	Deduction u/s 80-IA cannot be claimed if return of income is not filed within due date. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction u/s 80IA in sl no (ep) of schedule VIA is greater than zero and section is selected as 139(4) in the return.
8	A	Deduction claimed u/s 80-IB in "Schedule VI-A" cannot be more than the amount in "Schedule 80-IB"	If the value at field (r) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no (j) of Schedule 80-IB.
9	A	In schedule VI-A, if deduction u/s 80-IB is claimed, then schedule 80-IB should be filled. Deduction is available only if option "No" is selected for 'Are you	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and the value at field (r) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IB must be filled.

		opting for new tax regime u/s 115BAC?’	
10	D	If deduction u/s 80-IB(11C) is claimed then Form 10CCBD should be filed within due date	If amount entered at S.No († i) of "Schedule 80-IB">0, and form 10CCBD for the AY 2021-22 is not filed/ Form 10CCBD is not filed
11	D	If deduction u/s 80-IB(7A) is claimed then Form 10CCBA should be filed within due date	If amount entered at S.No (db) of "Schedule 80-IB">0 and section is selected as 139(4) in the return, and form 10CCBA for the AY 2021-22 is not filed
12	D	If deduction u/s 80-IB(7B) is claimed then Form 10CCBB should be filed within due date	If amount entered at S.No (ec) of "Schedule 80-IB">0 and section is selected as 139(4) in the return, and form 10CCBB for the AY 2021-22 is not filed
13	A	In "Schedule 80-IB", Total deduction under section 80-IB should be equal to the value entered in (Total of a to i)	If value at field j is not equal to the sum of sl no a to i
14	D	Deduction u/s 80IB can be claimed only if return is filed within due date. Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?’	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction u/s 80IB in sl no (r) of schedule VIA is greater than zero and and section is selected as 139(4) in the return
15	A	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" cannot be more than the amount in Sl.No. (e) of "Schedule 80-IC/IE"	The value at field (t) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no (e) of Schedule 80-IC/IE.
16	A	If deduction u/s 80-IC/IE is claimed in schedule VI-A then "Schedule 80-IC/IE" should be filled. Deduction is available	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and the value at field (t) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IC/IE must be filled.

		only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	
17	A	In "Schedule 80-IC or IE" Total deduction under section 80-IC or 80 IE should be equal to the sum of (a+b+c+dh)	If value at field e is not equal to the sum of sl no a +b+c+dh
18	A	In "Schedule 80-IC or IE" d(h)- Total of deduction for undertakings located in North-east should be equal to the sum of (Total of d(a) to d(g))	if value at field dh is not equal to the sum of sl. no (da+db+dc+dd+de+df+dg)
19	A	In "Schedule IF", Total of Col "Amount of share in the profit" should be equal to sum of value entered in individual columns.	Total of Amount of share in the profit is not equal to sum of all enitres
20	A	In Schedule EI, Sl.No. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI	If in Schedule EI Sl. No. 5 is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund
21	A	In Schedule EI, Sl.No. 6 should be equal to sum of Sl.No. 1+2(v)+3+4+5	Schedule EI Sl.no. 6 is not equal to sum of Sl.no 1+2v+3+4+5
22	A	In Schedule EI, Sl.No. 2v should be equal to sum of Sl. No. i-ii-iii+iv	Schedule EI Sl.no. 2v is not equal to Sl.no i-ii-ii+iv Note: This rule will be applicable only when output of Sl. No. i-ii-iii+iv is positive
23	A	In Schedule EI, Sl.No. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to Sl.No. 39 of Schedule BP	Schedule EI Sl.No. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 39 of Schedule BP

24	D	It is mandatory to file Form 29C- Report under section 115JC of the Income-tax Act, 1961 if AMT tax is more than Normal Tax.	If sr. No. 1d is greater than Sr. No. 2I in Schedule B-TTI than form 29C shall be filed Note: This rule shall not be applicable If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'
25	A	If flag is 'Y' is selected in "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" then AMT should be computed at 9% of Adjusted Total Income u/s 115JC.	If flag is y "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" then value at sl no 4 is not equal to 9% of sl no 3 of schedule AMT
26	A	Total Income at Schedule AMT is Negative. But the loss in Total Income can only arise because of the Specified business.	Amount at Sl.No.1 of Sch AMT is less than ZERO (Negative) and if 1. Amount at Sl.No.1 of Sch AMT is not equal to Sl.No.C47 of Sch BP OR 2. "Total Income" at Sl.No.13 in Schedule Part B-TI is not equal to "ZERO" OR 3. "Profit before tax as per profit and loss account" at Sl. No. A(1) in Schedule BP is not equal to "Net profit or Loss from Specified Business u/s 35AD included in 1" at Sl. No. A(2b) of Schedule BP OR 4. "Income from Specified Business" at Sl.NO C47 of Schedule BP is "greater than or equal to ZERO" OR 5. "Deductions in accordance with section 35AD (1) or 35AD (1A)" at Sl.NO C-48 of Schedule BP is equal to Zero" OR 6. "Total" at Sl. No. 5 of Schedule Part B-TI is not equal to "ZERO" OR 7. " Losses of current year to be set off against 5" at Sl. No 6 and "Brought forward losses to be set off against 7" at Sl. No. 8 of Schedule Part B-TI is not equal to ZERO Then we shall restrict the upload.
27	A	In Schedule AMT, Tax payable under section 115JC should be equal to 18.5% of Sl.No.3 for assessee not falling within the IFSC area.	Sl.no. 4 is not equal to 18.5% of Sl.no.3 and IFSC flag is 'N' Note: This rule is applicable if Sl.no 3 is greater than 20lacs & field 2d is more than Zero. Round-off +5.
28	A	Tax Payable on deemed total Income u/s 115JC in Part B TTI	The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT

		should be equal to the tax ascertained at Schedule AMT	
29	A	In Schedule AMT, Sl.No. 1 should be equal to Sl.No. 14 of Part BTI	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule AMT, Sl.no. 1 is not equal to Sl.no 14 of Part BTI Note : this rule will not be applicable if value in sl.no.1 of Schedule AMT <0.
30	A	In Schedule AMT, Sl.No. 2a should be equal to sum of system computed part C deductions under Schedule VIA.	Sl.no.2a of Sch AMT is not equal to sum of 'p' to 'x' of Sch VIA
31	A	In Schedule AMT, Sl.No. 2b should be equal to total deduction under section 10AA.	Sl.no.2b of Sch AMT is not equal to sl no c of schedule 10AA
32	A	In Schedule AMT, Sl.No. 2d Adjustment as per section 115JC(2) should be equal to sum of Sl.No. 2a+2b+2c	In Schedule AMT, Sl.no. 2d Adjustment as per section 115JC(2) is not equal to sum of Sl.no.2a+2b+2c
33	A	In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1+2d	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC is not equal to sum of Sl.no.1 +2d
34	A	In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part B-TTI.	In Schedule AMTC, Sl.no1 is not equal to Sl.no1d of Part BTTI
35	A	In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 2i of Part B-TTI.	In Schedule AMTC, Sl.no. 2 is not equal to Sl.no. 2i of Part BTTI
36	A	In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1	In Schedule AMTC, Sl.no. 3 is not equal to Sl.no. 2-1 when sl no 2 is greater than 1
37	A	In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1	In Schedule AMTC, Sl.no. 3 is not equal to Zero, when Sl.no. 2 is less than or equal to 1

38	A	In Schedule AMTC, Sl.No. 5 "Amount of tax credit under section 115JD utilized during the year" should be equal to Total of Col 4(C).	Sl.no. 5 is not equal to Total (Row ix) of item no. 4c
39	A	In Schedule AMTC, Sl.No. 6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to Total of Col 4(D).	Sl.no. 6 is not equal to Total(Row ix) of item no. 4D in schedule AMTC.
40	D	If total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000, surcharge cannot be entered in Schedule B-TTI.	In schedule B TTI, sl no 1b is greater than zero and sl no 3 of schedule AMT is less than or equal to Rs. 5000000
41	A	In Schedule AMT, Sl.No. 4 "Tax payable under section 115JC" shall be computed if Adjusted Total Income under section 115JC is more than Rs. 20 Lakh and Adjustment as per section 115JC(2) is more than zero.	Sl no 4 of AMT should be greater than zero when sl no 3 is exceeding 20 Lakhs and Sl no 2a or 2b or 2c is greater than zero
42	A	In Schedule AMTC, value at Sl. No. B2(viii) cannot be greater than zero i.e. set off in earlier assessment years cannot be claimed for AY 2020-21	In schedule AMTC sl no 4(B2) for AY 2020-21 is greater than zero
43	A	In Schedule SI, Column Income (i) for Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2ciii (Income Benefit) of Schedule OS	Column (i) for Tax on accumulated balance of recognized provident fund is not equal to 2ciii (Income Benefit) of Schedule OS

44	A	In schedule SI, Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2civ (tax benefit) of Schedule OS	In schedule SI, sl no ii is not equal to sl no 2civ(tax benefit) of schedule OS
45	A	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown of Sl.No. 2d schedule OS Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section

46	A	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at SI.No. 2e in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown of SI.No. 2e schedule OS Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section

47	A	In Schedule SI, Income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) should be equal to Sl.No. 2a after reducing corresponding DTAA income in Schedule OS Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.	amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in sl no 2a of schedule OS Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section
48	A	In Schedule SI, income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should be equal to Sl.No. 2b in schedule OS.	amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in sl no 2b of schedule OS
49	A	In Schedule SI, Income u/s 115BBF (Tax on income from patent)-Income under head business or profession should be equal to Sl.No. 3e in schedule BP	Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in sl no 3e of schedule BP

50	A	In Schedule SI, Income u/s 115BBG (Tax on income from patent)-Income under head business or profession should be equal to Sl.No. 3f in schedule BP	amount of special income u/s 115BBG (Tax on income from transfer of carbon credits)-Income under head business or profession, offered in schedule SI is not equal to amount offered in sl no 3f of schedule BP
51	A	Income from other sources chargeable at special rates in India as per DTAA should be equal to Sl.No. 2f in schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no 2f of schedule OS
52	A	In Schedule SI, Amount in column "tax thereon" should be equal to "taxable income * special rate" excluding for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA Note : Round off +1 and -1. (i.e, if the value in XML is between +1 and -1 of temporary calculated value, don't restrict the xml)

53	A	In Schedule SI, tax computed can not be null if income is greater than zero. Note : This rule is not applicable for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)
54	A	In Schedule Part B-TTI Sl. No. 2b should be equal to the total of Col.(ii) of Schedule SI	Part B TTI Sl. No. 2b is not consistent with total of Col.(ii) of Schedule SI
55	A	In Schedule SI, Sum of income u/s 111A or section 115AD(1)(ii)-Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to Sl.No. 5vi of schedule BFLA	Total of income u/s 111A and section 115AD(1)(ii)-Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to sl no 5vi of schedule BFLA
56	A	In schedule SI, sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to Sl.No. 5vii of schedule BFLA	Total 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 is not equal to sl no 5vii of schedule BFLA

57	A	In Schedule SI, sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to Sl.No. 5xi of schedule BFLA	Total of income u/s 112 (LTCG on others), Long term capital gains of a non-resident Indian on any asset other than a specified asset u/s. 115EA & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% is not equal to sl no 5xi of schedule BFLA
58	A	In Schedule SI, sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115AD (LTCG for FII on securities), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should be equal to Sl.No.5x of schedule BFLA.	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A is not equal to sl no 5x of schedule BFLA
59	A	Total of Income (i) of schedule SI should match with sum of individual line items	Total of all special incomes at (i) should match with total income in schedule SI
60	A	Total of tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items	Total of all tax on special incomes at (ii) should match with total tax in schedule SI

61	A	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Assessee has selected status as "Individual" or "HUF" in schedule Part A General information And sum of field 80C -(a) + 80CCC (b) + 80CCD(1) (c) in schedule VIA is more than 1,50,000.
62	A	If employer category is Pensioners, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule Income details value mentioned at field (c) of schedule VIA is more than 20% of value mentioned in the field sr. no 10 of part BTI and any of the "Nature of Employment " is "Pensioners" in schedule S. Note : Round off +2. (i.e, if the value in XML is more than upto 2/- of temporary calculated value, don't restrict the xml).
63	A	Assessee not being an individual cannot claim deduction u/s 80CCD(1)	If Status is other than "individual" and value at field 80ccd(1)-Field (c) of schedule VIA is more than "Zero"
64	A	Assessee not being an individual cannot claim deduction u/s 80CCD(1B)	If Status is other than "individual" and value at field 80ccd(1b) - Field (d) of schedule VIA is more than "Zero"
65	A	Deduction u/s 80CCD(2) should not be more than 10% of salary for employer category "State Government" or "Public Sector Undertaking" or "Others".	Value mentioned in the field Sr. no (e) of schedule VIA is more than zero and Nature of Employer is any of following: State Government Public Sector Undertaking Others And In schedule Part A general value mentioned at field sr no.(e) of schedule VIA is more than 10% of value mentioned in the field Basic+DA of dropdowns of (ia) of schedule S. Note : Round off +2. (i.e, if the value in XML is more than upto 2/- of temporary calculated value, don't restrict the xml). Note : This rule will not be applicable if nature of employer selected as "central Gvnt" or "Pensioner" along with above combinations Note: If the GTI is less than or equal to zero, this rule will skipped

66	A	Deduction u/s 80CCD(2) cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80CCD(2)" -(e) in schedule VIA is greater than zero.
67	A	Amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In the schedule VIA dropdown for 80DD is selected as Dependent with disability" and the value at field g in Schedule VI-A "income Details" is less or more than 75,000 subject to GTI
68	A	If Assessee is claiming deduction under section 80DD, providing eligible category description is mandatory.	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule VIA value at field sr. no 6(g) is greater than zero the corresponding drop down is null or not provided
69	A	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule VIA value at field sr. no 6(h) is greater than zero the corresponding drop down is null or not provided
70	A	Deduction u/s 80E cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80E" (I) in schedule VIA is greater than zero.
71	A	Deduction u/s 80EE cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EE" (j) in schedule VIA is greater than zero.
72	A	If deduction u/s 80G claimed, details should be provided in Schedule 80G. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule VIA Value mentioned at Sr. no. (m) is greater than ZERO And In Schedule 80G fields all the values mentioned in Eligible amount of donation A,B C,D and E are Zeros or null

73	A	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G	IF value at field sl no.(m) - 80G in Schedule VIA is more than value at Total field of "Eligible amount of Donations" (E in Schedule 80G)
74	A	Maximum amount u/s 80GG can be claimed lower of 25% of Adjusted gross total income or Rs. 60,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In the schedule VIA value at (1n) is more than 60,000 or 25% of (Sl no 10 of schedule BTI-System computed VI A deduction except Section 80GG) Note: Round-off +5(i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml).
75	A	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3xiii of BFLA.	Amount entered at field 3(i) "80TTA" in schedule VIA is more than lower of amount entered at field 1b (i)- "Interest from savings Account" under "Income from Other Sources" in schedule Income details and 3xiii of BFLA
76	A	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.	In "Part-A General" if Date of Birth is on or before 01.04.1961 and the value in system calculated field 80TTA is more than Zero and Residential status is resident Note: This rule will not be applicable if HUF is selected under status.
77	A	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen.	In "Part-A General" if date of birth is on or after 02.04.1961 for resident individual and the value in system calculated field 80TTB is more than Zero.
78	A	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3xiii of BFLA. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Amount entered at field sl no 3(ii) "80TTB" in schedule VIA is more than lower of the sum of values at field 1b of schedule OS -"Interest from savings Account" and "Interest from Deposits(Banks/Post office/Cooperative Society) under "Income from Other Sources" in schedule Income details] and 3xiii of BFLA

79	A	Amount claimed for category "Self with disability" u/s 80U should be equal to Rs. 75,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In the schedule VI-A value at 3(iii) is selected as "Self with disability" and the value at field 3(iii) is less or more than 75,000 subject to GTI If the dropdown "dependent/severely dependent" is chosen but, deduction is claimed as "ZERO" (No deduction claimed through dropdown is chosen), then the amount of deduction to be allowed is also "ZERO". Mapping to be updated
80	A	Deduction u/s 80U cannot claimed by HUF	If status is selected as "HUF" in schedule "Personal info" And value in field 3(iii) "80U" in schedule VIA is greater than zero.
81	A	In Schedule VI-A, If Assessee is claiming deduction under section 80U, providing eligible category description is mandatory	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule VIA value at field sr. no 3(iii) - 80U is greater than zero the corresponding drop down is null or not provided
82	A	In Schedule VI-A, The maximum limit allowable under section 80CCD(1B) is Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and deduction u/s 80CCD(1B) at sl no (d) of schedule VIA is >50000
83	A	In Schedule VI-A, Amount claimed for category "Dependent with severe disability" u/s 80U should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and drop down selected at sl no (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more Rs. 125000 subject to GTI If the dropdown "dependent/severely dependent" is chosen but, deduction is claimed as "ZERO" (No deduction claimed through dropdown is chosen), then the amount of deduction to be allowed is also "ZERO".

84	A	In Schedule VI-A, Deduction u/s 80DDB for self and dependent will be allowed to the maximum limit of Rs.40,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction claimed at sl no (h) of schedule VIA u/s 80DDB for self and dependent and amount is exceeding Rs. 40000
85	A	In Schedule VI-A, Deduction u/s 80DDB for senior citizen self and dependent will be allowed to the maximum limit of Rs.1,00,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction claimed at sl no (h) of schedule VIA u/s 80DDB for senior citizen self and dependent and amount is exceeding Rs. 100000 and status is resident
86	A	In Schedule VI-A , assessee cannot claim deduction u/s 80EE more than Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction claimed at sl no (j)of scheudle VIA u/s 80EE is exceeding Rs. 50000
87	A	The maximum deduction allowable under section 80TTA is Rs. 10,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction u/s 80TTA sl no 3(i) of schedule VIA is exceeding Rs. 10000
88	A	The maximum deduction allowable under section 80TTB is Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and deduction u/s 80TTB in sl no 3(ii)of schedule VIA>50000

		regime u/s 115BAC?’	
89	A	In Schedule VIA, amount that can be claimed for category "Self with severe disability" u/s 80U should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?’	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In the schedule VI-A value at 3(iii) is selected as "self with severe disability" and the value at field 3(iii) is less or more than 125,000 subject to GTI
90	A	In case of multiple employer category if all the employer category is other than pensioners then deduction u/s 80CCD(1) cannot be claimed more than 10% of Salary. Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?’	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule salary, if all the employer category is other than Pensioners then value mentioned at field "(c) of schedule VIA cannot be more than 10% of value mentioned in the Field reference Basic+DA of dropdowns of (ia) of salary of all the employer category) Note : Round off +2. (i.e, if the value in XML is more than upto 2/- of temporary calculated value, don't restrict the xml).
91	A	Deduction u/s 80EEA in respect of interest on loan taken for certain house property cannot be more than 150,000. Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?’	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then In the schedule VIA value at (k) cannot be more than 1,50,000
92	A	Deduction u/s 80EEA cannot be claimed if deduction under section 80EE is claimed.	In the schedule VIA value at (k) is greater than zero and value mentioned in (j) is greater than zero

93	A	Deduction u/s 80EEB in respect of purchase of electric vehicle cannot be more than 150,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then In the schedule VIA value at (l) cannot be more than 1,50,000
94	A	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners"	value at field "Deduction u/s 80CCD(2)" in sl no (e)of schedule VIA is more than zero and all employer category is selected as "Pensioners" in schedule Salary
95	A	Deduction u/s 80EEA cannot be claimed by HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEA" (k) in scheduleVIA is greater than zero.
96	A	Deduction u/s 80EEB cannot be claimed by HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEB" (l) in schedule VIA is greater than zero.
97	A	In Schedule VI-A, deduction u/s 80DD is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status selected as "Non Resident" but Sl.No.(g): 80DD in Schedule VI-A is greater than ZERO. Note :Check only for individual status
98	A	In Schedule VI-A, deduction u/s 80DDDB is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status selected as "Non Resident" but Sl.No.(h): 80DDDB in Schedule VI-A is greater than ZERO. Note :Check only for individual status
99	A	In Schedule VI-A, deduction u/s 80U is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status as "Non resident" but Sl.No.3(iii): 80U in Schedule VI-A is greater than ZERO. Note :Check only for individual status

100	A	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary for Central Government employee or more than 10% of salary in case of employer category selected other than "Pensioners" and Central Government"	Any of the nature of Employer is Central Government & In schedule VI-A value mentioned at field sr no.1e is more than 14% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) of Sch Salary or Value mentioned in the field Sr. no 1e of Sch VI-A is more than 10% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) and Nature of Employer is "other than central goverment" & "Pensioner" Note: If the GTI is less than or equal to zero, this rule will skipped Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
101	D	In Schedule VIA, deduction u/s 80JJAA is claimed then Form 10DA is required to be filed.	if the value at field (2v) of Part C -Deduction in Schedule VI-A is greater than ZERO then Form 10DA has not been filed
102	A	In Schedule VI-A, 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status as "Non resident" but Sl.No. 2(w): 80QQB in Schedule VI-A is greater than ZERO.
103	A	In Schedule VI-A, 80QQB is only allowed to Individual	Status is selected "HUF" but Sl.No. 2(w): 80QQB in Schedule VI-A is greater than ZERO.
104	A	In Schedule VI-A, 80RRB is only allowed to Resident or Resident but not ordinary resident	Residential Status as "Non resident" but Sl.No.2x : 80RRB in Schedule VI-A is greater than ZERO.
105	A	In Schedule VI-A, 80RRB is only allowed to Individual.	Status is selected "HUF" but Sl.No.2(x): 80RRB in Schedule VI-A is greater than ZERO.
106	A	In Schedule VIA, deduction u/s 80RRB plus 80QQB cannot be claimed more than the sum of Sl.No. 15 of Schedule P&L account and Sl.No. 1e of Schedule OS	Value at field 'w+x' under Part C deduction is greater than sum of Schedule OS (Sl no 1e) plus Sch Profit and Loss (Sl No 15)

107	A	In Schedule VI A, total deductions shown should be equal to total of individual deductions claimed	In Schedule VIA Sl no 4 is not equal to total of sl no 1,2 & 3
108	A	In schedule chapter VI-A, "Part B- Deduction in respect of certain payments" should be equal to individual deductions claimed.	In Schedule VIA Sl no 1 is not equal to total of sl no a to o
109	A	In schedule chapter VI-A, "Part C- Deduction in respect of certain incomes" should be equal to individual deductions claimed.	In Schedule VIA Sl no 2 is not equal to total of sl no p to x
110	A	In schedule chapter VI-A, "Part CA and D- Deduction in respect of certain incomes/other Deductions", should be equal to individual deductions claimed.	In Schedule VIA Sl no 3 is not equal to total of sl no i to iii Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.
111	D	In Schedule VIA - Part C - Deduction can be claimed only if the return is filed on or before the due date specified u/s 139(1).	Part BTI value at sl.no.12b is > 0 and (Sl.no. 4 of Chapter VIA - 80JJAA system cal deduction) > 0 and date of filing of return is beyond due date of filing of return (for upload rule purpose, take 139(4) instead of checking due date. For PFA_B purpose, define due date based on flags selected in ITR and then trigger PFA_B if the ITR filing date is after the due date defined.)
112	A	In Schedule VI-A, Sl.No. 2 deduction u/s 80JJAA cannot be claimed more than Sl.No. (iii)5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP.	Value at sl no 2 of schedule VIA for 80JJAA is more than sl no (iii)5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP
113	A	In Schedule PTI, Col. 9 should be equal to output of Col 7-8	In schedule PTI Col. 9 is not equal to output of Col. 7-8
114	A	In Schedule PTI, Sl.No. iia Short Term should be equal to sum of ai+aii.	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii

11 5	A	In Schedule PTI, Sl. No. iia Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
11 6	A	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
11 7	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
11 8	A	In schedule FSI, column e should be lower of column c or column d	In schedule FSI, column e is not lower of column c or column d
11 9	A	Schedule FSI is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
12 0	A	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.
12 1	A	In schedule TR, field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A	In Schedule TR, sl no 2 is not equal to sum of col no 1d if col no e is 90/90A
12 2	A	In schedule TR, Sl.No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to total of column (d) wherever section 91 is selected in column (e)	In Schedule TR, sl no 3 is not equal to sum of col no 1d if col no e is 91
12 3	A	In schedule TR, Sl.No. 2+3 should be equal to total of column 1d	In schedule TR, sl no 2+3 is not equal to total of column 1d
12 4	A	Schedule TR is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule TR

12 5	A	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	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
12 6	A	In schedule TR field "Total tax relief available(total of (e) of Schedule FSI" in respect of each country" should match with total of column "Tax relief available in India (e)= (c) or (d) whichever is lower" in schedule FSI for each and every "Country code"	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
12 7	A	Total Income is greater than 50,00,000 then Schedule AL is required to be filled	when Total Income (Pt No. 14 in Part B TI) is greater than 50,00,000 and any/all (Amount (cost related fields)of the fields in Schedule AL is NULL. Note: There may be a case where the assessee who fills all zero's in Schedule AL will be allowed to upload in the existing validation. Since there may be a case where all the assets & liabilities have been covered in Part A-BS, and the assessee may not have any value to disclose in Schedule AL. In such a case, he may fill all zero's in Sch AL.
12 8	A	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".	If in "Schedule TCS" Sl.no 7 is more than TOTAL OF Sl.no 5 & 6
12 9	A	In Schedule IT, total of col 5 Tax Paid/Amount should be equal to sum of individual values	Total is not equal to sum of individual values mentioned in column 5
13 0	A	In Schedule TCS, Total TCS claimed should be equal to sum of individual values	In schedule TCS -Total of column TCS claimed is not equal to Sum of individual values of column
13 1	A	In Schedule TDS2 and TDS3, If TDS b/f is claimed then year of tax deduction should	In Schedule TDS (Other than salary), TDS (As per Form 26QC)/TCS, TDS b/f is greater than zero, then "Financial Year in which deducted" cannot be Zero or null

		be provided.	
13 2	A	In Schedule TDS from salary total of col 'Total Tax deducted' should be equal to sum of individual values	In schedule TDS from salary, Total Tax Deducted is not equal to sum of values mentioned
13 3	A	In Schedule TDS2 (other than salary), total of 'TDS Credit claimed this year' should be equal to sum of individual values	In schedule TDS other than salary -Total TDS credit claimed this year is not equal to sum of individual values mentioned
13 4	A	In Schedule TDS3 (As per Form 26QC), total of 'TDS Credit claimed this year' should be equal to sum of individual values	In schedule TDS (As per Form 26QC) Total TDS credit claimed this year should be equal to sum of values mentioned
13 5	A	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus please ensure that the schedules contain the details of the receipts and are not left blank. (category – A) Further, ensure that all the receipts / income on which credit is claimed as per 26AS is appearing in the return.	In Schedule HP , Sum of [Sr.no {1a+(1j*10/7)} (of all the house properties) (i.e., Annual let able value or rent received or receivable and Arrears/Unrealized rent received during the year after factoring for the 30% deducted in the he return) + Sl.no. 2 only if value is positive (i.e., Pass thorough Income)] = is EQUAL TO ZERO or Null + In Schedule Salary Sl. No. 2 Total Gross Salary + In Schedule CG sum of {Total of all blocks of Sl.no. A(1)(a)(i)} , A(2)(a),A(3)(a), A(4)(a)(only if positive),A(4)(b)(only if positive),A(5)(aia), A(5)(aia),A(6)(aia),A(6)(aia), A8 only if positive, {Total of all blocks of Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(a), B(4)(a), Column no 6 of schedule 112A, B6a (only if positive),B(7)(aia),B(7)(aia) of all 4 sections , Column no 6 of schedule 115AD, B(9)(aia),B(9)(aia) , B11 only if positive , sum of Sl.no 5 & 8 of Schedule DPM & DOA is EQUAL TO ZERO or Null + SR.NO 4D of Trading account+(positive values of Sl.no.14 + Sr.no 62(i) + 63(i) +64(ii) +65(ia) +65(iia)+66(i) - in Sch BP (Sl.no.3a

			+sl.no.3b+sl.no.3c+sl.no.5d) , + Schedule OS- Sl.no 1a+ Sum of Positive values of sl.no.1b +1c+1e+2a+2c+2d+5+8a+8d is EQUAL TO ZERO or Null + Schedule EI- Sl.no 1+2i+3+4+5+6 is EQUAL TO ZERO or Null AND Sum of "TDS claimed in own hands" from schedule "TDS 1" IS MORE THAN 100 _excluding TDS claimed when head of income dropdown is selected as 194N in Sch TDS -1 OR sum of "TDS in claimed in own hand" from schedule "TDS 2 IS MORE THAN 100
13 6	A	TAN mentioned in Schedule TDS on salary should match with TAN of Employer as per details of salary in Schedule S	TAN of employer in Schedule TDS on Salary is not matching with TAN of Employer in Details of salary
13 7	A	In schedule TDS2 & TDS 3, Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows	If Col 6 & Col 7 of Schedule TDS2 (Other than salary) and Schedule TDS3(Other than salary) are filled in the same row. Note: If both the field are more than zero in the same row, then it should block the xml.
13 8	A	In schedule TDS3, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no. 9 10 is more than Gross Amount shown in Col. No. 12 of Schedule TDS as per Form 16C
13 9	A	In schedule TDS2, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no.10 is more than Gross Amount shown in Col. No.12 of Schedule TDS other than Salary

140	A	In Schedule TDS2, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS other than salary, TDS is claimed in column 10 and 11 AND in Corresponding Income offered - "Gross Amount (Col 12)" OR "Head of Income(Col 13)" is not filled.
141	A	In schedule TDS3, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS as per Form 16C/16D", TDS is claimed in column 10 and 11 AND in Corresponding Income offered - "Gross Amount (Col 12)" OR "Head of Income(Col 13)" is not filled.
142	A	In Schedule TDS2, TDS Claimed shall not exceed TDS deducted.	If in Schedule TDS(2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(3) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
143	A	In Schedule TDS3, TDS Claimed shall not exceed TDS deducted.	If in Schedule TDSC(2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
144	A	If assessee is "HUF", Schedule TDS1 is not applicable.	Assessee is "HUF" and amount in schedule TDS on salary is more than zero
145	A	If assessee is "HUF", Schedule Salary is not applicable.	Assessee is "HUF" and amount in schedule of salary is more than zero
146	A	In Schedule TDS2 & TDS3, TDS credit relating to other person is selected then PAN of other person should be provided. Also ensure that the other person from whom credit for TDS is claimed files the return of income and gives away the TDS in his/her return in favour of the Tax payer.	In Schedule TDS Other than Salary and TDS as per Form 16C/16D, If TDS in Col 8/ Col 11 is more than 0 and Col 3 is 0 or Null

14 7	A	In Schedule TDS2 & TDS3, TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.	In Schedule TDS Other than Salary and TDS as per Form 16C/16D, if column 2 is 'O' TDS in Col. No.8 and / or 10 of Schedule TDS (2)/(3) is more than zero and value at field Col. No. 3 and 4 is filled in null.
14 8	A	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".
14 9	A	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0.	In Schedule "Salaries" SUM of row nos.(1a , 1b , 1c) of all employers is EQUAL TO ZERO or Null AND In Schedule "House Property (HP)" SUM of(row no. 1(a) + Arrears/unrealized rent i sl.no.1(j) of properties) + sl.no.2 is EQUAL TO ZERO or Null + Schedule CG- SUM of row no. Total of all Sl.no. A(1)(a)(i)} , A(2)(a),A(3)(a), A(4)(a) (only if positive),A(4)(b)(only if positive),A(5)(ai),A(5)(aii),A(6)(i)A(6)(ii), A8, {Total of all Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(a), B(4)(i)(a), B(4)(ii), B7(i)a(ia), B7(i)a(aii), B7(ii)(a)(ia), B7(ii)(aii),B7(iii)(a)(ia), B7(iii)(aii), ,B9a,B9d, B10a(ia), B10(aii), + Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null + In Schedule "Other Source" SUM of row no. 1(a),1(b),1(c),1(d),1(e),2(a),2(c),2(d) ,2(e) and 8(a) is EQUAL TO ZERO or Null AND In Schedule "Exempt income" SUM of row no. 1,2,3(i),4 and 6 is EQUAL TO ZERO or Null AND sl.no.4D of schedule "Trading Account" + sl.no.14(xii) of schedule Profit and Loss + 61 (i) + 62(ii)+ 63(ii)+ 64(i)(a)+64(ii)(a) +65(i) of Part A P&L-(Sum of Sr.no. 3a+3b+3c+3d+5d of schedule BP) is EQUAL TO ZERO or Null AND In "Part B TTI" schedule, all fields from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" (Field reference 1 to 7) is ZERO or NULL AND In "Part B TTI" schedule, ANY of the fields from "Advance tax paid" to

			"Total Taxes Paid" is greater than ZERO (Field reference 10a, 10b, 10c, 10e) Note : The field reference 10d "Self-Assessment Tax" is excluded from above rule [Because individual having beneficiary interest outside India have to mandatorily file return before due date even if taxable income is < Basic exemption limit and 234F is levied if filed after due date.]
150	A	In Schedule Part B-TI, amount at "Total Profits and Gains from Business or Profession" should be equal to sum of "Individual profits and Gains from Business and Profession"	In schedule -Part B TI the value in pt. 3v -"Total (3i + 3ii + 3iii+3iv)" IS NOT EQUAL TO total of pt. (3i + 3ii + 3iii+3iv)
151	A	In Schedule Part B-TI, amount at "Total Short term Capital Gains" should be equal to the sum of "Individual Short Term Capital Gain amounts"	In schedule -Part B TI the value in pt. 4a v -"Total Short term " IS NOT EQUAL TO total of pt. (4ai+4aii+4aiii+4aiv)
152	A	In Schedule Part B-TI, amount at "Total Long term Capital Gains" should be equal to the sum of "Individual Long	In schedule -Part BTI the value in pt. 4biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (4bi+4bii+4biii)

		Term Capital Gain amounts".	
15 3	A	In Schedule Part B-TI, amount at "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".	In schedule -Part B TI the value in pt. 4c -"Total Capital gains" IS NOT EQUAL TO total of pt. (4av + 4biv)
15 4	A	In Schedule Part B-TI, , total Income from other sources should be equal to the sum of "Individual incomes from Other Sources head"	In schedule -Part B TI the value in pt. 5d -"Total (5a + 5b + 5c)" IS NOT EQUAL TO total of pt.(5a + 5b + 5c)
15 5	A	In schedule Part B-TI, the value in Sl.No. 6 should be equal to total of Sl.No. (1 + 2 + 3v + 4c+ 5d)	In schedule -Part B TI the value in pt. 6 IS NOT EQUAL TO total of pt.(1 + 2 + 3v + 4c+ 5d)
15 6	A	In Schedule Part B-TTI, tax payments claimed should be equal to the claims made in Schedule TDS/TCS/IT.	If Total of pt10a (Advance Tax) & 10d(Self-Assessment Tax) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 17A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT " OR If value in pt. 10b is NOT EQUAL TO sum of Total value of col 5(Total tax deducted) in pt. 18B (TDS from salary) Total value of col 9 (Amount claimed in own hands) in pt. 17C OR If value in pt. 10c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 17D
15 7	A	Schedule Salary is mandatory to be filled if Income disclosed under the head Salary in Part B TI.	In Part B TI ,the value in Pt1 -"Salaries" is greater than zero AND this value is NOT EQUAL TO "Income chargeable under the Head 'Salaries' " field of Schedule Salary (Total field Includes salary from all employers)(All the fields of schedule salary are blank)

158	A	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.	In Part B TI , the value in Pt2 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties)
159	A	Schedule HP is mandatory to be filled if Income disclosed under the head Profit and gains from business other than speculative business and specified business in Part B TI	In Part B TI ,the value in Pt 3(i) -"Profits and Gains of Business & Profession" is greater than zero AND this value is NOT EQUAL TO "A38 Net Profit or Loss from Business or Profession" field of Schedule BP.
160	A	In Schedule Part B-TI, Income disclosed in Short term chargeable @15% should be equal to Sl.no. 9ii of Table E in Schedule CG.	In Part B TI , the value in Pt4ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG
161	A	In Schedule Part B-TI, Income disclosed in Short term chargeable @30% should be equal to Sl.no. 9iii of Table E in Schedule CG.	In Part B TI , the value in Pt4aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG
162	A	In Schedule Part B-TI, Income disclosed in Short term chargeable @ applicable rate should be equal to Sl.no. 9iv of Table E in Schedule CG.	In Part B TI , the value in Pt4aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
163	A	In Schedule Part B-TI, Income disclosed in Short term chargeable as per DTAA should be equal to Sl.no. 9v of Table E in Schedule CG.	In Part B TI , the value in Pt4aiv -"Short term chargeable as per DTAA @special rate > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG"
164	A	In Schedule Part B-TI, Income disclosed in Long term chargeable @10% should be equal to Sl.no. 9vi of Table E in Schedule CG.	In Part B TI , the value in Pt4bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
165	A	In Schedule Part B-TI, Income disclosed in Long term chargeable @20% should be equal	In Part B TI , the value in Pt4bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of

		to Sl.no. 9vii of Table E in Schedule CG.	item E of Sch CG"
166	A	In Schedule Part B-TI, Income disclosed in Long term chargeable as per DTAA should be equal to Sl.no. 9viii of Table E in Schedule CG.	In Part B TI , the value in Pt4biii -"Long term chargeable as per DTAA@special rate >0 AND this value in is NOT EQUAL TO value in "Field 9viii of item E of Sch CG"
167	A	In Schedule Part B-TI, Income from sources other than from owning Race Horses & Income chargeable at special rate should be equal to Sl.No. 6 of Schedule OS.	In Part B TI , the value in Pt5a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS
168	A	In Schedule Part B-TI, Income chargeable to tax at special rate is should be equal to Sl.No. 2 of Schedule OS.	In Part B TI , the value in Pt5b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS
169	A	In Schedule Part B-TI, Income from the activity of owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS.	In Part B TI , the value in Pt5c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS
170	A	In Schedule Part B-TI, Losses of current year set off against income from all the heads should be equal to the "Total losses set off" at Schedule CYLA.	The value in pt. 7 (Losses of current year set off against 6) of Part B TI is not equal to total of "2xvii" , "3xvii " and "4xvii" of Schedule CYLA
171	A	In Schedule Part B-TI, Brought forward losses set off against Balance Income should be equal to "Total of brought forward losses set off" at Schedule BFLA.	The value in Pt 9- Brought forward losses set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA

17 2	A	In Schedule Part B-TI, Gross Total Income should be equal to Sl.No. 8 - 9	In part B ,TI ,the value of GTI(pt10) is not equal to pt. 8(Balance after set off current year losses)- pt. 9(Brought forward losses set off against 8)
17 3	A	If deduction u/s 10AA is claimed in Part B-TI then Schedule 10AA should be filled.	n Part B TI, value in Pt.13 - "Deduction u/s 10AA" is not equal to Sl. No. C of Schedule 10AA or 5(iii) of BFLA which ever is lower.
17 4	A	In Schedule Part B-TI, Losses of current year to be carried forward should be equal to the "Total of Current year losses" of Schedule CFL.	The value in pt. 18 Losses of current year to be carried forward) of Part B TI is not equal to total of xiv of Schedule CFL.
17 5	A	In Schedule Part B-TI, Total Income should be equal to the Gross Total Income minus Chapter VI-A deductions. Note : Round off +5 and -5 is allowed.	In Part B TI, the value in field 14(Total Income) should be value of pt. 6 -7-9-12c-13 "ROUNDING OFF as per Sec 288 DONE In Total Income field" Note : Round off +5 and -5. (i.e, if the value in XML/JSON is between +5 and -5 of temporary calculated value, don't restrict the xml/JSON)
17 6	A	In Schedule Part B-TTI, Total Tax Payable on Deemed Total Income u/s 115JC should be equal to (tax Payable on Deemed Income + Surcharge + Cess)	In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c)
17 7	A	In Schedule Part B-TTI, Tax Payable on Total Income should be equal to (Normal Tax + Special Tax - Rebate on Agricultural Income).	In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c)
17 8	A	In Schedule Part B-TTI, The amount at "Tax payable" should be equal to the amount of [Tax Payable on Total Income - Rebate u/s 87A]	In Part B TTI, the value in pt. 2f is not equal to value (2d -2e)
17 9	A	In Schedule Part B-TTI, The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education	In Part B TTI, the value in pt. 2i is not equal to total of (2f + 2giv +2h)

		Cess)	
180	A	In Schedule Part B-TTI, AMT Credit u/s 115JD claimed should be equal to the amount of Credit at Schedule AMTC.	In Part B TTI, the value in pt. 4-Credit under section 115JD of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch AMTC
181	A	In Schedule Part B-TTI, Relief claimed under section 90/90A should be equal to "Amount entered" in Schedule TR	In Part B TTI, the value in field pt. 6b is not equal to value in pt. 2 of Schedule TR
182	A	In Schedule Part B-TTI, Relief claimed under section 91 should be equal to "Amount entered" in Schedule TR	In Part B TTI, the value in field pt. 6c is not equal to value in pt. 3 of Schedule TR
183	A	In Schedule Part B-TTI, "Total Tax Relief" should be equal to sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).	In Part B TTI, the value in pt. 6d is not equal to total of (6a + 6b +6c)
184	A	In Schedule Part B-TTI, Total Interest & fee Payable should be equal to "Interest & fee u/s 234A + 234B + 234C+234F"	In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) .
185	A	In Schedule Part B-TTI, Aggregate liability should be equal to "Net tax liability" + "Total Interest & fee Payable"	In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e)
186	A	In Schedule Part B-TTI, Total Taxes Paid should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"	In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d).

187	A	IFSC under "Bank Details" should match with the RBI database	IFSC provided under "BANK ACCOUNT" at Sl.No.13 of Part B-TTI is not matching with the RBI database.
188	A	In Schedule Part B-TI, Income chargeable to tax at special rates(3e & 3f of Schedule BP) should be equal to income disclosed in Schedule BP.	Income claimed at Sl.No.3(iv) in Part B TI is not equal to the sum of Sl.No.3e & 3f Schedule BP.
189	A	In Schedule Part B-TTI, Sl.No.2e Rebate u/s 87A is only allowed to Resident or Resident but not ordinary resident	Residential Status selected as "Non Resident" but Sl.No.2(e): 87A in Part B - TTI is greater than ZERO.
190	A	In Schedule Part B-TTI, Sl.No.2e Rebate u/s. 87A is only allowed to Individual.	Status selected as "HUF" but Sl.No.2(e): 87A in Part B - TTI is greater than ZERO.
191	A	Rebate u/s 87A cannot be claimed by Individual Resident or Non Ordinarily Resident Individual having Total income more than Rs 5 lakhs.	In Part B TI: SL No. 14: Total Income is more than 5 Lakh but Sl.No.2(e): 87A in Part B - TTI is greater than ZERO. Note: The rule is applicable where the assessee is 'Resident or Resident but not Ordinarily Resident 'under Residential Status in India (for Individual)
192	A	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(a) then Part-B, CA and D of Chapter VI-A should be filled	In Part B TI, value in Pt.12a - Part B , CA and D of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B + PART CA and D System Calculated value is" "Zero" or "NULL".
193	A	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(b) then Part-C of Chapter VI-A should be filled	In Part B TI, value in Pt.12b - PART C of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part C System Calculated value is" "Zero" or "NULL".
194	A	In Schedule Part B-TTI, Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".	If in Schedule Part-B TTI, Sl.no 12 is not equal to the sum of Sl.no 10e- 9 (only if the difference is positive) Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml)

195	A	In Schedule Part B-TI, Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".	If in Schedule Part-B TTI, Sl.no 11 is not equal to the sum of Sl.no 9- 10e (only if the difference is positive) Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml)
196	A	In Schedule Part B-TI, Net agricultural income for rate purpose should be equal to the value entered at Sl.No. 2 of Schedule EI	If value at field 16 of part B TI is not equal to amount mentioned in sl no 2 of EI Note : This rule will be applicable only if value at 2(v) > 5000.
197	A	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in Sl.No. 10 should be consistent with the total of special incomes of Schedule SI	In Schedule B TI, Sl no 11 is not equal to total of column (i) of schedule SI
198	A	In Schedule Part B-TI, Deduction under chapter VI-A, Part-B, CA and D at Sl.No. 12(a) should be equal to 1+3 of Schedule VI-A	In schedule B TI, sl no 12a is not equal to sl no 1+3 of schedule VI-A Note : Restrict to value of (10-11) in part BTI
199	A	In Schedule Part B-TI, deduction under chapter VI-A Part-C at Sl.No. 12(b) should be equal to Sl.No. 2 of schedule VI-A	In schedule B TI, sl no 12b is not equal to sl no 2 of schedule VI-A
200	A	In "Schedule Part B-TI" '12(c)' Total should be equal to the value entered in (12a + 12b)	Sl no 12c should be equal to sum of sl 12a+12b Note : If 12c > value at (10-11), then 12 should be equal to 10-11. This will be applicable only if (10-11) > 0
201	A	In Schedule Part B-TI, Balance after set off current year losses should be equal to the output of Total Head wise Income less Losses of current year to be set off	The value in pt 8 of Part BTI is not equal to pt. 6-7 Note : If 6-7 is negative, restrict to zero.

20 2	A	In Schedule Part B-TI, Deemed income under section 115JC should be equal to Sl.no.3 of Schedule AMT	The value in pt 19 of Part BTI is not equal to pt.3 of Schedule AMT Note: pt.3 >0 then this rule is applicable.
20 3	A	In Schedule Part B-TI, Sl.No. 17 Aggregate Income should be equal to Sl.No. 14-15+16	sl no 17 of schedule B TI is not equal to sl no 14-15+16 Note: If 115BAC is selected as yes maximum amount not chargeable to tax = 250000, otherwise as below status : individual Dob on or after : 01.04.1961, resident status : Resident / NOR maximum amount not chargeable to tax = 250000 Staus : Individual DOB after 01.04.1941 and Dob on or before 01.04.1961, resident staus : resident/NOR maximum amount not chargeable to tax = 300000 Staus : Individual DOB on or before 01.04.1941, resident staus : resident/NOR maximum amount not chargeable to tax = 500000 Status : HUF Residential status : Any DOB : no check required maximum amount not chargeable to tax = 250000 Resident Status : NRI (DOB check and Resiednt check not required) maximum amount not chargeable to tax = 250000 maximum amount not chargeable to tax = 14-15.
20 4	A	In Schedule Part B-TTI, Gross tax payable (higher of 1d and 2i) should be higher of Sl.No. 1d or 2i	If Sl.no. 3 is not equal to Sl.no1d or 2i whichever is higher
20 5	A	In Schedule Part B-TTI, Tax payable after credit u/s 115JD (3-4) should be equal to sum of Sl.No. 3 - 4	Sl.no. 5 is not equal to sum of SL.no 3a -4 Note: This rule is applicable if Sl No. 3 is higher than 4
20 6	A	In Schedule Part B-TTI, Net tax liability should	Sl.no. 7 is not equal to Sl.no. 5-6d Note: This rule is applicable if 5 is greater than 6d

		be equal to Sl.No. 5 - 6d	
207	A	In Schedule Part B-TI, Income chargeable to tax at special rate has been shown, details of the same should be provided in the applicable schedules ,viz., Schedule Capital Gain /Schedule Other sources and Schedule SI.	In Part B-TI, sl.no.4(a)(i) STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income A(3)(ie),A(3)(iie),A(4)(a),A(8)(a) (15% only) fields are zero/null OR In Part B-TI, sl.no.4(a)(ii) STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income A(5)(e),A(8)(b)(30% only) fields are zero/null OR In Part B-TI, sl.no.4(b)(i) LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income sl.no.B4(i)(e),B(4)(ii)(e),B(5)(c),B(7)(i)(e),B(7)(ii)(e),B(7)(iii)(e),B(8)(c),B(9)(c),B(12)(a)(10% only) fields are zero/null OR In Part B-TI, sl.no.4(b)(ii) LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income sl.no.B(1)(e),B(2)(e),B(3)(e),B(6)(c),B(9)(f),B(10)(e),B(11),B(12)(b)(20% only) fields are zero/null OR In Part B-TI, sl.no.4(a)(iv) STCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of Sr.no A9(columns 2) & A9b all fields are zero/null OR In Part B-TI, sl.no.4(b)(iii) LTCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of Sr.no B 1310(columns 2) & B13 10b all fields are zero/null OR In Part B-TI, OS special income sl.no.5b is MORE THAN ZERO AND in sch. OS, all relevant income sl.no.2(OS special incomes only) and DTAA-OS fields are zero/null. AND In schedule SI, total of column i is less than to SUM of (STCG 30%, STCG 15%, LTCG 10%,LTCG 20% , CG DTAA Income & OS special income in schedule BTI) (Ignore +/- 100)

			(Defective rule should be triggered only when assessee has filled only Specific fields as mentioned in above condition in Schedule BTI and no other schedule is filled i.e Schedule SI, CG & OS.)
208	D	If assessee claiming relief u/s 90 & 91 then it is mandatory to file Form 67 within the due date allowed u/s 139(1)	In Part B-TTI, sl.no.6b and 6c is MORE THAN ZERO AND Form 67 has not been filed
209	A	In Schedule Part B-TI, claim of set off of current year loss shown should be consistent with the loss computed in the schedules of the corresponding heads of Income OR the priority of set off of the current year loss is not consistent with the provisions of the Act in Schedule CYLA	In B-TI , sl no. 7 is not equal to total of 2xvii+3xvii+4xvii of schedule CYLA

210	B	In Schedule Part B-TI, Taxpayer cannot carry forward current year loss except HP loss and Specified business loss if return is filed after the due date allowed u/s 139(1)	In Part B-TI sr. no 18 is greater then zero and section selected is 139(4) (but the return is being filed after the due date of filing the return) Note : This rule will be applicable if Sl.No. 18 is more than 4xiii of CFL.
211	A	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from speculative business should be equal to amount mentioned in Schedule BP	In Part B TI ,the value in Pt 3(ii) -"Profits and gains from speculative business" is greater than zero AND this value is NOT EQUAL TO "Pt. 3ii Income from Speculative Business" field in Table E of Schedule BP.
212	A	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from specified business should be equal to amount mentioned in Schedule BP	In Part B TI ,the value in Pt 3(iii) -"Profits and gains from specified business" is greater than zero AND this value is NOT EQUAL TO "Pt. 3iii Income from Specified Business" field in Table E of Schedule BP.
213	A	Profit before Tax as per Profit & Loss a/c in Schedule BP should be equal to the "[Profit before Tax] plus [Net Profit (No Accounts Case)] plus [presumptive income] as per P&L A/c."	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53, 61(ii), 62(ii), 63(iii), 64(iii) and 65(iv) of P&L)
214	A	Business & Profession loss claimed at Sl.No. 3i in Schedule CYLA should be equal to the amount at Sl.No. 2v of Table E in Schedule BP.	If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to (Pt. 2v of Table E of Schedule BP)].
215	A	Current year Speculative loss in CFL should be equal to Sl.No. B43 of Schedule BP	Value in 6xiv of Schedule CFL is not equal to B43 multiplied by (-1) of Schedule BP. Note: This rule is applicable only when return is filed u/s. 139(1)
216	A	Current year Specified loss in CFL should be equal to Sl.No. C49 of Schedule BP	Value in 7xiv of Schedule CFL is not equal to C49 multiplied by (-1) of Schedule BP. Note: This rule is applicable only when return is filed u/s. 139(1)

217	A	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Sl.No. 6 of Schedule DEP	Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item 6 of Schedule-DEP
218	B	Income from 'Profits and Gains from Business or Profession' is greater than Rs. 2.50 lakh then Balance sheet should be filled.	If value at "field (Ic) Total Proprietor's fund in sources of funds of Balance sheet"/& " field (50)Profit before interest, depreciation and taxes of Part A- P&L" is equal to zero And "Income chargeable under the head 'Profits and Gains from Business or Profession' at S.No D in Schedule BP is greater than 2.5 lakh Note: If user selects "00001" from the drop down provided at the field "Nature of Business codes" the this rule will not be applicable.
219	A	Amount mentioned at field Sl.No. 3s + 4d of Schedule Part A-OI should match with Sl.No. 25 of schedule BP	Sl no 25 of schedule BP is less than sum of sl no 3a+4d of Part A OI
220	A	Amount reduced in Sl.No. A3b in schedule BP cannot be more than the income offered in schedule HP	In Schedule BP, Income reduced from Row no A3b and claimed to be offered under schedule HP, but receipts shown in schedule HP "Income under the head house property" is less than amount reduced from schedule BP A3b
221	A	Amount reduced in Sl.No. A3c in schedule BP cannot be more than the income offered in schedule CG	In schedule BP SL no A3c is more than SUM of row no. [A(1)(a)(i) of all blocks, A(2)(a), A(3)(ia), A(3)(iia),A4a, A4b, A(5)(a)(iii),A(6)(a)(iii),A8, B(1)(a)(i),B(2)(a),B(3)(a),B(4)(ia), B(4)(iia),B6a, B(7)(ia)(iii), B(7)(iia)(iii) ,B(7)(iia)(iii),B(7)(iva)(iii),B9(a)(i)(a), B9(a)(ii), B10(a)(iii), B12 in Capital Gain Schedule, Column 6 of Schedule 112A, Column 6 of Schedule 115AD and Sr.no 5 & 8 in Schedule DPM and Sr.no. 5 & 8 in Schedule DOA + Sr.no 6 of Schedule DCG
222	A	Amount reduced in Sl.No. A3d in schedule BP cannot be more than the income offered in schedule OS	In Schedule BP, Row no A3d "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of 1a + 1b (ignore 1biv if 1biv is negative) + 1c +1d+1e & 2a+2b+2c+2d+2e+8a in Other source Schedule',

22 3	A	Amount reduced in Sl.No. A5 in schedule BP cannot be more than the income offered in schedule EI	In Schedule BP, Row no A5 value is more than the SUM of row no. 1,2(i),3,4, and 5 in Exempt income Schedule
22 4	A	In Schedule BP, A6 should be equal to sum of Sl.No. (1- 2a- 2b - 3a -3b -3c -3d-3e-3f- 4a - 4b- 5d)	The value at field A(6) of schedule BP should be equal to sum of si No. (1- 2a- 2b - 3a -3b -3c -3d-3e-3f- 4a - 4b- 5d)
22 5	A	In schedule BP, The value at field A9 should be equal to Sl.No. 7a + 7b + 7c + 7d + 7e +7f+ 8a+8b	In schedule BP, Sl.No. A.9 Total 7a + 7b + 7c + 7d + 7e +7f+ 8a+8b). and the sum of amount entered in Sl.No(7a + 7b + 7c + 7d + 7e +7f+ 8a+8b) are inconsistent
22 6	A	In schedule BP, The value at field (A10) should be equal to Sl.No. (6+9).	The value at field (A10) of schedule BP should be equal to sum of si No. (6+9).
22 7	A	In schedule BP, Sl.No. A12iii should be equal to Sl.No. A(12i+12ii)	Sl no A12iii should be equal to sum of Sl no A(12i+12ii)
22 8	A	In schedule BP, The value at field (A13) should be equal to Sl.No. (10 +11 – 12iii).	The value at field (A13) of schedule BP should be equal to sum of si No. (10 +11 – 12iii).
22 9	A	In schedule BP, The value at field (A26) should be equal to Sl.No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25).	In schedule BP, Sl.No.A.26 . Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)and the sum of amount entered in Sl.No.A.(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) are inconsistent
23 0	A	In Schedule OI, Sl.No. 13 should be equal to 13i + 13ii.	In Schedule OI, Sl.No. 13 is not equal to 13i + 13ii.
23 1	A	In Schedule BP, The value at field (A34) of schedule BP should be equal to Sl.No. A(27+28+29+30+31+32 +33)	The value at field (A34) of schedule BP should be equal to sum of si No. A(27+28+29+30+31+32+33)
23 2	A	In Schedule BP, The value at field (A14) should be equal to the value at Sl.No. 6s of schedule OI.	The value at field (A14) of schedule BP should be equal to the value at Sl.No. 6s of schedule OI.

23 3	A	In Schedule BP, Sl.No.15 should be equal to Sl.No. 7j of Schedule OI.	In Schedule BP, Sl.No.15. Amounts debited to the profit and loss account, to the extent disallowable under section 37(7j of Part-OI) and the sum of amount shown in Sl.No.7.j. Total amount disallowable under section 37 (total of 7a to 7i) in schedule OI. are inconsistent.
23 4	A	In Schedule BP, The value at field (A16) should be equal to the value at Sl.No. 8Aj of schedule Part A OI.	The value at field (A16) of schedule BP should be equal to the value at Sl.No. 8Aj of schedule OI.
23 5	A	In Schedule BP, The value at field (A17) of should be equal to the value at Sl.No. 9F of schedule Part A- OI.	The value at field (A17) of schedule BP should be equal to the value at Sl.No. 9F of schedule Part A- OI.
23 6	A	In Schedule BP, Sl.No.18 "Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B" should be equal to Sl.No.11 of Schedule Part A-OI	In Schedule BP, Sl.No.18. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in Sl.No.11.h.Total amount disallowable under section 43B(total of 11a to 11g). Are inconsistent
23 7	A	In Schedule BP, The value at field (A20) should be equal to the value at Sl.No. 14 of schedule OI	The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI
23 8	A	In Schedule BP, Sl.No. 21 Section 33AB and 33ABA should be equal to respective value at Sl.No. 13 of Schedule Part A-OI	Values at field 33AB and 33ABA at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21
23 9	A	In Schedule BP, Sl. No. A25 Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to sum total of Column 3a + 4d of Schedule Part A- OI	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI .

240	A	In Schedule BP, Sl.No. 29. "Amount of deduction under section 35 or 35CCC or 35CCD or 35ABA or 35ABB or 35CCA or 35D or 35DD or 35DDA or 35E in excess of the amount debited to P & L a/c" should be equal to Sl.No. X(4) of Schedule ESR	In Schedule BP, Sr.no 29. "Amount of deduction under section 35 or 35CCC or 35CCD or 35ABA or 35ABB or 35CCA or 35D or 35DD or 35DDA or 35E in excess of the amount debited to P & L a/c" and the amount shown in "Schedule ESR" Sl.No.x4 "column (4)=(3)-(2)" Are inconsistent
241	A	In Schedule BP, Sl.No. A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" should be equal to Sl.No. 8B of Schedule Part-A OI	In Schedule BP, Sl.No.A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" and amount shown in Sl.No.8B of Such Part-B OI "Any amount disallowable under section 40 in any preceding previous year but allowable during the previous year" are inconsistent
242	A	In Schedule BP, Sl.No.31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" should be equal to Sl.No. 10h of Schedule Part A-OI	In Schedule BP, Sl.No.31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" and the sum of amount shown in Sl.No.10h "Total amount allowable under section 43B(total of 10a to 10g)" are inconsistent
243	A	In Schedule BP, Sl. No. A33 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should be equal to Column 3b + 4e of Schedule Part A- OI	In Schedule BP, Sl. No. A33 Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock and sum total of Column 3b + 4e of Part A- OI are inconsistent
244	A	In schedule BP, Sl.No. A35 "Income" should be equal to Sl.No. A(13+26-34)	In schedule BP, Sl.No.A.35. Income and the sum of amount entered in Sl.No.A.(13+26-34) are inconsistent

24 5	A	In schedule BP, Sl.No. A36viii should be equal to sum of individual amounts entered in Sl.No. A36i to 36vii.	In schedule BP, Sl.No.A.36viii and the sum of individual amounts entered in Sl.No.A.36i to 36vii. are inconsistent
24 6	A	In schedule BP, Sl.No. A37 "Net profit or loss from business or profession other than speculative and specified business" should be equal to Sl.No. A35 + A36viii	In schedule BP, Sl.No.A.37 "Net profit or loss from business or profession other than speculative and specified business and the sum of amount entered in "A.35 + A.36viii" are inconsistent
24 7	A	In Schedule BP, Sl.No. A38 should be equal to Sl.No. A(38a+ 38b + 38c + 38d + 38e + 38f)	In schedule BP Sr no 38 Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to sum of 38a+ 38b + 38c + 38d + 38e + 38f)
24 8	A	In Schedule BP, The value at field (B43) should be equal to Sl.No. B40+B41-B42	In schedule BP, Sl.No.43 "Income from speculative business(if loss,take the figure to 6xi of Schedule CFL)" is inconsistent with the value Sl.No. B.40+B41-B42
24 9	A	In schedule BP, Sl.No. C47 "Profit or loss from specified business" should be equal to Sl.No. C44+C45-C46.	In schedule BP, Sl.No C47 "Profit or loss from specified business" and the sum of amount entered in Sl.No C44+C45-C46 are inconsistent
25 0	A	In Schedule BP, Income from Specified Business at Sl.No. C49 should be equal to "Profit or loss from specified business" minus "Deductions in accordance with section 35AD(1)"	In schedule BP, Sl.No C49 "Income from Specified Business" and the sum of amount entered in Sl.No C47-C48 are inconsistent
25 1	A	In schedule BP, Sl.No. D Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to Sl.No. (A38 + B43 + C49)	In schedule BP, Sl.No.D. "Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in Sl.No (A38 + B43 + C49) are inconsistent Note: This rule shall be applicable only when individual values of A38+B43+C49 are equal to or more than ZERO.
25 2	A	In Schedule BP, Sl.No. 4a should be equal to Sl.No. 36(i) to 36(vii)	In schedule BP, the values at "Sr no 4(a)" and values at "Sr.no A (36(i) to 36(vii) are inconsistent.

25 3	A	In Schedule BP, Sl.No. 11 Depreciation and amortization debited to profit and loss account should be equal to Sl.No. 1Evi of Manufacturing account+ Sl.No. 52 of PART-A-P&L	In Schedule BP, Sl. no 11 Depreciation and amortization debited to profit and loss account is inconsistent with the amount of depreciation shown in Schedule P&L(1Evi of Manufacturing account+ (52)of PART-A-P&L),
25 4	A	In Schedule BP, Sl.No. A39 "Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act" should be equal to [4b-(38a+38b+38c+38d+38e)]	In Schedule BP, A39, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4b-(38a+38b+38c+38d+38e)]. Note: This Rule will be applicable only if the result of [4b-(38a+38b+38c+38d+38e)] is positive. If result is negative, then 39 should be equal to "0".
25 5	A	In Schedule BP, Sl.No. 5d should be equal to Sl.No. 5a+5b+5ciii	Sl no A5d should be equal to A(5a+5b+5cn)
25 6	A	In Schedule BP, Sl.No. E(3) "Business income remaining after set off" should be equal to Income of current year minus Business loss set off	Sl no E column 3 should be equal to column 1-column 2
25 7	A	In Schedule BP, Sl.No. Eiv "Total loss set off" should be equal to sum of Income from speculative business and Income from specified business set off	Sl no Eiv should be equal to sum of Sl no Eii+Eiii
25 8	A	In Schedule BP, Sl.No. Ev "Loss remaining after set off" should be equal to "Loss to be set off" minus "Total loss set off"	Sl no Ev should be equal to sl no Ei-Eiv for business loss set off column
25 9	A	In schedule BP, Sl.No. 8b should be equal to Sl.No. 16 of schedule Part A-OI	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI

260	A	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed only if assessee is carrying on power sector business (05001 or 06008)	(i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008
261	A	In Schedule BP, If income/ loss from specified business is entered then nature of specified business should be mentioned	If sl no C49 is not equal to zero and sl no C50 is null
262	A	In schedule BP, Sl.No. B40 "Net profit or loss from speculative business as per profit or loss account " should be equal to Sl.No. 2a "Net profit or loss from speculative business included in Profit before tax as per profit and loss account "	In Such BP sl no B40 is not equal to Pt 2a "Net profit or loss from speculative business"
263	A	In Schedule BP, The Income/receipts reduced at Sl.No.3 and/or Sl.No.5 should not be higher than the Income/receipts that have been credited to the P and L A/c	In Schedule BP, SUM of Row no. (A3a, A3b, A3c,A3d, A3e, A3f and A5d is more than zero) And the sum is more than 4D of Part A trading account+ Positive values at individual fields in sl.no. 14+61(i)+62(i)+63(ii)+64(ia)+64(iaa)+65(i) of Part A P&L"
264	A	In Sch BP, Sl.No.23 should be minimum of sum of amounts entered at Sl.No.5a to 5d of Schedule Part A-OI	Sl no 23 of schedule BP is less than sum of sl no 5(a+b+c+d) of Part A OI
265	A	Amount reduced in Sl.No. A3a in schedule BP cannot be more than the income offered in schedule Salary	In Schedule BP, Row no A3a is more than the sl no 2 of Schedule Salary

26 6	A	In Schedule BP, If Sum of amount entered in "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" is greater than "0" then Balance sheet particulars for either "Regular books of accounts" or particulars for "No accounts case" is mandatory	IF total value of "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" in Schedule BP is greater than "ZERO" AND S.No. 4 "Sources of funds" in Balance Sheet is ZERO AND S.No. 6 "In a case where regular books of account of business or profession are not maintained -(furnish the following information as on 31st day of March, 2020, in respect of business or profession)" in Balance sheet any field is NULL
26 7	A	Total value of "S.No. 4D of Part A Trading account + Gross receipts at Sl.No. 61(i) +62(i) +64(i) +64(ii) of Schedule P&L" should be greater than or Equal to Sum of amount entered in "Sl.No 36(i) (Sec 44AD) + S.No 36(iii) (Sec 44AE)" of Schedule BP	If total value of "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA)" in Schedule BP is greater than sum of "S.No 4D of trading A/c+ Gross receipts at sl.no.61(i) +62(i) +64(i) +64(ii)"

26 8	A	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)	Sl.No 36 (i) of Sch.BP—"Profits and gains of business or profession deemed to be under section 44AD" > 0 AND If 44AD Table in sl.no.61 of P&L is filled AND Nature of Business in sl.no.61 is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004, 16005, 16008, 16018, 18001, 18002, 18003, 18004, 18005, 18010, 18011, 18012, 18013, 18014, 20010, 20012, 14001, 14002, 14003, 14004, 14005, 14006, 14008, 16007, 18015, 18016, 20011, 18017 OR Sl.No 36 (i) of Sch.BP—"Profits and gains of business or profession deemed to be under section 44AD" > 0 AND If 44AD Table in sl.no.61 of P&L is not filled AND In Schedule NOB - Nature of Business is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004, 16005, 16008, 16018, 18001, 18002, 18003, 18004, 18005, 18010, 18011, 18012, 18013, 18014, 20010, 20012, 14001, 14002, 14003, 14004, 14005, 14006, 14008, 16007, 18015, 18016, 20011, 18017
26 9	A	In Schedule Part A-OI, Sl.No. 3a "Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"	If sl no 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS

270	A	In Schedule Part A-OI, Sl.No. 3b "Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)"	If sl no 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS
271	A	In Schedule Part A-OI, Sl.No. 5f "Total of amounts not credited to profit and loss account" should be equal to sum of Sl.No. 5a+5b+5c+5d+5e	Sl no 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e
272	A	In Schedule Part A-OI, Sl.No.6s "Total amount disallowable under section 36 (total of 6a to 6r)" should be equal to sum of Sl.No. 6a to Sl.No. 6r	In Schedule Part A-OI, sum of Sl.No.6a to 6r is not equal to Sl.No. 6s
273	A	In Schedule Part A-OI, Sl.No.7j "Total amount disallowable under section 37 (total of 7a to 7i)" should be equal to sum of Sl.No. 7a to Sl.No. 7i	In Schedule Part A-OI, Sl.No.7.j.Total amount disallowable under section 37 (total of 7a to 7i) and sum of Sl.no.7a to Sl.No.7i are inconsistent.
274	A	In Schedule Part A-OI, Sl.No. 8Aj "Total amount disallowable under section 40 (total of 8Aa to 8Al)" should be equal to sum of Sl.No. 8Aa to Sl.No.8Al	If the SUM of Sl.No. (8Aa to 8Al) of Part A-OI, is NOT EQUAL to Sl.No. (8Aj).
275	A	In Schedule Part A-OI, Sl.No.9f "Total amount disallowable under section 40A (total of 9a to 9e)" should be equal	If the SUM of Sl.No. (9a to 9e) of Part A-OI, is NOT EQUAL to Sl.No. (9f).

		to sum of Sl.No. 9a to Sl.No. 9e	
27 6	A	In Schedule Part A-OI, Sl.No. 10h "Total amount allowable under section 43B" should be equal to sum of Sl.No. 10a to Sl.No. 10g	In Schedule Part A-OI, Sl.No.10.h.Total amount allowable under section 43B(total of 10a to 10g) and sum of Sl.no.10a to Sl.No.10g are inconsistent.
27 7	A	In Schedule Part A-OI, Sl.No. 11h "Total amount disallowable under section 43B" should be equal to sum of Sl.No. 11a to Sl.No. 11g	In Schedule Part A-OI, Sl.No.11h.Total amount disallowable under section 43B and sum of Sl.no.11a to Sl.No.11g are inconsistent.
27 8	A	In Schedule OI, Sl.No. 12i should be equal to sum of Sl.No. 12a to 12h	In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h
27 9	A	Losses of current year to be carried forward at "Part B TI" should be equal to the "Total of Current Year losses" of Schedule CFL.	In Part B TI, the value in Pt 18-Losses of current year to be carried forward (total of row xiv of Schedule CFL) should flow from Sch CFL
28 0	A	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of ((2x +3x+4x+5x) of item E of schedule CG in the field pt. xiv8 of Short Term Capital Loss in Sch CFL Note: This rule will be applicable if return is filed under section 139(1)
28 1	A	Long Term Capital Loss at Schedule CFL should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of ((6x+7x +8x) of item E of schedule CG) in the field pt. 9(xiv) of Long Term Capital Loss in Sch CFL Note: This rule will be applicable if return is filed under section 139(1)
28 2	A	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".	Enter the value mentioned at 2xviii of schedule CYLA in the field 4(xiv) of schedule CFL

28 3	A	Business & Profession Loss (other than loss from speculative business and specified business) at Schedule CFL should be equal to the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA"	Enter sum of 3xviii of schedule cYLA in the field pt. 5cxiv of Sch CFL Note: This rule will be applicable if return is filed under section 139(1)
28 4	A	Speculative Business Loss at Schedule CFL should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP".	Enter value mentioned at B43 of Schedule BP(if negative) in the field n 6xiv of Schedule CFL Note: This rule will be applicable if return is filed under section 139(1)
28 5	A	Specified Business Loss at Schedule CFL should be equal to the amount at "Income/Loss from Specified Business at Schedule BP".	Enter value mentioned at C49 of Schedule BP(if negative) in the field n 7xiv of Schedule CFL Note: This rule will be applicable if return is filed under section 139(1)
28 6	A	Other sources loss at Schedule CFL should be equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".	Enter value mentioned at 8e of Schedule OS(if negative) in the field n 10xiv of Schedule CFL Note: This rule will be applicable if return is filed under section 139(1)
28 7	A	In Schedule BFLA, Sl.No. 2(ii) should be equal to Sl.No. 4(xiii) of CFL	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', then in Schedule BFLA Sl no 2(ii) should be equal to sl no 4(xiii) of CFL
28 8	A	In Schedule BFLA, Sl.No. 2(iii) should be equal to Sl.No. 5c(xiii) of CFL	Schedule BFLA Sl no 2(iii) should be equal to sl no 5c(xiii) of CFL
28 9	A	In Schedule BFLA, Sl.No. 2(iv) should be equal to Sl.No. 6(xiii) of CFL	Schedule BFLA Sl no 2(iv) should be equal to sl no 6(xiii) of CFL
29 0	A	In Schedule BFLA, Sl.No. 2(v) should be equal to Sl.No. 7(xiii) of CFL	Schedule BFLA Sl no 2(v) should be equal to sl no 7(xiii) of CFL

29 1	A	In Schedule BFLA, Sl.No. 2(vi+vii+viii+ix+x+xi+xii) should be equal to Sl.No. 8(xiii)+9(xiii) of CFL	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+xi+xii) should be equal to sl no 8(xiii)+9(xiii) of CFL
29 2	A	In Schedule BFLA, Sl.No. 2xvi should be equal to sum of Sl.No. (2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x + 2xii+2xiii+2iv)	Schedule BFLA Sl no 2xvi should be equal to sum of Sl no (2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x + 2xi+2xii+2xiv
29 3	A	In Schedule BFLA, Sl.No. xvii should be equal to sum of Sl.No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)	If value at field xvii is not equal to the sum of sl no (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
29 4	A	In Schedule BFLA, Sl.No. 3xvi should be equal to sum of Sl.No. (3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v)	Schedule BFLA Sl no 3xvi should be equal to sum of Sl no (3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3xiv+3xv)
29 5	A	In Schedule BFLA, Sl.No. 4xvi should be equal to sum of Sl.No. (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4iv+4v)	Schedule BFLA Sl no 4xvi should be equal to sum of Sl no (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4xiv+4xv)
29 6	A	The value claimed as Brought forward allowance under section 35(4) set off in Schedule BFLA should be same as reflecting in Schedule UD	In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off is NOT EQUAL TO total of Col. 7 of UD
29 7	A	The value claimed as Brought forward depreciation set off in Schedule BFLA should be same as reflecting in Schedule UD	In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off is NOT EQUAL TO total of Col. 4 of UD
29 8	A	In Schedule BFLA, Sl.No. 1i should be	If value at field 1i is not equal to sl no (5ii of schedule CYLA)

		equal to Sl.No. 5ii of schedule CYLA	
299	A	In Schedule BFLA, Sl.No. 1ii should be equal to Sl.No. 5iii of schedule CYLA	If value at field 1ii is not equal to sl no(5iii of schedule CYLA)
300	A	In Schedule BFLA, Sl.No. 1iii should be equal to Sl.No. 5iv of schedule CYLA	If value at field 1iii is not equal to sl no(5iv of schedule CYLA)
301	A	In Schedule BFLA, Sl.No. 1iv should be equal to Sl.No. 5v of schedule CYLA	If value at field 1iv is not equal to sl no(5v of schedule CYLA)
302	A	In Schedule BFLA, Sl.No. 1v should be equal to Sl.No. 5vi of schedule CYLA	If value at field 1v is not equal to sl no(5vi of schedule CYLA)
303	A	In Schedule BFLA, Sl.No. 1vi should be equal to Sl.No. 5vii of schedule CYLA	If value at field 1vi is not equal to sl no(5vii of schedule CYLA)
304	A	In Schedule BFLA, Sl.No. 1vii should be equal to Sl.No. 5viii of schedule CYLA	If value at field 1vii is not equal to sl no(5viii of schedule CYLA)
305	A	In Schedule BFLA, Sl.No. 1viii should be equal to Sl.No. 5ix of schedule CYLA	If value at field 1viii is not equal to sl no(5ix of schedule CYLA)
306	A	In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 5x of schedule CYLA	If value at field 1ix is not equal to sl no(5x of schedule CYLA)
307	A	In Schedule BFLA, Sl.No. 1x should be equal to Sl.No. 5xi of schedule CYLA	If value at field 1x is not equal to sl no(5xi of schedule CYLA)
308	A	In Schedule BFLA, Sl.No. 1xi should be equal to Sl.No. 5xii of schedule CYLA	If value at field 1xi is not equal to sl no(5xii of schedule CYLA)
309	A	In Schedule BFLA, Sl.No. 1xii should be equal to Sl.No. 5xiii of schedule CYLA	If value at field 1xii is not equal to sl no(5xiii of schedule CYLA)
310	A	In Schedule BFLA, Sl.No. 1xiii should be	If value at field 1xiii is not equal to sl no(5xiv of schedule CYLA)

		equal to Sl.No. 5xiv of schedule CYLA	
31 1	A	In Schedule BFLA, Sl.No. 1xiv should be equal to Sl.No. 5xv of schedule CYLA	If value at field 1xiv is not equal to sl no(5xv of schedule CYLA)
31 2	A	In Schedule BFLA, Sl.No. 1xv should be equal to Sl.No. 5xvi of schedule CYLA	If value at field 1xv is not equal to sl no(5xvi of schedule CYLA)
31 3	A	In schedule CYLA, Sl.No. 2xvii cannot be more than Rs. 200000.	Sl. No. 2xvii cannot be more than Rs. 200000
31 4	A	In Schedule CYLA, HP Income should be equal to Sl.No. 4 of Schedule HP	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)].
31 5	A	Business & Profession Loss (other than speculation or specified business loss) should be equal to Sl.No. 2v of table E in Schedule BP	If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to[(-1) value Multiplied by (2v of table E of Schedule BP)
31 6	A	Other sources loss at Schedule CYLA should be equal to the amount mentioned in "Schedule OS".	If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to[(-1) value Multiplied by (6 of Schedule OS)].
31 7	A	In Schedule CYLA, Sl.No. 2xvii "Total loss set off" should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)	In Schedule CYLA, Sl.no 2xvii i.e Total loss set off should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)
31 8	A	In Schedule CYLA, Sl.No. 3xvii "Total loss set off" should be equal to sum of (3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi)	In Schedule CYLA, Sl.no 3xvii i.e Total loss set off should be equal to sum of (3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi)

319	A	In Schedule CYLA, Sl.No. 4xvii "Total loss set off" should be equal to sum of (4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)	In Schedule CYLA, Sl.no 4xvii i.e Total loss set off should be equal to sum of (4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)
320	A	In Schedule CYLA, Sl.No. 2xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 2i-2xvii	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and Value in 2xviii of Schedule CYLA is not equal to output of Sl.no.2i-2xvii Note : if result is -ve, restrict to Zero
321	A	In Schedule CYLA, Sl.No. 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 3i-3xvii	Value in 3xviii of Schedule CYLA is not equal to output of Sl.no. 3i-3xvii Note : if result is -ve, restrict to Zero
322	A	In Schedule CYLA, Sl.No. 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 4i-4xvii	Value in 4xviii of Schedule CYLA is not equal to output of Sl.no. 4i-4xvii Note : if result is -ve, restrict to Zero
323	A	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	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 Note : if result is -ve, restrict to Zero. Check for all rows.
324	A	In Schedule CYLA, Income from Business & profession (excluding Income from speculation income and income from specified business) should be equal to Sl.No. A38 in Schedule BP	In Schedule CYLA, enter amount in 1iv equal to A38 of Schedule BP. Note : only if A38 is +ve.
325	A	In Schedule CYLA, Speculative Income should be equal to SL.No. 3ii of Table E Schedule BP	In Schedule CYLA Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP
326	A	In Schedule CYLA, Specified business Income should be equal to Sl.No. 3iii of	In Schedule CYLA Specified business Income should be equal to SL.no. 3iii of Table E of Schedule BP

		Table E of Schedule BP	
327	A	In Schedule CYLA, Short term capital gain @15% should be equal to Sl.No. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to Sl.no. 9ii of item E of schedule CG
328	A	In Schedule CYLA, Short term capital gain @30% should be equal to Sl.No. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to Sl.no. 9iii of item E of schedule CG
329	A	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to Sl.No. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to Sl.no. 9iv of item E of schedule CG
330	A	In Schedule CYLA, Short term capital gain taxable at special rates in India as per DTAA should be equal to Sl.No. 9v of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to Sl.no. 9v of item E of schedule CG
331	A	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl.No. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to Sl.no. 9vi of item E of schedule CG
332	A	In Schedule CYLA, Long term capital gain taxable @20% should be equal to Sl.No. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to Sl.no. 9vii of item E of schedule CG
333	A	In Schedule CYLA, Long term capital gain taxable as per DTAA @special rate should be equal to Sl.No. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to Sl.no. 9viii of item E of schedule CG

33 4	A	In Schedule CYLA, 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	Value in 1xiv of Schedule CYLA is not equal to Sl.no. 6 of schedule OS(provided 6 is positive)
33 5	A	In Schedule CYLA, Profit from owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to Sl.no. 8e of schedule OS (provided that 8e is positive)
33 6	A	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to Sl.No. 2f of Schedule OS	Value in 1xvi of Schedule CYLA is not equal to Sl.no. 2f of schedule OS
33 7	A	In Schedule CYLA, Salary Income should be equal to Sl.No. 6 of Schedule Salary	Value in 1ii of Schedule CYLA is not equal to 6 of Schedule S
33 8	A	In Schedule RA, Total donation should be equal to Donation in cash + Donation in other mode	If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode
33 9	A	In Schedule RA, Total of column Donation in cash should be equal to the sum of individual value of donation in cash	If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash Total of Cash donation is not equal to sum of individual rows
34 0	A	In Schedule RA, Total of column Donation in other mode should be equal to the sum of individual value of donation in other mode	If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other than cash Total of donation Other mode is not equal to sum of individual rows
34 1	A	In Schedule RA, Total donation should be equal to sum of individual value of total donation	If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows

34 2	D	If deduction u/s 10AA is claimed in the Income Tax Return then Form 56F should be filed	If amount entered at S.No. 13 of "Part B-TI" >0, and form 56F for the AY 2021-22 is not filed.
34 3	A	In Schedule 10AA, value at field "Total deduction under section 10AA" should be equal to sum of column "Amount of deduction"	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
34 4	D	Deduction u/s 10AA shall be allowed only if return is filed within due date allowed u/s 139(1)	Assessee claiming deduction u/s 10AA but filing section selected is 139(4)
34 5	A	In Schedule ICDS, Sl.No. 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)	If value at field 11a is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive
34 6	A	In Schedule ICDS, Sl.No. 11b should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)	If value at field 11b is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is negative
34 7	A	In Schedule TPSA, Income tax payable should be equal to 18% of amount of primary adjustment	In Schedule TPSA, Sr. No. 2a is less than 18% of sr. no. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time" Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)
34 8	A	In Schedule TPSA, Surcharge should be equal to 12% of amount of Additional income tax payable	In Schedule TPSA, Sr. No. 2b is less than 12% of (2a "Additional Income tax payable) Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)
34 9	A	In Schedule TPSA, Health & Education cess should be equal to 4% of (Additional income tax payable + Surcharge)	In Schedule TPSA, Sr. No. 2c is less than 4% of (2a +2b) Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)

350	A	In Schedule TPSA, total additional tax payable should be equal to sum of Additional income tax payable + Surcharge + Health & education cess	In Schedule TPSA, Sr. No. 2d is less than sum of (2a +2b+2c)
351	A	In Schedule TPSA, Sl.No. 3 should be equal to sum of column 9 "Amount deposited"	In Schedule TPSA, Sr. No. 3 is greater than sum of amount deposited in Row 9
352	A	In Schedule TPSA, net tax payable should be equal to the difference of "Total additional tax payable" and "Taxes paid"	In Schedule TPSA, Sr. No. 4 is not equal to (2d-3)
353	A	In Schedule Part A-OI, "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "Yes" then schedule TPSA should be filled	In Schedule Part A-OI, Sr. No. 17 flag is yes and Schedule TPSA is blank
354	A	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date" cannot be after Sytem date
355	A	If Assessee is liable for audit u/s 44AB then Part A BS and Part A P&L should be filled	Part A -General -Audit information, Sl no b (44AB) is Yes and Part A BS and Part A P&L are blank (i.e.,Zero or Null)
356	A	If assessee is liable for audit u/s 92E then Part A BS and Part A P&L should be filled	Flag for "Are you liable to audit u/s 92E" of Audit information is 'Yes' and Part A BS & Part A P&L is blank
357	A	In Schedule Part A BS, "Sources of funds" should match with "Total application of funds"	S.No 4.-" Sources of funds" is NOT EQUAL TO S.No 5 Total application of funds in Balance sheet

358	A	In Schedule Part A BS, "Total of Proprietor's fund" should be equal to sum of "Proprietor's Capital" and "Total Reserve and surplus"	If sl no 1c is not equal to sum of sl no 1a + 1bv
359	A	In Schedule Part A BS, "Total Loan Funds" should be equal to sum of "Secured Loans" and "Unsecured Loans"	If sl no 2c is not equal to sum of sl no 2 (aiii + biii)
360	A	In Schedule Part A BS, "Total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds and Deferred Tax Liability	If sl no 4 is not equal to sum of sl no (1c + 2c + 3)
361	A	In Schedule Part A BS - Application of funds, "Total of investments" should be equal to sum of Long term Investments and Short term Investments	If sl no 2c is not equal to sum of sl no 2 (aiii + biv)
362	A	In Schedule Part A BS - Application of funds, "Total of current assets" should be equal to sum of inventories, sundry debtors, sum of cash and bank balances and other current assets	If sl no 3av is not equal to sum of sl no 3a (iE + aii + iiiC + aiv)
363	A	In Schedule Part A BS - Application of funds, "Total of net current assets" should be equal to difference between "Total of current assets, loans and advances" and "Total current liabilities and provisions"	If sl no 3e is not equal to difference of sl no (3c – 3diii)

364	A	In Schedule Part A BS - Application of funds, "Total of application of funds" should be equal to sum of Total Fixed Assets, Total Investments, Total Current assets, loans and advances and Total Miscellaneous expenditure	If sl no 5 is not equal to sum of $sl\ no\ (1e + 2c + 3e + 4d)$
365	A	If assessee is governed by Portuguese Code then "PAN of Spouse" should be provided.	If section 5A flag in Schedule General Information is "Y" then PAN/Aadhaar of the spouse is mandatory.
366	A	In Schedule 5A, Sl. No. 5 Total should be equal to sum of Sl. No. (1+2+3+4)	In Schedule 5A, Sl. No. 5 Total should be equal to sum of Sl. No. (1+2+3+4)
367	A	In Schedule ESR, Sl.No.4 "Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2)" should be equal to Sl.No.3-Sl.No.2	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR.
368	A	In Schedule ESR, Sl.No. x should be equal to sum of Sl.No. i+ii+iii+iv+v+vi+vii+viii+ix	If the value at field x is not equal to sum of sl no i+ii+iii+iv+v+vi+vii+viii+ix
369	D	It is mandatory to file form 3CLA-Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility within specified due date in order to claim benefit of deduction u/s 35(2AB).	If amount is greater than 0 in schedule ESR - Field reference (vii)
370	A	In Schedule DPM, Sl.No. 6 should be equal to (3b+4-5) Or enter zero if result is	If the Value at field 6 is not equal to sum of Sl no 3b+4-5. Zero if result is negative

		negative	
37 1	A	In Schedule DPM, Sl.No. 9 in should be equal to (7-8) Or enter zero if result is negative	If the Value at field 9 is not equal to difference of Sl no 7-8. Zero if result is negative
37 2	A	In Schedule DPM, Sl.No. 15 should be equal to sum of Sl.No. (10+11+12+13+14)	The value at field (15) of schedule DPM should be equal to sum of sr No. (10+11+12+13+14).
37 3	A	In Schedule DPM, Sl.No. 17 should be sum of Sl.No. (15-16)	The value at field (17) of schedule DPM should be equal to sum of sr No. (15-16).
37 4	A	In Schedule DPM, Written down value on the last day of previous year should be equal to Sl.No. 6+9-15 Or zero if the value is negative	Sl no 21 should be equal to sl no 6+ 9 -15 and if the sum is negative then the value shall be 0 Note : This rule will be applicable only if Sl.No. 20 is zero or null. If value is there in Sl.No. 20, then Sl.No. 21 should be equal to zero.
37 5	A	In Schedule DOA, Amount on which depreciation at full rate to be allowed should be equal to Sl.No. 3 + 4 - 5 Or zero if the value is negative	If the Value at field 6 is not equal to sum of Sl no 3+4-5. Zero if result is negative
37 6	A	In Schedule DOA, Sl.No. 9 should be equal to Sl.No. 7 - 8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of Sl no 7-8. Zero if result is negative Note : if sl.no.7-8 is positive and 3+4-5 is negative, then 9 should be equal to 7-8+(3+4-5) if result is positive . If result is negative, should equal to "0"
37 7	A	In Schedule DOA , Sl.No. 12 should be equal to sum of Sl.No. (10+11)	The value at field (12) of schedule DOA should be equal to sum of si No. (10+11).
37 8	A	In Schedule DOA, Sl.No. 14 should be equal to Sl.No. 12-13	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13
37 9	A	In Schedule DOA, Sl.No.17 should be equal to sum of Sl.No. (5+8-3-4-7-16)	If the Value at field 17 is not equal to Sl no 5+8-3-4-7-16

380	A	In Schedule DOA, Sl.No. 18 should be equal to Sl.No. (6+9-12)	If the Value at field 18 is not equal to Sl no 6+9-12 or Zero if result is negative Note : This rule will be applicable only if Sl.No. 17 is zero or null. If value is there in Sl.No. 17, then Sl.No. 21 should be equal to zero.
381	A	In Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl.No. (1a + 1b + 1c+1d)	Sl no 1d of schedule DEP should be equal to sum of 1a + 1b + 1c+1d
382	A	In Schedule DEP, total depreciation on building should be equal to sum of Sl.No. (2a + 2b + 2c)	Sl no 2d of schedule DEP should be equal to sum of sl no 2a + 2b + 2c
383	A	In Schedule DEP, total depreciation should be equal to sum of Sl.No. (1e+2d+3+4+5)	Sl no 6 of schedule DEP should be equal to sum of sl no 1e+2d+3+4+5
384	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to Sl.No. 17i or 18i, as applicable of Schedule DPM	Sl no 1a of schedule DEP should be equal to sl no 17i or 18i of schedule DPM. Note : If value > 0 is there in sl.no.18i of DPM, then Sl.no.1a of DEP should be same as sl.no.18i of DPM
385	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to Sl.No. 17ii or 18ii, as applicable of schedule DPM	Sl no 1b of schedule DEP should be equal to sl no 17ii or 18ii of schedule DPM Note : If value > 0 is there in sl.no.18ii of DPM, then Sl.no.1b of DEP should be same as sl.no.18ii of DPM
386	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to Sl.No. 17iii or 18iii, as applicable of schedule DPM	Sl no 1c of schedule DEP should be equal to sl no 17iii or 18iii of schedule DPM Note : If value > 0 is there in sl.no.18iii of DPM, then Sl.no.1c of DEP should be same as sl.no.18iii of DPM

387	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to Sl.No. 17iv or 18iv, as applicable of schedule DPM	Sl no 1d of schedule DEP should be equal to sl no 17iv or 18iv of schedule DPM Note : If value > 0 is there in sl.no.18iv of DPM, then Sl.no.1d of DEP should be same as sl.no.18iv of DOA
388	A	In Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to Sl.No. 14ii or 15ii, as applicable of schedule DOA	Sl no 2a of schedule DEP should be equal to sl no 14ii or 15ii of schedule DOA Note : If value > 0 is there in sl.no.15ii of DPM, then Sl.no.2a of DEP should be same as sl.no.15ii of DOA
389	A	In Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to Sl.No. 14iii or 15iii, as applicable of schedule DOA	Sl no 2b of schedule DEP should be equal to sl no 14iii or 15iii of schedule DOA Note : If value > 0 is there in sl.no.15iii of DPM, then Sl.no.2b of DEP should be same as sl.no.15iii of DOA
390	A	In Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to Sl.No. 14iv or 15iv, as applicable of schedule DOA	Sl no 2c of schedule DEP should be equal to sl no 14iv or 15iv of schedule DOA Note : If value > 0 is there in sl.no.15iv of DPM, then Sl.no. 2c of DEP should be same as sl.no.15iv of DOA
391	A	In Schedule DEP block of furniture and fittings should be equal to Sl.No. 14v or 15v, as applicable of schedule DOA	Sl no 3 of schedule DEP should be equal to sl no 14v or 15v of schedule DOA Note : If value > 0 is there in sl.no.15v of DPM, then Sl.no. 3 of DEP should be same as sl.no.15v of DOA
392	A	In Schedule DEP block of intangible assets should be equal to Sl.No. 14vi or 15vi, as applicable of schedule DOA	Sl no 4 of schedule DEP should be equal to sl no 14vi or 15vi of schedule DOA Note : If value > 0 is there in sl.no.15vi of DPM, then Sl.no. 4 of DEP should be same as sl.no.15vi of DOA
393	A	In Schedule DEP block of ships should be equal to Sl.No. 14vii or 15vii, as applicable of schedule DOA	Sl no 5 of schedule DEP should be equal to sl no 14vii or 15vii of schedule DOA Note : If value > 0 is there in sl.no.15vii of DPM, then Sl.no. 5 of DEP should be same as sl.no.15vii of DPM
394	A	In Schedule DCG, Sl.No. 1e of should be equal to sum of (1a + 1b +	If Sl no 1e is not equal to sum of 1a + 1b + 1c+ 1d

		1c+ 1d)	
39 5	A	In Schedule DCG, Sl.No. 2d should be equal to sum of (2a + 2b + 2c)	If Sl no 2d is not equal to sum of sl no 2a + 2b + 2c
39 6	A	In Schedule DCG, "Total deemed capital gains on sale of depreciable assets" should be equal to sum of Sl.No. (1e+2d+3+4+5)	If Sl no 6 is not equal to sum of sl no 1e+2d+3+4+5
39 7	A	In Schedule DCG, Sl.No. 1a should be equal to Sl.No. 20i of schedule DPM	Sl no 1a of schedule DCG is not equal to sl no 20i of schedule DPM
39 8	A	In Schedule DCG, Sl.No. 1b should be equal to Sl.No. 20ii of schedule DPM	Sl no 1b of schedule DCG is not equal to sl no 20ii of schedule DPM
39 9	A	In Schedule DCG, Sl.No. 1c should be equal to Sl.No. 20iii of schedule DPM	Sl no 1c of schedule DCG is not equal to sl no 20iii of schedule DPM
40 0	A	In Schedule DCG, Sl.No. 1d should be equal to Sl.No. 20iv of schedule DPM	Sl no 1d of schedule DCG is not equal to sl no 20iv of schedule DPM
40 1	A	In Schedule DCG, Sl.No. 2a should be equal to Sl.No. 17ii of schedule DPM	Sl no 2a of schedule DCG is not equal to sl no 17ii of schedule DOA
40 2	A	In Schedule DCG, Sl.No. 2b should be equal to Sl.No. 17iii of schedule DPM	Sl no 2b of schedule DCG is not equal to sl no 17iii of schedule DOA
40 3	A	In Schedule DCG, Sl.No. 2c should be equal to Sl.No. 17iv of schedule DPM	Sl no 2c of schedule DCG is not equal to sl no 17iv of schedule DOA
40 4	A	In Schedule DCG, Sl.No. 3 should be equal to Sl.No. 17v of schedule DPM	Sl no 3 of schedule DCG is not equal to sl no 17v of schedule DOA
40 5	A	In Schedule DCG, Sl.No. 4 should be equal to Sl.No. 17vi of schedule DPM	Sl no 4 of schedule DCG is not equal to sl no 17vi of schedule DOA

406	A	In Schedule DCG, Sl.No. 5 should be equal to Sl.No. 17vii of schedule DPM	Sl no 5 of schedule DCG is not equal to sl no 17vii of schedule DOA
407	A	In Schedule CG, STCG on depreciable assets at Sl.No. A6e should be equal to Sl.No. 6 of Schedule DCG	The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG
408	A	In Part A Manufacturing Account, Total of Opening Inventory at Sl.No. 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory Sl no 1Aiii is not equal to 1Ai+1Aii
409	A	In Part A Manufacturing Account, Total of Direct expenses should be equal to sum of individual break-up of direct expenses	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
410	A	In Part A Manufacturing Account, Total Factory overheads should be equal to the sum of individual break-up of Factory overheads	Total Factory overheads as per Sl no 1Evii is not equal to the total of sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
411	A	In Part A Manufacturing Account, Total debits to manufacturing account as per Sl.No. 1F should be equal to Sl.No. 1(Aiii+B+C+D+Evii)	Total debits to manufacturing account as per Sl no 1F is not equal to Sl no 1(Aiii+B+C+D+Evii)
412	A	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
413	A	In Part A Manufacturing Account, Sl.No. 3 "Cost of Goods Produced – transferred to Trading	Sl no 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2

		Account (1F - 2)" should be equal to 1F-2	
41 4	A	In Part A Manufacturing Account, Negative signs will not be allowed other than in Sl.No. 3 "Cost of Goods Produced – transferred to Trading Account"	Value at field other than sl no 3 of Manufacturing account is negative
41 5	A	In Part A-Trading Account, Total of other operating revenue should be consistent with individual row item	In Part A -Trading Account-sum of sl.no. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c)
41 6	A	In Part A-Trading Account, Sl.No. 4A(iv) should be equal to sum of Sl.No. 4A(i)+4A(ii)+4A(iii)	In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iii) and value at Sl no. 4A(iv) are inconsistent
41 7	A	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of Sl.No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii	In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in sl no 4Cix is not equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
41 8	A	In Part A-Trading Account, Total revenue from operations in Sl.No. 4D should be equal to (Aiv + B +Cix)	Total revenue from operations in Sl no 4D is not equal to (Aiv + B +Cix)
41 9	A	In Part A Trading Account, Total Direct expenses should be equal to sum of carriage Inward, power and fuel and other direct expenses	Direct expenses in sl no 9 is not equal to sum of 9i+9ii+9iii
42 0	A	In Part A Trading Account, Total of Duties and taxes, paid or payable, in respect of goods and services purchased should be equal to sum of (10i + 10ii + 10iii + 10iv + 10v	Duties and taxes, paid or payable, in respect of goods and services purchased as per sl no 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi

		+ 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	
42 1	A	In Part A Trading Account, Sl.No. 12 should be equal to sum of (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per Sl no 12 is not equal to Sl no (6-7-8-9-10xii-11)
42 2	A	In Part A Trading Account, Negative signs should not be allowed other than in Sl.No. 11 and/or 12	Value at field other than sl no 11 and/or 12 of Trading account is negative
42 3	A	In Part A Trading account, turnover is more than Rs. 10 crores or receipts from profession is more than Rs. 50 lakhs then assessee is liable to get books of accounts audited u/s 44AB	If Part A Trading account, Sl no Aiv is greater than Rs. 10 crores and AND In Part A -General Audit Information - a2ii or a2iii or both are selected as No or B is greater than Rs. 50 Lakhs and in audit information sl no b flag is 'NO'
42 4	A	Value mentioned in Sl.No. 11 Cost of Goods Produced – transferred from Manufacturing Account should be equal to value mentioned in Sl.No. 3 of Part A Manufacturing Account Cost of goods produced – Transferred to trading Account	Sl no 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to Sl no. 3 of Part A Manufacturing Account-Cost of Goods Produced – transferred to Trading Account.
42 5	A	Sl.No. 13 Gross profit transferred from Trading Account should be equal to Sl.No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account	Sl no 13 Gross profit transferred from Trading Account od Part A P&L should be equal to Sl no 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account

426	A	In schedule Part A-P & L, total of Any Other Income (Specify Nature and Amount) at Sl.No. 14xic should be equal to break up of Sl.No. 14x(ia + ib)	In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at Sl.No. 14.xic shall be equal to sum of Sl.No. 14.x.(ia + ib)
427	A	In schedule Part A-P & L, total of other income at Sl.No.14 should be equal to the sum of break up of other income.	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xic) is not equal to total of other income in Schedule Part A- P&L
428	A	In Part A P&L, Sl.No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of Sl.No. 13+14xii	In part A P& L sl no. 15 should be equal to sum of 13+14xii
429	A	In Part A P&L, If Sl.No. 22xiia is Yes then Sl.No. 22xiib should be filled	If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
430	A	In Part A P&L, Sl.No. 22xi Compensation to employees should be equal to sum of 22i to 22x	Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x
431	A	In Part A P&L, Sl.No. 23v "Total expenditure on insurance" should be equal to the sum of Medical Insurance, Life Insurance, Keyman's Insurance and Other Insurance including factory, office, car, goods, etc.	Sl no 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of sl no 23i + 23ii + 23iii + 23iv)
432	A	In Part A P&L, "Total Commission" at Sl.No.30iii should be equal to the sum of commission Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 30iii commission should be equal to sl no 30i+30ii

43 3	A	In Part A P&L, "Total Royalty" at Sl.No. 31iii should be equal to the sum of Royalty Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 31iii Royalty should be equal to sl no 31i+31ii
43 4	A	In Part A P&L, Sl.No. 32iii "Professional / Consultancy fees / Fee for technical services" should be equal to the sum of fees Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
43 5	A	In Sch P&L , Sl.No. 44x should be equal to breakup individual values	Sl no 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
43 6	A	In Part A P&L, Sl.No. 46 "Other expenses" should be equal to the sum of individual fields	Sl no 46 Other expenses should be equal to sum of 46i+46ii
43 7	A	In Part A P&L, Sl.No. 47 "Total Bad Debt" should be equal to the sum of Individual fields	In schedule Part A-P & L, the sum of Bad Debts, amount entered in Sl. No 47i + 47ii + 47iii shall be consistent with total of Sl.No.47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii)
43 8	A	In Part A P&L, Sl.No. 50 "Profit before interest, depreciation and taxes" should be equal to the sum of (15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49))	Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)

439	A	In Part A P&L, Sl.No. 51iii should be equal to sum of Interest Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 51iii interest should be equal to sl no 51i+51ii
440	A	In Part A P&L, Sl.No. 53 "Net profit before taxes" should be equal to the sum of (Profit before Interest, depreciation and taxes - Total Interest - Depreciation and amortization)	Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
441	A	In Part A P&L, Sl.No. 56 "Profit after tax" should be equal to the sum of (Net Profit before Taxes - provision for current tax - provision for deferred tax)	Sl no 56 Profit after tax should be equal to 53 - 54 - 55
442	A	In Part A P&L, Sl.No. 58 should be equal to sum of Sl.No. 56 + 57	Sl no 58 Amount available for appropriation, should be equal to 56+57
443	A	In Part A P&L, Sl.No. 60 "Balance carried to balance sheet in proprietor's account" should be equal to Sl.No. 58 - 59	sl no 60 Balance carried to balance sheet in proprietor's account should be equal to sl no 58 –59
444	A	In Part A P&L, Sl.No. 61(i)" Gross Turnover or Gross Receipts" should be equal Sl.No. 61ia + 61ib	Sl no 61(i) Gross Turnover or Gross Receipts should be equal to sum of sl no 61ia + 61ib
445	A	In Part A P&L, Sl.No. 61(ii) Presumptive Income under section 44AD should be equal to Sl.No. 61iia + 61iib	Sl no 61(ii) Presumptive Income under section 44AD should be equal to sum of sl no 61iia + 61iib

44 6	A	In Profit & Loss A/c, field 61(ii)(a) cannot be less than 6% of field 61(i)(a).	sl no 61ia cannot be less than 6% of the amount in sl no 61ia Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)
44 7	A	In Profit & Loss A/c, field 61(ii)(b) cannot be less than 8% of field 61(i)(b).	sl no 61iib cannot be less than 8% of the amount in sl no 61ib Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)
44 8	A	Income disclosed u/s 44AD can not be more than gross receipts	Part A P&L - sl no 61ib is Less than 61iib
44 9	A	Income disclosed u/s 44AD can not be more than gross Turnover	Part A P&L - sl no 61ia is Less than 61iia
45 0	A	In Profit & Loss A/c, Sl.No. 62ii cannot be less than 50% of the amount in Sl.No. 62i	Sl no 62ii is less than 50%of 62i Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)
45 1	A	In Part A P&L, if "Business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.	If In Part A P&L "business code" u/s 44AD is selected and income in field 61(i) and/or 61(ii) is zero or null
45 2	A	In Part A P&L, Nature of business must be filled by the assessee if 61(i) and /or (ii) is greater than zero	If sl no 61 nature of business is blank and sl no 61 (i) and/or 61(ii) is greater than zero
45 3	A	In Part A P&L, If "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.	If In Part A P&L "business code" u/s 44ADA is selected and income in field 62(i) and/or 62(ii) is zero or null
45 4	A	In Part A P&L, Nature of profession must be filled by the assessee if 62(i) and /or (ii) is greater than zero	If sl no 62 nature of Profession is blank and sl no 62 (i) and/or 62(ii) is greater than zero
45 5	A	In Part A P&L, If "business code" u/s 44AE is selected then it is mandatory to	If In Part A P&L "business code" u/s 44AE is selected and income in field 63(i) and/or 63(ii) is zero or null

		declare income u/s 44AE.	
456	A	In Part A P&L, Nature of business must be filled by the assessee if 63(ii) is greater than zero	If sl no 63 nature of business is blank and sl no 63(ii) is greater than zero
457	A	In Part A P&L, Income u/s 44ADA cannot be more than Gross receipts	Part A P&L - sl no 62ii is more than 62i
458	A	In schedule BP value mentioned in the field 36(i) "Section 44AD" should be equal to the amount mentioned at the field "Presumptive income under section 44AD" of Schedule P&L.	If sl no 36(i) is not equal to 61(ii) of schedule P&L
459	A	In schedule BP, field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.	If sl no 36(ii) is not equal to 62(ii) of schedule P&L
460	A	In schedule BP, field 36(iii) "Section 44AE (63(ii) of schedule P&L)" should match with field 63(ii) "Total presumptive income from goods carriage u/s 44AE" of Schedule Profit & Loss A/c	If sl no 36(iii) is not equal to 63(ii) of schedule P&L
461	A	In Part A P&L, If Sl.No. 63(ii) "Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE should be filed.	In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 63(ii) (Presumptive Income) is MORE THAN ZERO but details in table from "registration no.of vehicle" to "Presumptive income" were not filled

46 2	A	In Part A P&L, Total presumptive income from goods carriage u/s 44AE in field 63(ii) should be equal to the breakup of presumptive income u/s 44AE in column 5	Part A P&L - Sl No. 63(ii) is not equal to column 5 "Presumptive income u/s 44AE "
46 3	A	In Part A P&L, in table 63(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.	In schedule 44AE, total of all such individual rows is MORE THAN 120.
46 4	D	In Part A P&L, tonnage of goods carriage cannot exceed 100MT	if in 44AE table column no 2 is exceeding 100 MT
46 5	A	In Part A P&L, in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.	In Sl no 63 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months
46 6	A	In Schedule BP, Sl.No. 2a "Net profit or loss from speculative business" should be equal to 65iv of Schedule P&L	In Sch BP Pt 2a "Net profit or loss from speculative business" is not equal to 65iv of Schedule P&L Note this rule to be implemented only if Sl.No. 65(iv) > Null/Blank
46 7	A	Presumptive Business Income Under Section 44AD cannot be disclosed by Non-Resident.	status in Part A - General is selected as non resident and value at field 44AD & 44ADA is greater than Zero

468	A	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1).	The value at field "61ii" is greater than " zero" in schedule P/L and In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008,16009,16011,16013,16018, 16019_1, 16020, 18001,18002,18003,18004,18005,18010,18011,18012, 18013,18014, 18015, 18016,18017,18018, 18019, 18020, 20010,20011,20012, 09005
469	A	Tax Payer has claimed loss under the head "Profits and gains of Business or Profession"/No account Case section(Part B) of Profit & Loss A/c; however, then Part A - Balance Sheet and Part A - Profit and Loss Account should be filled and books of account should be audited.	(1a. In P&L, if gross profit / net profit [field ref (in fields 64(i)(b) / 64(i)(d) / 64(ii)(b) / 64(ii)(d) / 65(ii) / 65(iv) or sum of negative values of these all fields) < - 2.50 L or 1b. Sum of negative values of 64(i)(d) + 64(ii)(d) + 65(iv) or Sum of negative values of 64(i)(b) + 64(ii)(b) + 65(ii) < -2.5L or 2. In BP, sl.no.1 < -2.5 L or 3. In BP, sl.no.38 < -2.5L) AND (a. Trading, Manufacturing and P&L filled but Balance Sheet is not filled or b. Balance Sheet filled but Trading, Manufacturing and P&L is not filled or c. both Trading, Manufacturing and P&L and Balance Sheet are not filled) Note : Zero and NULL, both are treated as Not filled. Note : Fields in Trading, Manufacturing and P&L from sl.no.1 to sl.no.53. Note : Balance sheet : fields sl.no.1 to 5 in "Source of funds" and sl.no.1 to 5 in "Application of funds"

470	A	Income under business and profession is disclosed then gross receipts should be mentioned in profit and loss account OR Profit shown is less than 50% of gross receipts then details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General should be filled	44AB Flag = No in Audit information schedule AND In Part B – TI, Total Income > 2,50,000/- AND Presumptive income u/s 44ADA field in Schedule BP > Zero AND All other fields in Schedule BP = Zero or Null AND 44ADA income in Schedule BP < 50% of (sum of item 4B (Gross Receipts from profession) of Trading account, 62(i) of P&L and 64(ii)(a) (Gross receipts from profession in no accounts case) OR Item 4B (Gross Receipts from profession) of Trading account > Zero/Null AND/OR Sr.No.64 (ii)a (Gross Receipts in case of No accounts case) of Part B-P&L > Zero/Null AND Sr.No.62(i) of P&L > Zero/Null AND 44ADA in Schedule BP>Zero/Null AND In Part B-TI, Total Income > 2,50,000/- AND 44ADA in Schedule BP < Sl No. 1 of ScheduleBP And 44ADA in Schedule BP< 50% of Sl.No.62(i)(Gross receipts u/s.44ADA) OR 44ADA in Schedule BP>Zero And Item 4B (Gross Receipts from profession) of Part A-P&L = Zero/Null And Sr.No. 64(ii)(a) (Gross Receipts from profession in case of No accounts case) of P&L = Zero/Null and sl.no.62(i) of P*L - Zero/null Note: 1) While computing 50% in the above conditions, a threshold benefit of Rs.1,000/- to be given

47 1	A	In Schedule P&L, Sl.No. 64(i)(d) should be equal to Sl.No. 64(i)(b) - 64(i)(c).	In Schedule P&L, Sl.No 64(i)(b)- Sr.no 64(i)(c) NOT equal to Sl.No 64(i)(d). Note : If Sl.No 64(i)(b)- Sr.no 64(i)(c) is negative, consider it as zero.
47 2	A	In Schedule P&L, Sl.No. 64(ii)(d) should be equal to Sl.No. 64(ii)(b) - 64(ii)(c).	In Schedule P&L, Sr.no 64(ii)(b)- Sr.no 64(ii)(c) should be equal to Sr.no 64(ii)(d) Note : If Sl.No 64(ii)(b)- Sr.no 64(ii)(c) is negative, consider it as zero.
47 3	A	In Schedule P&L, Sl.No. 64(i)(b) cannot be more than Sl.No. 64(i)(a)	In Schedule P&L, Si.no 64(i)(b) is more than Si.no64(i)(a)
47 4	A	In Schedule P&L, Sl.No. 64(ii)(b) cannot be more than Sl.No. 64(ii)(a)	In Schedule P&L, Si.no 64(ii)(b) is more than Si.no 64(ii)(a)
47 5	A	In Schedule P&L, Sl.No. 64ia should be equal to sum of Sl.No. 64ia1 + 64ia2	Sl no 64ia should be equal to sum of Sl no 64ia1+64ia2
47 6	A	In Schedule P&L, Sl.No. 64iia should be equal to sum of Sl.No. 64iia1 + 64iia2	Sl no 64iia should be equal to sum of sl no 64iia1+64iia2
47 7	A	In Schedule P&L, Total profit as per Sl.No. 64iii should be equal to sum of 64i + 64ii	Total profit as per 64iii should be equal to sum of 64i+64ii
47 8	A	In Part A P&L, Sl.No. 65iv "Net income from speculative activity" should be equal to equal with the difference between Gross profit (65ii) and Expenses (65iii)	Sl no 65iv Net income from speculative activity should be equal to Gross profit (65ii)- Expenses 65(iii)
47 9	A	Assessee should provide valid Mobile Number	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid.
48 0	A	HUF cannot claim relief u/s 89	In Filing status assessee is HUF, Sl. No.6a (Relief u/s 89) in Part B-TTI cannot be claimed
48 1	A	Name entered in the return should match with the name as per	The name as entered by you in the return does not match with the name as per the PAN date base.

		the PAN database	
48 2	A	If taxpayer claiming benefit of senior citizen or super senior citizen then date of birth should be matched with PAN database	The Date of Birth mentioned in Part A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base/ Aadhaar Database Note: This rule is applicable only if status of assessee is individual
48 3	A	If the original return is filed under section 142(1) then taxpayer cannot file revised return	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
48 4	A	In Part A General, "Whether you have held unlisted equity shares at any time during the previous year?" is selected as "Yes" then details in table should be filled	In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled Following condition to be factored: If any field > 0 then rule is not applicable i.e ignore this rule i.e. If all the fields in is 0 only then trigger this rule
48 5	A	In Part A General information, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as Yes then schedule 5A should be filled	In Part-A general Sl. No.F "status 5A" is Yes -and None of the columns in Schedule 5A are filled
48 6	A	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.	"In Part A General, Return is being filed by Representative Assessee but the PAN quoted in representative assessee field is not same as the PAN who is trying to upload the return. Note: This rule will be applicable only if field "Whether this return is being filed by a representative assessee?" is selected as Yes"
48 7	A	In Verification, if representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative	If in Part- Verification capacity is selected as "Representative" from drop down & Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)" is not filled.

		assessee" & details of representative assessee in Part-A General and details of representative should be filled	
48 8	A	In Part A General, Are you filing return of income under Seventh proviso to Section 139(1) is selected as Yes then details should be provided	In Part-A general if Yes is selected in "Are you filing return of income under Seventh proviso to Section 139(1) " AND Details are not filled Note: This rule is applicable only if status of assessee is individual
48 9	A	In Part A General, Whether you were Director in a company at any time during the previous year? is selected as Yes then the details should be filled	In Part-A general if Yes is selected in "were Director in a company at any time during the previous year?" AND at least one row is not filled
49 0	A	Donee PAN mentioned in Schedule 80G cannot be the same as the assessee PAN or the verification PAN	If "PAN of the donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .
49 1	B	If assessee is liable to audit u/s 44AB then Form 3CA-3CD / Form 3CB-3CD should be filed.	If Part A- general Audit details (b) selected as "yes" and If Part A -general Audit details (c) selected as "yes", and Form 3CA-3CD or Form 3CB-3CD for the AY 2021-22 is not filed
49 2	D	If audit report u/s 44DA is mentioned then Form 3CE is should be filed.	If Part A general field d(2)section selected as 44DA and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes , and form 3CE for the AY 2021-22 is not filed.
49 3	D	Assessee has Capital Gain in case of Slump Sale then Form 3CEA should be filed	If field A2 and B2 of Sch CG is greater than zero, and form 3CEA for the AY 2021-22 is not filed.
49 4	D	If assessee is liable to audit u/s 92E then Form 3CEB should be filed.	If Part A general field "Are you liable for audit u/s 92E" and if in Part A General Audit field "whether the accounts have been audited u/s. 92E?" Has been selected as yes , and form 3CEB for the AY 2021-22 is not filed.

49 5	D	If assessee is liable to pay AMT u/s 115JC then Form 29C should be filed.	If Part A general field d(2) section selected as 115JC and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes , , and form 29C for the AY 2021-22 is not filed.
49 6	A	In Part A General information, if Assessee is liable for audit u/s 44AB and Yes is selected for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished	Audit information, Sl no b and c are selected as 'Yes' and sl no C(1), C(2), C(3) , C(6), C(7) are blank
49 7	A	In Part A General information, "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" is mandatory	Audit Information, Sl. No. a2 cannot be blank
49 8	A	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No then Sl.No. a2i cannot be left blank	Audit Information, Sl. No. a2i cannot be blank, if a2 is selected as no
49 9	A	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as Yes, then Sl.No. a2ii cannot be left blank	Audit Information, Sl. No. a2ii cannot be blank, if a2 (i) is selected as Yes

500	A	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No, then Sl.No. a2iii cannot be left blank	Audit Information, Sl. No. a2iii cannot be blank, if a2 (i) is selected as Yes
501	A	In Part A General information, Date of audit report cannot be after system date	"Date of Audit report" in Part A General : Audit Information at C-7 , D(ii), D (iii), e(iv) cannot be greater than system date
502	A	Non-resident is not eligible to disclose Income from Patent u/s 115BBF	In Filing status Residential Status is "Non Resident" and Sl. No. 2dxvi (115BBF) of Schedule OS or 3e (115BBF) in Schedule BP is greater than Zero
503	A	If Assessee is not liable to maintain accounts as per section 44AA, then clause 6 of Balance sheet and clause 61 to 65 of profit and loss account cannot be blank	Audit information, If No is selected for field "whether you have maintained the accounts as per section 44AA"
504	A	TAN number should be valid.	First three alphabets should be as per list TAN codes on field TAN
505	A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 112A Note : round of each field total for +100 or -100.
506	A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 Note : Round off +2 and - 2 for Col 7 will be allowed
507	A	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 Note : Round off +2 and - 2 for Col 9 will be allowed

508	A	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 112A Note : round of each field for +100 or -100.
509	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +100 or -100.
510	A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +100 or -100.
511	A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column	In Schedule 112A, Total should be equal to the sum of Sl. No. (1+2+3+4+.....) Note : round of each field total for +100 or -100.
512	A	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso Note : round of each field for +100 or -100.
513	A	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
514	A	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11

51 5	A	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso Note : round of for +100 or -100.
51 6	A	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +100 or -100.
51 7	A	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +100 or -100.
51 8	A	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of Sl. No. (1+2+3+4+.....) Note : round of each field total for +100 or -100.
51 9	A	In Schedule 80G, amount of deduction computed should not be more than the eligible amount	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (F in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
52 0	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. A against one donee PAN.	in Schedule 80G sl no A / B/ C/D donation in cash is more than Rs. 2000 in each field If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode
52 1	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. B against one donee PAN.	

52 2	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one donee PAN.	
52 3	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. D against one donee PAN.	
52 4	A	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
52 5	A	in Schedule 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode
52 6	A	in Schedule 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode
52 7	A	in Schedule 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode
52 8	A	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)

529	A	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f" in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note 2: Rounding off +2 and -2. (i.e, if the value in XML is between +2 and -2 of temporary calculated value, don't restrict the xml)
530	A	In Schedule HP, Ownership of house is selected as co-owned house property then assessee's share and co-owner(s) share should be equal to 100 %.	In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%.
531	A	In Schedule HP, In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties).
532	A	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero	If in "Schedule HP", Co-owned Flag is Y and Assessee's share of percentage in property is ZERO and Sl.no. "1h" is greater than ZERO.
533	A	In Schedule HP, Municipal tax cannot be claimed if Gross rent received/ receivable/ lettable value is zero or null	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null
534	A	In Schedule HP, Type of "House Property" is selected as "Self-occupied" then maximum Interest on borrowed capital cannot be claimed more than Rs. 2,00,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and type of House property is selected as "SOP", and value at field 1h, 2h....n..... of Schedule HP is greater than 2 lakh.

		regime u/s 115BAC?	
53 5	A	In Schedule HP, Sl.No. 3 should be equal to sum of Sl.No. 1k+2K+2	In schedule HP, sl.no.4 (Income from House property) is not equal to sum of sl.no.1k (of all properties) + sl.no.23
53 6	A	In Schedule HP, In case of type of property is let out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
53 7	A	In Schedule HP, Sl.No. 1e - Annual Value should be equal to Sl.No. (1a- 1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of Sl no. (1a-1d)
53 8	A	In Schedule HP, Sl.No. 1d -Total should be equal to Sl.No. (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of Sl no. (1b+1c)
53 9	A	In Schedule HP, Sl.No. 1i "Total" should be equal to Sl.No. (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of Sl no. (1g+1h)
54 0	A	In Schedule HP, Sl.No. 1k "Income from House Property (1f – 1i + 1j)" should be equal to Sl.No. (1f – 1i + 1j)	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of Sl no. (1f-1i+1j)
54 1	A	In Schedule HP, Sl.No. 2 "Pass through income" should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP Sl. No. 2 is not equal to the sum of net income col. 9 of Sl. No. (i) of Sch PTI against all the Names of business trust / investment fund
54 2	A	In Schedule HP, assessee cannot claim more than two house is claimed to be self occupied	In Schedule HP, more than two house is claimed to be self occupied or annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than

			two self occupied property
54 3	A	In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1a is greater than 25000
54 4	A	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note : This validation need to be checked if (i+ii) < 25000
54 5	A	Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Since option No is selected for 'Are you opting for new tax regime u/s 115BAC?',In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
54 6	A	In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1b is greater than 50000

547	A	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value at Sl. No. (i+ii+iii) is less than 50000
548	A	In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2a is greater than 25000
549	A	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value at Sl. No.(i+ii) is less than 25000
550	A	In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2b is greater than 50000
551	A	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value at Sl. No. (i+ii+iii) is less than 50000
552	A	In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000

553	A	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked if value of Sl. No. (1a+1b+2a+2b) at is less than 100000
554	A	If deduction u/s 80G is claimed in Sch VIA then details should be provided in Schedule 80G	Option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule VI A , value in field 80G (Pt. m) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
555	A	If deduction u/s 80D is claimed in Sch VIA then details should be provided in Schedule 80D	In Schedule VI A , value in field 80D (Pt. f) System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
556	A	In Schedule VI-A, 80D claimed should be equal to Eligible amount of deduction of Schedule 80D subject to GTI	In schedule Chapter VIA, in Sr No 1(f) value in field 80D is not equal to the field Sl. No. 3 "Eligible Amount of Deduction" of Schedule 80D subject to GTI
557	A	In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c) should be equal to the sum of Sl.no 1a+1b+1c	In "Schedule S" if value at Sl.no1 is not equal to sum of Sl.no 1a+1b+1c Note : This check also needs to be done when there are multiple employment details
558	A	In Schedule S, Sl.No. 2 Total Gross Salary(from all employers) should be sum of Sl.No. 1 +2+3....	In "Schedule S", Sl.no 2 Total Gross Salary should be sum of Sl.no1 +.... Of all employers.
559	A	In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns	In Schedule S, Sl.no 3 Allowances to the extent exempt u/s 10 should be sum of all the dropdowns
560	A	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.No. 2 - 3	In "Schedule S", if value at Sl.no.4 is not equal to difference of Sl.no 2-3 Note: This rule will be applicable if 2 is greater than 3 If 2 < 3, then 4 should be "Zero"

56 1	A	In Schedule S, Sl. No. 5 "Deductions u/s 16 (5a+5b+5c)" should be sum of 5a+5b+5c	In "Schedule S" If value at Sl.no.5 is not equal to sum of Sl.n 5a+5b+5c
56 2	A	In Schedule S, Sl.no. 6 "Income chargeable under Salaries" should be output of Sl.No. 4-5	In "Schedule S" If value at 6 is not equal to difference of 4-5 Note: This rule will be applicable if 4 is greater than 5
56 3	A	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head Salary u/s 17(1) under sub head gratuity receipt and cannot exceed Rs. 20 lakhs	Deduction under Sch S in 3 "Exemption u/s 10(10) for gratuity "is more than Sch S in (1a) "Gratuity" OR Deduction under Sch S -3 "Exemption u/s 10(10) for gratuity" is more than Rs. 20 Lakhs.
56 4	A	Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than minimum of : a) 50% of Basic + DA as per drop downs of Salary as per section 17(1) or b) HRA as per drop down of salary as per section 17(1) Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and in Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " is more than [(50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.no.1a of all employers of Sch S] whichever is lower
56 5	A	In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of gross salary as reduced by HRA	In Schedule S, in Field 3, "Total value of allowances to the extent exempt u/s 10" excluding HRA u/s 10(13A) shall not exceed "Total of Gross Salary" at Sl. No. 2 as reduced by House Rent Allowance (of all the employers)
56 6	A	In Schedule Salary, Sum of Drop downs in Sl. No. 1a should be equal to sum of individual dropdowns at Sl No. 1a	If 1a of Schedule S is not equal to sum of drop down of 1a

56 7	A	In Schedule Salary, Sum of Drop downs in Sl. No. 1b should be equal to sum of individual dropdowns at Sl No. 1b	if 1b of Schedule S is not equal to sum of drop down of 1b
56 8	A	In Schedule Salary, Sum of Drop downs in Sl. No. 1c should be equal to sum of individual dropdowns at Sl No. 1c	If 1c of Schedule S is not equal to sum of drop down of 1c
56 9	A	In Schedule Salary, Entertainment allowance 16(ii) will not be allowed for employees other than Central and State government and PSU (If none of the employer is Central or State Government or PSU)	If Nature of Employer" is other than Central or State government or PSU and Value in field 5b is more than "Zero" Note: This rule shall be applicable only when none of the employer is Central or State Government or PSU .
57 0	A	In Schedule Salary, For Central and State Govt and PSU employees, Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary, whichever is lower Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Nature of Employer" is Central or State government or PSU and Value in field 5b is more than 5000 or 1/5th of Basic Salary at 1a Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
57 1	A	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000 Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Sch Salary, the value at field 5c is more than "5000"
57 2	A	In Schedule Salary, Exemption u/s 10(10) shall not be allowed	Entry in Sch S - 1a- Sl. No.13 shall not be allowed against more than one Employer.

		against more than one Employer.	
57 3	A	In Schedule Salary, Exemption u/s 10(10A) shall not be allowed against more than one Employer.	Entry in Sch S - 1a- Sl. No.12 shall not be allowed against more than one Employer.
57 4	A	In Schedule Salary, standard deduction u/s 16(ia) should not exceed Rs 50,000 or salary whichever is less Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule S, Sl no 5a should not exceed 50,000 or net salary as per sl no 4 whichever is less
57 5	A	In Schedule OS, Sl.No. 1 "Gross amount chargeable to tax at normal applicable rates" should be equal to the sum of Sl.No. (1a+1b+1c+1d+1e)	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to Sl.no.1
57 6	A	In Schedule OS, Sl.No. 3c "Deduction u/s 57" should be equal to the sum of Sl.No. (3a(i)+3a(ii)+3b+3c)	In Schedule OS - Sum of 3a(i)+3a(ii)+3b+3c is not equal to 3d)
57 7	A	In Schedule OS, Sl.No. 3b "Depreciation" can be claimed only if income is offered at Sl.No. 1c "Rental income from machinery, plants, building, etc., Gross"	In Schedule OS - 1c is equal to zero or null and Sl.no 3b is greater than zero
57 8	A	In Schedule OS, Sl.No. 7 "Income from other sources (other than from owning race horses)" should be equal to sum of Sl.No. 2+6	In Schedule OS - Sum of Sl.no 2+6(enter 0 if negative) is not equal to Sl.no. 7
57 9	A	In Schedule OS, Sl.No. 8e "Balance" should be equal to sum of Sl.No. (8a-8b+8c+8d)	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to Sl.no. 8e

580	A	In Schedule OS, Sl.No. 9 "Income under the head Income from Other Sources" should be equal to sum of Sl.No. (7 +8e)	In Schedule OS - Sum of 7 + 8e(take 8e is zero if negative) is not equal to Sl.no. 9 Note: This rule will be applicable only if 8e is zero or more than zero
581	A	In Schedule OS, Sl.No. 2e "Pass through income in the nature of income from other sources chargeable at special rates" should be equal to sum of all the drop downs	In "Schedule OS" if 2e is not equal to sum of all the drop downs
582	A	In Schedule OS, Sl.No. 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax" should be equal to sum of Sl.No. (1di+1dii+1diii+1div+1dv)	value at Sl.no.1d is not equal to sum of SL.no. 1di+1dii+1diii+1div+1dv
583	A	In Schedule OS, Column 3 of table 2f, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1ai "Dividend income [other than (ii)]"	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of " Amount " for dropdown " 1a " should not be more than sum of amounts of all dropdowns in field 1ai
584	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"	In schedule OS, at column " Item No.1 and 2 in which included ", sum of " Amount " for dropdown " 1b " should not be more than sum of amounts of all dropdowns in field 1b
585	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of " Amount " for dropdown " 1c " should not be more than sum of amounts of all dropdowns in field 1c

58 6	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1d" should not be more than sum of amounts of all dropdowns in field 1d
58 7	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 2a at column 3 of table 2f should not be more than value at field '2a' .
58 8	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Any other income chargeable at special rate"	In schedule OS, at column "Item No.1 and 2 in which included" , sum of "Amount" for dropdown "2d" should not be more than sum of amounts of all dropdowns in field 2d
58 9	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2e should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates"	In schedule OS, at column <i>"Item No.1 and 2 in which included"</i> , sum of "Amount" for dropdown "2e" should not be more than sum of amounts of all dropdowns in field 2e

590	A	In Schedule OS, Sl.no 6 Net Income from other sources chargeable at normal applicable rates should be equal to sum of Sl.No. 1(after reducing income related to DTAA portion)- 3 + 4 + 5) Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	In Schedule OS - Sum of Sl.no. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6 Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f
591	B	If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)	In Filing status Residential Status is "Resident" and return filed u/s 139(4) & Sl. No. 2dxvi of Schedule OS greater than Zero.
592	A	In schedule OS, Sl.No. 2f , column 10 is should be lower of column 6 and column 9. Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	In schedule OS, sl no 2f, column 10 is not lower of column 6 and column 9 For Non-resident: The value should be lower of (6) or (9) provided TRC flag is "Y". If TRC no then this field will be Zero or Null For resident: lower of col 6 or col 9 irrespective of TRC Flag

59 3	A	In Schedule OS, Sl.No. 2 "Income chargeable to tax at special rate should be equal to the sum of Sl.No. (2a+2b+2c+2d+2e +2f elements related to Sl. No. 1) Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	In Schedule OS - Sum of 2a+2b+2c+2d+2e+2f elements related to Sl. No. 1 is not equal to SL.no.2 (For Non-residents , elements related to Sl. No. 1 to be considered only where TRC Flag is Y)
59 4	A	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e)	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e) 1
59 5	A	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
59 6	D	Form 3CFA should be filed within due date to claim the benefits under section 115BBF	If Value entered at "S.No 2dxvi" of Schedule OS is more than ZERO but Form 3CFA is not filed for the AY 2021-22 Or if value entered at Sl. No. 3e of schedule BP " section 115BBF >0 , but Form 3CFA is not filed for the AY 2021-22 or not filed within the due date

59 7	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to Sl. No. 1a (Dividend other than 2(22)(e) - DTAA Dividend other than 2(22)(e) - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (i+ii+iii+iv+v) should be equal to Sl. No. 1a(i) - Dividends other than 2(22)(e) - DTAA of Dividend - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f
59 8	A	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. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".	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) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB reduced by DTAA 115BB . Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f

		If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	
599	A	Total of STCG in Schedule CG should be equal to the individual breakup of STCG in Schedule CG	Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
600	A	Total of LTCG in Schedule CG should be equal to the individual breakup of LTCG in Schedule CG	Value at field "B14" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3e + B4e + B5c +B6c+ B7e+ B8c+B9c+ B9f +B10e+ B11+ B12-B13a of Schedule CG .
601	A	In Schedule CG, Sl.No. C Income chargeable under the head "Capital Gain" should be equal to the sum of Total Short Term Capital Gain and Total Long Term Capital Gain	Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B14 of Schedule CG . Note: This rule will applicable only if B14 is positive.
602	A	In Schedule CG, Full Value of Consideration(Sl.No.A1aiii) is zero then expenses (Sl.No. A1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A1aiii) is zero and expenses (sr no A1b(iv) are more than zero
603	A	In Schedule CG, Full Value of Consideration(Sl.No. A3aiii) is zero then expenses (Sl.No. A3b(iv) cannot be	If In Schedule CG, Full Value of Consideration(sr no A3a) is zero and expenses (sr no A3b(iv) are more than zero

		claimed	
604	A	In Schedule CG, Full Value of Consideration(Sl.No. A5a(iii)) is zero than expenses (Sl.No. A5b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A5a(iii)) is zero and expenses (sr no A5b(iv)) are more than zero
605	A	In Schedule CG, Full Value of Consideration(Sl.No. A6a(iii)) is zero than expenses (Sl.No. A6b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A6a(iii)) is zero and expenses (sr no A6b(iv)) are more than zero
606	A	In Schedule CG, Full Value of Consideration(Sl.No. B1a(iii)) is zero than expenses(Sl.No. B1b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B1a(iii)) is zero and expenses(sr no B1b(iv)) are more than zero
607	A	In Schedule CG, Full Value of Consideration(Sl.No. B3a) is zero than expenses (Sl.No.B3b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B3a) is zero and expenses(sr no B3b(iv)) are more than zero
608	A	In Schedule CG, Full Value of Consideration(Sl.No. B4a) is zero than expenses (Sl.No. B4b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B4a) is zero and expenses(sr no B4b(iv)) are more than zero
609	A	In Schedule CG, Full Value of Consideration(Sl.No. B7a) is zero than expenses (Sl.No.B7b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B7a(iii)) is zero and expenses(sr no B7b(iv)) are more than zero
610	A	In Schedule CG, Full Value of Consideration (Sl.No. B10a(iii)) is zero and expenses (Sl.No.B10b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B10a(iii)) is zero but expenses(sr no B10b(iv)) are claimed

61 1	A	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG Sl. No. B12 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(b) of Sch PTI against all the Names of business trust / investment fund
61 2	A	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG Sl. No. A8 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(a)of Sch PTI against all the Names of business trust / investment fund
61 3	A	In schedule CG, Sl. No. A1biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)
61 4	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
61 5	A	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d) Note: This rule will be applicable when (1c) is greater than (1d). Note: If (1c-1d) is negative then the value should be restricted to zero
61 6	A	In Schedule CG Sl.No. A2c of STCG should be equal to A(2a-2b)	If in Sch CG A2c is not be equal to A(2a-2b)
61 7	A	In schedule CG, Sl. No. A3biv of STCG Total should be equal to sum of A3(bi+bii+biii)	If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii)
61 8	A	In schedule CG, Sl.No. A3c of STCG Balance should be equal to A(3a-biv)	If in Sch CG A3c is not equal to A(3a-biv)
61 9	A	In Schedule CG Sl.No. A3e of STCG should be equal to the sum of A(3c+3d)	If in Sch CG A3e is not be equal to A(3c+3d)
62 0	A	In Schedule CG Sl.No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG Sl.no. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib)

62 1	A	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aia)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic)+(aia)]
62 2	A	In schedule CG, Sl. No. A5biv Total should be equal to sum of A5(bi+bii+biii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
62 3	A	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
62 4	A	In Schedule CG Sl.No. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
62 5	A	In Schedule CG Sl.No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	If In Schedule CG Sl.no. A6(a)(ic) is lower of A6(a)(ia) or A6(a)(ib)
62 6	A	In Schedule CG, Sl.No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aia)]	If in Sch CG Sl. No. A6(aiii) is not equal to sum of A6[(a)(ic)+(aia)]
62 7	A	In schedule CG, Sl.No. A6biv Total should be equal to sum of A6(bi+bii+biii)	If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii)
62 8	A	In schedule CG, Sl.No. A6c Balance should be equal to A6 (aiii-biv)	If in Sch CG A6c Balance is not equal to A6(aiii-biv)
62 9	A	In Schedule CG Sl.No. A6g should be equal to the sum of A(6c+6d+6e-6f)	If in Sch CG A6g is not equal to A(6c+6d+6e-6f)
63 0	A	In Schedule CG Sl.No. A7 of STCG should be equal to the sum of A(aXi +aXii+aXn + b)	If in Sch CG A7 is not equal to A(aXi +aXii+-----+ aXn + b)
63 1	A	In Schedule CG Sl.No. A8 should be equal to the sum of (A8a + A8b + A8c)	If in Sch CG A8 is not equal to (A8a + A8b + A8c)
63 2	A	In schedule CG, Sl. No. B1biv of LTCG Total should be equal to sum of B1(bi+bii+biii)	If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+biii)
63 3	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to	If in Sch CG B1c is not equal to B1(aiii-biv)

		B1(aiii-biv)	
63 4	A	In Schedule CG Sl.No. B1e of LTCG should be the difference of B(1c-1d)	If in Sch CG B1e is not equal to B(1c-1d) Note: This rule will be applicable when $c > d$.
63 5	A	In Schedule CG, Sl.No. B2e of LTCG should be the difference of B(2c-2d)	If in Sch CG B2e is not equal to B(2c-2d) Note: This rule shall be applicable when 2e is greater than Zero. Note: If (2c-2d) is negative negative then the value should be restricted to zero
63 6	A	In Schedule CG, Sl.No. B2c of LTCG should be equal to B(2a-2b)	If in Sch CG B2c is not equal to B(2a-2b)
63 7	A	In schedule CG, Sl.No. B3biv Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii)
63 8	A	In schedule CG, Sl.No. B3c Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv)
63 9	A	In Schedule CG Sl.No. B3e should be equal to B(3c-3d)	If in Sch CG B3e is not equal to B(3c-3d) Note: This rule shall be applicable when 3e is greater than Zero.
64 0	A	In schedule CG, Sl.No. B4biv Total should be equal to sum of B4(bi+bii+biii)	If in Sch CG Sl. No. B4 biv is not equal to sum of B4(bi+bii+biii)
64 1	A	In schedule CG, Sl.No. B4c Balance should be equal to B(4a-biv)	If in Sch CG Sl. No. B4c is not equal to B(4a-biv)
64 2	A	In Schedule CG, Sl.No. B4e of LTCG should be equal to B(4c-4d)	If in Sch CG B4e is not equal to B(4c-4d) Note: This rule shall be applicable when 4e is greater than Zero.
64 3	A	In Schedule CG, Sl.No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
64 4	A	In Schedule CG, Sl.No. B5c of LTCG should be equal to B(5a-5b)	If in Sch CG Sl.no. B5c is not equal to B(5a-5b) Note: This rule is applicable if 5a is greater than 5b
64 5	A	In schedule CG, Sl.No. B6c LTCG on share or debenture should be equal to B(6a-6b)	If in Sch CG Sl. No. B6c is not equal to (6a-6b) Note: This rule is applicable if 6a is greater than 6b

64 6	A	In Schedule CG Sl.No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Sch CG Sl.no. B7(a)(ic) is lower of B7(a)(ia) or B7(a)(ib)
64 7	A	In schedule CG, Sl.No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)	If in Sch CG B7 aiii Total is not equal to sum of B7(a)(ic+ii)
64 8	A	In schedule CG, Sl.No. B7biv Total should be equal to sum of B7(bi+bii+biii)	If in Sch CG Sl. No. B7 biv Total is not equal to sum of B7(bi+bii+biii)
64 9	A	In schedule CG, Sl.No. B7c Balance should be equal to B(7aiii-biv)	If in Sch CG Sl. No. B7c is not equal to B(7aiii-biv)
65 0	A	In Schedule CG Sl.No. B7e of LTCG should be equal to B(7c-7d)	If in Sch CG Sl.no. B7e is not equals to B(7c-7d) Note: This rule is applicable if 7c is greater than 7d
65 1	A	In Schedule CG, Sl.No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
65 2	A	In Schedule CG Sl.No. B8c of LTCG should be equal to B(8a-8b)	If in Sch CG Sl.no. B8c is not equal to B(8a-8b) Note: This rule is applicable if 8a is greater than 8b Note: If B(8a-8b) is negative then the value should be restricted to zero
65 3	A	In schedule CG, Sl.No. B9c LTCG on share or debenture should be equal to B(9a-9b).	If in Sch CG Sl. No. B9c is not equal to B(9a-9b) Note:1) if $9a > 0$ 1(i) if $(9a \geq 9b)$ then $9c = 9a - 9b$ 1(ii) if $(9a < 9b)$ then $9c = 0$ 2) if $9a \leq 0$ then $9c = 9a$
65 4	A	In Schedule CG Sl.No. B9f should be equal to B(9d-9e).	If in Sch CG Sl.no. B9f is not equal to B(9d-9e) Note:1) if $9d > 0$ & 1(i) if $(9d \geq 9e)$ then $9f = 9d - 9e$ 1(ii) if $(9d < 9e)$ then $9f = 0$ 2) if $9d \leq 0$, then $9f = 9d$
65 5	A	In Schedule CG, Sl.No. B10(a)(ic) should be higher of B10(a)(ia) or B10(a)(ib)	If in Sch CG B10(a)(ic) is lower of B10(a)(ia) or B10(a)(ib)
65 6	A	In schedule CG, Sl.No. B10(aiii) Total should be equal to sum of B10(a)(ic+ii)	If in Sch CG B10 aiii Total is not equal to sum of B10(a)(ic+ii)

65 7	A	In schedule CG, Sl.No. B10biv Total should be equal to sum of B10(bi+bii+biii)	If in Sch CG B10 biv Total is not equal to sum of B10(bi+bii+biii)
65 8	A	In schedule CG, Sl.No. B10c Balance should be equal to B(10aiii-biv)	If in Sch CG Sl. No. B10c Balance is not equal to B(10aiii-biv)
65 9	A	In Schedule CG, Sl.No. B10e should be equal to B(10c-10d)	If in Sch CG Sl.no. B10e of LTCG is not equal to B(10c-10d) Note: This rule is applicable if 10c is greater than 10d
66 0	A	In Schedule CG, Sl.No. B11 should be equal to B11(aXi + aXii + aXn+ b)	If in Sch CG Sl. No. B11 is not equal to B11(aXi + aXii + ...+aXn+ b)
66 1	A	In Schedule CG, Sl. No. B12 should be equal to (B12a1+B12a2+B12b)	If in Sch CG Sl. No. B12 is not equals to B12a1+B12a2+B12b
66 2	A	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule CG	In schedule CG sl no B7(i/ii)(aii/aiii) is greater than zero and assessee is resident and flag of 115H is 'NO'
66 3	A	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule OS	In schedule OS sl no 2dix (Section 115AC) is greater than zero and assessee is resident and flag of 115H is 'NO'
66 4	A	In Schedule CG, Sl.No. D1i should be equal to sum of D(1a + 1b + 1c + 1d + 1e + 1f+1g+1h)	If value at field D1i is not equal to the sum of sl no D(1a + 1b + 1c + 1d + 1e + 1f + 1g +1h)
66 5	A	In Schedule CG, Sl.No. Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)	If value at field Eix is not equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
66 6	A	In Schedule CG, Sl.No. Ex should be equal Ei-Eix	If value at field Ex is not equal to the difference of sl no i-ix Note: This rule will be applicable when (i) is greater than (ix). If (i) is < (ix), then (x) = "0". This rule need to check for all columns (i.e., column 2 to column 8)

66 7	A	In Schedule CG, Sl.No. Ei2 should be equal to sum of Sl.No. (A3e+ A4a+ A8a) Note: This rule will be applicable only if the sum of Sl.No. (A3e+ A4a+ A8a) is negative	If value at field Ei2 is not equal to the sum of sl no (A3e+ A4a+ A8a) Note: This rule will be applicable only if the sum of sl no (A3e+ A4a+ A8a) is negative Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.
66 8	A	In Schedule CG, Sl.No. Ei3 should be equal to sum of Sl.No. (A5e+ A8b) Note: This rule will be applicable only if the sum of Sl.No. (A5e+ A8b) is negative	If value at field Ei3 is not equal to the sum of sl no (A5e+ A8b) Note: This rule will be applicable only if the sum of sl no (A5e+ A8b) is negative Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.
66 9	A	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) Note: This rule will be applicable only if the sum of Sl.No. (A1e+A2c+A4b+A6g+A7+A8c) is negative	If value at field Ei4 is not equal to the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) Note: This rule will be applicable only if the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) is negative Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.

67 0	A	In Schedule CG, Sl.No. Ei5 should be equal to Sl.No. 9b Note: This rule will be applicable only if Sl.No. A9b is negative	Value at field Ei5 is not equal sl no A9b Note: This rule will be applicable only if sl no A9b is negative
67 1	A	In Schedule CG, Sl.No. Ei6 should be equal to Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+B12a2) Note: This rule will be applicable only if the sum of Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) is negative	If value at field Ei6 is not equal to the sum of sl no (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) Note: This rule will be applicable only if the sum of sl no (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) is negative Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.
67 2	A	In Schedule CG, Sl.No. Ei7 should be equal to Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) Note: This rule will be applicable only if the sum of Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is negative	If value at field Ei7 is not equal to the sum of sl no (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) Note: This rule will be applicable only if the sum of sl no (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is negative Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.
67 3	A	In Schedule CG, Sl.No. Ei8 should be equal to Sl.No. B13b. Note: This rule will be applicable only if Sl.No. B13b is negative	Value at field Ei8 is not equal to sl no B13b Note: This rule will be applicable only if sl no B13b is negative

67 4	A	In Schedule CG, Sl.No. Eii should be equal to sum of Sl.No. (A3e+A4a+A8a) Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive	If value at field Eii is not equal to the sum of sl no (A3e+A4a+A8a) Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.
67 5	A	In Schedule CG, Sl.No. Eiii should be equal to sum of Sl.No. (A5e+A8b) Note: This rule will be applicable only if the (A5e+A8b) is positive	If value at field Eiii is not equal to the sum of sl no (A5e+A8b) Note: This rule will be applicable only if the (A5e+A8b) is positive Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.
67 6	A	In Schedule CG, Sl.No. Eiv should be equal to sum of Sl.No. (A1e+A2c+A4b+A6g +A7+A8c) Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive	If value at field Eiv is not equal to the sum of sl no (A1e+A2c+A4b+A6g +A7+A8c) Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.
67 7	A	In Schedule CG, Sl.No. Ev should be equal to Sl.No. A9b. Note: This rule will be	Value at field Ev is not equal to sl no A9b Note: This rule will be applicable only if sl no A9b is positive

		applicable only if Sl.No. A9b is positive	
67 8	A	Schedule CG sl no Evi should be equal to sl no (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) Note: This rule will be applicable only if the (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) is positive	If value at field Evi is not equal to the sum of sl no (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) Note: This rule will be applicable only if the (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) is positive Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.
67 9	A	In Schedule CG, Sl.No. Evii should be equal to Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) Note: This rule will be applicable only if the (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is positive	If value at field Evii is not equal to the sum of sl no (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) Note: This rule will be applicable only if the (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is positive Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.
68 0	A	In Schedule CG, Sl.No. Eviii should be equal to Sl.No. B13b. Note: This rule will be applicable only if Sl.No. B13b is positive	Value at field Eviii is not equal to sl no B13b Note: This rule will be applicable only if sl no B13b is positive
68 1	A	In Schedule CG, Deductions claimed under respective section in STCG and	Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount calimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"

		LTCG should match with deduction reported in Table D.	
68 2	A	In Schedule CG, Col. E9 should be equal to Col. (1-2-3-4-6-7)	If value at field E9 is not equal to the Col no (1-2-3-4-6-7-8) Note : If negative, restrict to Zero.
68 3	A	In Schedule CG, Table F Sl.No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters is not equal to the value from item 5vi of schedule BFLA
68 4	A	In Schedule CG, Table F Sl.No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters is not equal to the value from item 5vii of schedule BFLA
68 5	A	In Schedule CG, Table F Sl.No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 5viii of schedule BFLA
68 6	A	In Schedule CG, Table F Sl.No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters is not equal to the value from item 5ix of schedule BFLA
68 7	A	In Schedule CG, Table F Sl.No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters is not equal to the value from item 5x of schedule BFLA
68 8	A	In Schedule CG, Table F Sl.No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters is not equal to the value from item 5xi of schedule BFLA
68 9	A	In Schedule CG, Table F Sl.No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 5xii of schedule BFLA

		schedule BFLA	
69 0	A	In Schedule Salary, Exempt allowance u/s 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).	In sl no.3 if the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than the value of field "1a(a)" salary as per section 17(1)
69 1	A	In Schedule Salary, Exempt allowance u/s 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." can not be more than Gross Salary	In sl no.3 if the value of drop down "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." is more than the value of field "2" gross salary
69 2	A	In Schedule Salary, Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India can not be more than Gross salary	In sl no.3 if the value of drop down "Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India" is more than the value of field "2" gross salary
69 3	A	In Schedule Salary, Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received can not be more than 20,00,000 if nature of employment is OTHER THAN "Central and State Government".	If nature of employment is OTHER THAN Central and State Government AND In income details, sl no 3 if the value of drop down "Sec 10(10)-Death-cum-retirement gratuity received" is more than Rs. 20,00,000.
69 4	A	In Schedule Salary, Exempt allowance u/s 10(10A)-Commuted value of pension received can not be more than Salary as per section 17(1)	In Schedule Salary, sl no 3 if the value of drop down "Sec 10(10A)-Commuted value of pension received" is more than the value of field 1a(a) Salary as per Section 17(1)

69 5	A	In Schedule Salary, Exempt allowance u/s 10(10AA)-Earned leave encashment can not be more than Salary as per section 17(1) Same cannot be more than Rs 3,00,000, employer category in none of the salary blocks is "Government" (category – D)	In schedule Salary, sl no 3 if the value of drop down "Sec 10(10AA)-Earned leave encashment on retirement" is more than the value of field "Salary as per section 17(1)"
69 6	A	In Schedule Salary, Exempt allowance u/s 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme can not exceed Rs.5,00,000	In schedule salary value mentioned at sr no.3 for dropdown 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme is more than Rs. 5,00,000
69 7	A	In Schedule Salary, Exempt allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service can not exceed Rs. 5,00,000	In Schedule salary value mentioned at sr no.3 if the value of drop down "Claim of Sec 10(10C)-Amount received on voluntary retirement or termination of service Amount received/receivable on voluntary retirement or termination of service" is more than the value of Rs. 5,00,000.
69 8	A	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed	In Schedule salary value mentioned at sr no.3 if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)." Note: If more than one dropdown is selected but the values are zero then it should not get caught
69 9	A	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)	In Schedule Salary sl no.3 if the value of drop down "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite" is more than the value of field "1b" perquisites as per section 17(2)

70 0	A	In Schedule Salary, Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)	In Schedule salary, SI no3 if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1)
70 1	A	In Schedule Salary, Exempt allowance u/s 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In Salary, SI no 3 if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)
70 2	A	In Schedule Salary, Exempt allowance u/s 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In Salary, SI no 3 if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than the value of field Salary under "Other Allowance" & "Others" in Section 17(1)

		only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	
70 3	A	In Schedule Salary, Sl.No. 3 "exempt allowance" Same dropdown can be selected more than once	In Schedule Salary, at field 3 "Exempt allowance" no dropdown can be selected more than once
70 4	A	Relief u/s 89 can be claimed only out of Income from salary or family pension	Relief u/s 89 cannot be greater than zero if Taxable income under the head salary at Sr. no. 6 in Schedule Salary is "Zero"/"Blank" ~~or~~ and in Schedule OS net income from family pension (.i.e family pension (at sr. no. ie) as reduced by deduction u/s. 57(iia) at Sr. no. 3a(ii)) is "Zero/Blank"
70 5	D	Form 10E is required to be filed to claim Relief u/s 89.	If in schedule B-TTI - Tax relief u/s. 89 is greater than zero and form 10E has not been filed
70 6	D	If the "Total sales, Turnover or Gross Receipts" is more than Rs.50 Crore, then details regarding "Prescribed Payment Modes under section 269SU" should be provided in e-Filing Portal under "Compliance Module".	Trading revenue from operation in trading account > 50 crore
70 7	A	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed for the period for which income of the nature of 10(13A) is received.	In Schedule Salary drop down in field exempt allowance is selected as 10(13A) and deduction in Schedule VI-A u/s. 80 GG (1n) is claimed more than Rs. 55000

708	D	Form 10CCD is required to be filed within due date to claim deduction u/s 80QQB.	if the value at 80QQB : field (w) of Part C -Deduction in Schedule VI-A is greater than ZERO and return has not been filed within due date or extended due date
709	D	Form 10CCE is required to be filed within due date to claim deduction u/s 80RRB.	if the value at 80RRB : field (x) of Part C -Deduction in Schedule VI-A is greater than ZERO and return has not been filed within due date or extended due date
710	D	Amount can be reduced from schedule BP at Sl.No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively	If none of the nature of business code selected as per schedule nature of business is 1003 & amount at sl. no A4c " Rule 7A" of schedule BP is >0 or /And If none of the nature of business code selected as per schedule nature of business is 1002 & amount at sl. no A4c" Rule 7B(1) or Rule 7B(1A)" of schedule BP is >0 or /And If none of the nature of business code selected as per schedule nature of business is 1001 & amount at sl. no A4c" Rule 8" of schedule BP
711	D	Assessee cannot claim deduction u/s 10(10AA) more than the maximum limit of Rs 300000/- for employer category other than "Central and State Government"	In Schedule S, employer category is other than "Central or State government" in all blocks AND TAN are is not mentioned in Schedule TDS1 as per the sheet "TANs_of_BSNL,MTNL,TRAI" AND If none of the employment categories is not "Pensioner" in current AY and none of the employment categories is "Government" from the latest ITR available in CPC of immediate preceding AY and the deduction u/s 10(10AA) is more than Rs. 300000
712	A	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 112A, Value at Column no.4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018".

71 3	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 115AD(1)(b)(iii), Value at Column no. 4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018"
71 4	A	In Schedule DPM, Adjusted Written down value on the first day of previous year should be equal to the sum of "Written down value on the first day of previous year (3)" and "Amount as adjusted on account of opting for taxation under section 115BAC (3a)"	Amount in 3b is not equal to sum of amount in 3 and 3a
71 5	A	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Amount as adjusted on account of opting for taxation under section 115BAC should not be more than zero	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, Amount as adjusted on account of opting for taxation under section 115BAC at Sl.No. 3a is more than zero
71 6	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Additional depreciation should not be more than zero	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, Additional depreciation in 12, 13 and 14 is more than zero
71 7	A	In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.	System calculated Interest expenditure u/s 57(1) at Sl.No. 3c is more than 20% of the dividend income. Round off : +1 or -1

718	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under house property cannot be allowed to set off at Sl. No. 2ii to 2xiii.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule CYLA Sl. No. 2ii to 2xvii is more than Rs. zero
719	A	In Schedule BFLA, Sl.No. 2xiv should be equal to Sl.No. 10(xiii) of CFL	Schedule BFLA Sl no 2xiv should be equal to sl no 10(xiii) of CFL
720	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and In schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC is more than zero
721	A	In Schedule CFL, SL. No. 5c should be equal to 5a - 5b	In Schedule CFL, SL. No. 5c is not equal to 5a - 5b Note : If 5a-5b is negative, kindly restrict the value of 5c to zero.
722	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Interest on borrowed capital cannot be claimed for "Self-Occupied" house property.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and type of House property is selected as "SOP", and value at field 1h, 2h.....n..... of Schedule HP is greater than zero.
723	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule UD, Sl. No. 3a Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and In schedule UD, Sl. No. 3a Amount as adjusted on account of opting for taxation u/s 115BAC is more than zero
724	A	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%,with Qualifying limit, without Qualifying limit) then	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block

		same PAN cannot be entered in any other block	
725	A	Once a proceeding is initiated u/s 148, 153A or 153C, no other return can be filed u/s 139	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, 153A or 153C for original return for the selected AY
726	A	Schedule 80D should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80D is filled
727	A	Schedule 80G should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80G is filled
728	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Entertainment allowance u/s 16(ii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Entertainment allowance u/s 16(ii) is more than zero.
729	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Professional allowance u/s 16(iii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Professional allowance u/s 16(iii) is more than zero.
730	A	If 'Are you opting for new tax regime u/s 115BAC?', Standard allowance u/s 16(ia) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And standard allowance u/s 16(ia) is more than zero.
731	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Deduction u/s 57(iia) cannot be claimed"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule OS value at field 3aiii-Deduction u/s 57(iia) is more than "0".

73 2	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under head house property cannot be carry forwarded at Sl. No. 2xviii.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? and In schedule CYLA Sl. No. 2xviii cannot be more than Rs. Zero
73 3	A	Schedule AMT should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule AMT is filled
73 4	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule Part B TTI, Sl.No. 1a to 1d should not be more than zero.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Part B TTI, Sl.No. 1a to 1d is more than zero.
73 5	A	In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension).	In Schedule OS, Expenses / deductions (in case of other than family pension) is more than zero and income offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension is zero or null.
73 6	A	In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.	In Schedule EI, If net agricultural income at Sl.No. 2v is more than Rs.5 lakh and details are not provided in name of district, PIN code, Measurement of agricultural land in Acre, Whether the agricultural land is owned or held on lease and Whether the agricultural land is irrigated or rain-fed.
73 7	A	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" is more than Rs 38,400

73 8	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then in Chapter VI-A, deduction u/s 80C, 80CCC, 80CCD(1), 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGC, 80IA, 80IAB, 80IB, 80IBA, 80IC/IE, 80JJA, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Chapter VI-A, Deduction at 1a, 1b, 1c, 1d, 1f, 1g, 1h, 1i, 1j, 1k, 1l, 1m, 1n, 1o, 2p, 2q, 2r, 2s, 2t, 2u, 2w, 2x, 3i, 3ii, 3iii is more than "0"
73 9	A	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', following allowances cannot be claimed as exempt: • "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" • "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"	Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" is more than "0"

74 0	A	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then following allowances cannot be claimed as exempt: • "Sec 10(5)-Leave Travel concession/assistance" • "Sec 10(13A)- Allowance to meet expenditure incurred on house rent" • "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" • "Sec 10(14)(ii) - Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living"	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than "0"
74 1	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and exempt income u/s 10(17)- Allowance MP/MLA/MLC should not be more than Zero

74 2	A	Schedule 80-IA/IB/IC/IE should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80IA or 80IB or 80IC/IE is filled
74 3	A	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS. Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.	In schedule SI , Pass through Income Chargable u/s 115A(1)(a)(iiaa)' Interest referred to in Proviso to section 194LC(1) ' is not equal to the amount entered at corresponding item of Sl. No. 2e of Schedule OS after reducing applicable DTAA income , if any . Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section
74 4	A	If option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC ?', then date of filing form 10IE and acknowledgement number are mandatory	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND date of filing of Form 10IE and Acknowledgement number is blank

74 5	A	HUF is not eligible to disclose presumptive income u/s 44ADA.	Status in Part A - General is selected as HUF and value at field 44ADA is greater than Zero.
74 6	A	In Schedule P & L, Bad debts is claimed at Sl.No. 47(i), PAN or Aadhaar No. should be provided.	In Schedule P & L, Bad debts is Sl.No. 47(i) is more than zero and PAN and Aadhaar No. is blank.
74 7	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, depreciation in 45% block cannot be claimed as per Rule 5.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, values under 45% is more than zero
74 8	A	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Additions during the year cannot be more than zero.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, Additions during the year at Sl.No. 4(iv) & 7(iv) is more than zero.
74 9	A	Schedule BP, sl no 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR	Sl. No. 24(e) of schedule BP is less than ABSOLUTE value of sum of NEGATIVE values of Col. 3-2 for each section in Schedule ESR (Note : First calculate dif of col 3 - col 2 for all sections. Take SUM of only " negative values". If sl.no.24(e) is less than Absolute value of "this SUM" , then rule should trigger.)
75 0	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule BP, deduction u/s 35AD cannot be claimed.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule BP, deduction u/s 35AD at Sl.No. 48 is more than zero.
75 1	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule ESR at column 3, amount cannot be more than zero for section 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(2AA) and	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule ESR at column 3, amount is more than zero for section 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA) or 35(CCC).

		35(CCC).	
75 2	A	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)	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)
75 3	A	In Schedule CG ,In case B1(aii) does not exceed 1.05 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)	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)
75 4	A	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000. Note : Rounding off +1 and -1 . Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule Income Details value at field 3a iii - Deduction u/s 57(iia) is more than 15,000 or more than 1/3 rd. of value mentioned at field "family Pension" Note : Rounding off +1 and -1
75 5	A	In Schedule OS, Depreciation, shall be allowed only if income is offered in Sl.No. 1c.	In Schedule OS, Depreciation at Sl.No. 3b is more than zero and income offered in Sl.No. 1c is zero or null.
75 6	A	Schedule 10AA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 10AA is filled
75 7	A	Schedule RA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule RA is filled

758	A	In Schedule AMTC, values at column C and column D should not be more than zero if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and column C or/and column D is more than zero in Schedule AMTC.
759	A	In Schedule Part B TTI, Sl.No. 3a + 3b should be equal to Sl.No.3.	In Schedule Part B TTI, Sl.No. 3a + 3b is not equal to Sl.No.3.
760	A	In Schedule P&L, Registration No. of goods carriage should not be repeated in section 44AE.	In Schedule P&L, same Registration No. of goods carriage is mentioned more than once.
761	A	In Schedule VIA Sl.No. 2 "Part C - Deduction in respect of certain incomes" should be equal to total of Sl.No. p to Sl.No. x	In Schedule VIA Sl no 2 is not equal to total of sl no p to x Note : Sl.no.2 cannot exceed the (ii) of schedule BFLA-36(i) of Sch BP -36(ii) of Sch BP - 36(iii) of Sch BP.
762	A	In Schedule OS, value at system calculated value at 3c cannot be more than 20% of 1a	If value at sl.no.3c system calculated value is > 20% of 1a in Schedule OS
763	A	In Schedule UD, value at Sl.No. 4 cannot be more than Sl.No. 3-Sl.No.3a in any of the row	If value in Sl.no.4 > (Sl.no.3 - sl.no.3a) in any of the row (including total), then restrict the rule
764	D	In Schedule OS, value at system calculated value at 3c should not be allowed more than 20% of Dividend income included in total income without deduction under this section.	System calculated Interest expenditure u/s 57(1) at Sl.No. 3c is more than zero.
765	A	Schedule Salary should be blank if HUF is selected in status.	Status is selected as HUF and Schedule salary is filled

76 6	A	Relief u/s 89 cannot be claimed more than the tax on income chargeable under the head salary and net income from family pension.	Sl.No. 6a is more than Taxable Income chargeable under the head salary + Net income from family pension (i.e. family pension as reduced by deduction u/s 57(iiia)) /Total normal income * Tax at normal rate
76 7	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule BP, deduction u/s 32AD cannot be claimed.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Sl.No. 28 is more than zero in schedule BP.
76 8	A	In Schedule OS, value at Sl.No. 1a should be equal to 1ai + 1aii.	In Schedule OS, value at sl.no.1a is not equal to 1ai + 1aii.
76 9	A	In Schedule BP, value at Sl.No. 3d should be equal to 3d(i) + 3d(ii).	In Schedule BP, value at Sl.No. 3d is not equal to 3d(i) + 3d(ii).
77 0	A	In Schedule HP, in case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same	Assessee PAN & Co-owners PAN are same
77 1	A	In Schedule BP, Income reduced from Row no A3d(i) "Dividend Income" and income offered under schedule OS should not be more than dividend income offered in Sl. No. 14(iii) of Part A-P&L	In Schedule BP, A3d(i) > Sl. No. 14(iii)"dividend Income" claimed in Profit & loss account
77 2	A	In Schedule UD, value at Sl.No.5 should be equal to Sl.No. 3- 3a - 4	If value in Sl.no.5 is not equal to (Sl.no.3 - sl.no.3a-Sl. No. 4) in any of the row

77 3	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl.No. 2f of Schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes". If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income taxable at DTAA rates (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2f in Schedule OS Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7 of sl no 2f
77 4	A	In Schedule BP, sum of values entered from 36(iv) to 36(vii) should match with sum of "Net profit" declared at Sl.No. 64(id) and 64(iid) in Sch P&L	If in Schedule BP, sum of values entered from 36(iv) to 36(vii) is not equal to sum of "Net profit" declared at sl.no.64(id) and 64(iid) in Sch P&L
77 5	A	In Schedule BP, sum of values entered from 36(iv) to 36(vii) should match with sum of values declared at Sl.No.4a(iv) to 4a(vii)	If in Schedule BP, sum of values entered from 36(iv) to 36(vii) is not equal to sum of values declared at sl.no.4a(iv) to 4a(vii)

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

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

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	Section 28		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)	Form 3CD clause 16 (b)
	escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
	Section 36		
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b) Sum of (1+2)as mentioned below: 1) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero' 2) If amount is paid after

		due date of payment or due date of payment of date of payment is blank/null/invalid then sum received from employees
Section 37		
Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"
Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure.." column "Amount"
Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offense or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sr. No. 7(i)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
Section 40		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of

		tax deducted }*amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth tax[40(a)(ia)]	Sr. No. 8A(f)	Form 3CD, clause 21(b)(v)
Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)	Form 3CD, clause 21(b)(vi)
Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)	From Form 3CD, "Total of column "Amount Inadmissible" as per sr no. 21(c) of form 3CD
Section 40A		
Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, , disallowable under section 40A(3)	Sr. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"
Provision for payment of gratuity[40A(7)]	Sr. No. 9(c)	Form 3CD, clause 21(e)
any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution;[40A(9)]	Sr. No. 9(d)	Form 3CD, clause 21(f)
Section 43B (Allowable)		
Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 10(a)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at

		column "Amount" if clause 43B(a) is selected
Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 10(b)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Any sum payable to an employee as bonus or commission for services rendered	Sr.no 10(c)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 10(d)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 10(e)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
Any sum payable towards leave encashment	Sr.no 10(f)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
Any sum payable to the Indian Railways for the use of railway assets	Sr.no 10(g)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
Section 43B (Disallowable)		
Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 11(a)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 11(b)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Any sum payable to an employee as bonus or commission for services rendered	Sr.no 11(c)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected

	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 11(d)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	Sr.no 11(da)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected
	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD , Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
Schedule BP	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22
Schedule ESR	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"

Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iia)"	Col. 2 of schedule ESR , Section 35(1)(iia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iia)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCC"	Col. 2 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCC"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCD"	Col. 2 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCD"
Col 3 " Amount of deduction allowable (3)" Section " 35(1)(i)"	Col. 3 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc.,

		issued in this behalf." in "section 35(1)(i)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ii)"	Col. 3 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ii)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ia)"	Col. 3 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ia)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iii)"	Col. 3 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iii)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iv)"	Col. 3 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iv)"

Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AA)"	Col. 3 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AA)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AB)"	Col. 3 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AB)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCC"	Col. 3 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCC"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCD"	Col. 3 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCD"

Annexure 3**Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS**

- Amount of dividend which is included in the Temporary Total income* will be computed in below manner:
- Take minimum of below :
 - o Temporary calculated value at 3xiii of BFLA**
 - o 1a of Schedule OS
 - o Max(0, Temporary calculated values of Sl.no.14 - sl.no.15 of Part BTI)
- Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
- Then system calculated value "Eligible amount of interest expenditure" will be lower of
 - o "20% of "A" or
 - o user enter value in field 3c.

*Temporary Total Income means the total income calculated without considering "Interest expenditure u/s 57(1)".

** Temporary calculated value at 3xiii of BFLA means the Net OS income (3xiii of BFLA) calculated without considering "Interest expenditure u/s 57(1)".

Annexure 4

Note on "How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e) and 1(ii) Dividend income u/s 2(22)(e) for 234C

- Above calculated "**Eligible Interest Expenditure**" will be allocated to Dividend in below sequence for 234C calculation :
 - o First Allocate expenditure to "Dividend income u/s 2(22)(e)"
 - o Balance if any, allocate to "Dividend income other than 2(22)(e).
- After reducing the allocated expenditure from "Dividend income other than 2(22)(e)", assessee will arrive "**Net Dividend income other than 2(22)(e)**".
- **Assessee has to provide the quarterly bifurcation of this "Net Dividend income other than 2(22)(e) - DTAA portion of this dividend (subject to TRC and Resident condition) "** at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly break up of " DTAA dividend income which is reduced from "**Net Dividend income other than 2(22)(e)**" at sl.no.10(iii) of Schedule OS.

Refer below example for clarification:

Eg :	Dividend income u/s 2(22)(e)	= 500
	Dividend income Other than 2(22)(e)	= 2500

	Dividend income included in total income	= 3000
	Maximum Eligible Interest expenditure	=600(20% of 3000)

After allocation of expenditure :

Net Dividend income u/s 2(22)(e)	= 0 (500-500)
Net Dividend income Other than 2(22)(e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i).

If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) "Dividend income chargeable under DTAA rates" in Schedule OS.

(# DTAA can be reduced only in case of "Resident" or "Non resident & TRC flag" is "Yes")

Tax on Dividend income chargeable under DTAA :

Tax on "Dividend income chargeable under DTAA" will be calculated as below :

1. Multiply "DTAA Dividend" declared at sl.no.2f in "Amount" column **with** "Applicable Rate" at col 10 for all the row in which section is selected as "56(1)(i) Dividend" is selected. DTAA tax for each row will be derived
2. Take the sum of all "DTAA tax" derived above and also take sum of "Dividend" income in 2f.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this "Average rate" for calculation of tax on DTAA Dividend.

Determining income for calculation of 234C :

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer **note** below)
 - 44AD/44ADA income
 - Dividend income other than 2(22)(e)
 - Short term capital gain income chargeable at normal rates
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
 - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
 - Short term capital gain taxed @15% and 30% (from Sch CG table E)
 - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
 - Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:

1. 44AD/ 44ADA income : **lower of**
 - a. "Total income chargeable at normal rates"
 - b. 44AD + 44ADA income declared in Schedule BP
2. Dividend income other than 2(22)(e) : Lower of
 - a. "Total income chargeable at normal rates" - "44AD+44ADA income"
 - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
 - c. Net Other source income chargeable at normal rates from BFLA
3. Short term capital gain : Lower of
 - a. "Total income chargeable at normal rate" - "44AD+44ADA income" - "Dividend income other than 2(22)(e)"

- b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
- c. Net STCG applicable rate income from BFLA
- 4. Income chargeable at normal rates from Quarter 1 =
“Total income chargeable at normal rates” – (value calculated at 1 + 2 + 3 above)

Annexure 5

Calculation of 234C

1. For the “Income which is chargeable at normal rates*”, tax in each quarter will be calculated as below:

$$\text{Quarterly income which is chargeable at normal rates} * (\text{Total Tax incl Surcharge \& cess at normal rates}) / (\text{Total income chargeable at normal rates})$$

Note : 44AD & 44ADA income needs to be considered in Q4. “STCG App rate” and “Dividend income other than 2(22)(e)” has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For “Income chargeable at special rate from Quarter 1 other than 115BBE”, total tax incl surcharge on such income will be considered from Quarter 1.
3. For “Income chargeable u/s 115BBE”, total tax incl surcharge on such income will be considered from Quarter 1.
4. For “Income chargeable at special rate quarter wise”, tax in each quarter will be calculated as below :
 - a. **for Capital gains :**

Quarterly income which is chargeable at special rates * respective tax rate

- b. **for OS dividend DTAA income :**

Quarterly income which is chargeable at special rates * Average rate (defined above)
 After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

Note : If “Dividend other than 2(22)(e) included in Total Income” determined above IS LESS THAN “Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS” given by assessee, then the above computed “dividend other than 2(22)(e) included in Total Income” shall be distributed among 5 quarters by giving preference to QTR 5(16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee.

* Income which is chargeable at normal rates includes ESOP income

234C will be calculated on slabbed tax on income chargeable at normal rates after reducing deferred tax on ESOP income and adding tax on special rate incomes.

Annexure 6

Calculation of Surcharge

For the purpose of calculation of Surcharge, income is required to be bifurcated as below :

1. Income taxable u/s 115BBE - Surcharge rate is 25%(from sch SI)
2. Income on which enhanced surcharge of 25% and 37% is applicable (Refer note below)
3. Income in which enhanced surcharge is not applicable. (Refer note below)

Income in which enhanced surcharge is not applicable:

- Capital gains taxable u/s 111A, 115AD and 112A (from sch SI)
- Dividend income taxable u/s 115AD i.e., Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (take from sch OS both normal and PTI)
- Dividend income included in total income chargeable at normal rates.
 - (i.e, lower of
 - Total income chargeable at normal rates as per part BTI **or**
 - Dividend income at sl.no.1a - 3c(ii) system calculated interest expenditure **or**
 - Net OS income chargeable at applicable rates in Sch BFLA)

Income on which enhanced surcharge of 25% and 37% is applicable :

Other than above income i.e., other special rate income and remaining normal rate income.

Surcharge will be at below rates :

- On 115BBE income, surcharge will be @25%
- On Other income as below :
 - If Total Income > 50L < 1Cr, surcharge will be @10%
 - If Total Income > 1cr < 2Cr, surcharge will be @15%
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] > 2Cr < 5Cr, surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 25% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] > 5Cr , surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 37% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] < 2Cr, then surcharge will be @15% on entire income except 115BBE income.
- Note : For calculating of Marginal relief also, same method will be used and for calculation of cut off income, "Dividend income chargeable at normal rates" will be given priority within normal rate.

Calculation of Marginal Relief

Step1. Tax and Surcharge will be computed on the total income.

Step2. Tax and surcharge will be computed on the cut-off income (50 Lakhs, 1 Crore, 2 Crores or 5 Crores, as the case maybe).

Step3. Income in excess of the cut-off income will be calculated as difference of total income and cut-off income.

Step4. Marginal relief will be calculated as difference of 'tax and surcharge on total income' and 'tax and surcharge on cut-off income plus income in excess of cut-off income' (1-2+3).

Instructions for filling ITR-4 SUGAM
A.Y. 2021-22

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-4 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for Assessment Year 2021-22 only, i.e., it relates to income earned during the Financial Year 2020-21.

2. Who is eligible to use this Return Form

This Return Form is to be used by an individual or HUF, who is resident other than not ordinarily resident, or a Firm (other than LLP) which is a resident, whose total income for the assessment year 2020-21 does not exceed Rs.50 lakh and who has income under the following heads:-

- (a) Income from business where such income is computed on presumptive basis under Section 44AD (i.e. Gross Turnover upto Rs. 2 crore) or Section 44AE (income from goods carriage upto ten vehicles); or
- (b) Income from Profession where such income is computed on presumptive basis under Section 44ADA (i.e. Gross receipt upto Rs. 50 lakh); or
- (c) Income from Salary/ Pension; or
- (d) Income from One House Property; or
- (e) Interest income and / or income from family pension taxable under Other Sources.

Note 1: The income computed on presumptive basis under sections 44AD or 44AE or 44ADA shall be presumed to have been computed after giving full effect to every loss, allowance, depreciation or deduction under the Income-tax Act. However, person having loss after giving effect to proviso to sub-section 3 of Section 44AE shall file ITR5

Note 2: Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who is not eligible to use this Return Form

A. This Return Form should not be used by a person who –

- (a) is a Director in a company;
- (b) has held any unlisted equity shares at any time during the previous year;
- (c) has any asset (including financial interest in any entity) located outside India;
- (d) has signing authority in any account located outside India; or

- (e) has income from any source outside India.
 - (f) has deferred tax on ESOP received from employer being an eligible start-up.
- B. This return form also cannot be used by a person who has any income of the following nature during the previous year:-
- (a) Profits and gains from business and professions which is not required to be computed u/s 44AD, 44ADA or 44AE, such as income from speculative business, agency business, commission or brokerage income etc.;
 - (b) Capital gains;
 - (c) Income from more than one house property;
 - (d) Income under the head other sources which is of following nature:-
 - (i) winnings from lottery;
 - (ii) activity of owning and maintaining race horses;
 - (iii) income taxable at special rates under section 115BBE;
 - (e) Income to be apportioned in accordance with provisions of section 5A; or
 - (f) Agricultural income in excess of ₹5,000.
- C. Further, this return form also cannot be used by a person who has any claims of loss/deductions/relief/tax credit etc. of the following nature:-
- (a) any brought forward loss or loss to be carried forward under any head of income;
 - (b) loss under the head 'Income from other sources';
 - (c) any claim of relief under section 90, 90A or section 91;
 - (d) any claim of deduction under section 57, other than deduction under clause (ia) thereof (*relating to family pension*); or
 - (e) any claim of credit of tax deducted at source in the hands of any other person.

4. **SUGAM form is not mandatory**

Form ITR-4 (Sugam) is a simplified return form to be used by an assessee, at his option, if he is eligible to declare profits and gains from business and profession on presumptive basis under section 44AD, 44ADA or 44AE. However, in case the assessee keeps and maintains all books of accounts and other documents referred to in section 44AA, and also gets his accounts audited and obtains an audit report as per section 44AB, filling up the Form ITR-4 (Sugam) is not mandatory. In such a case, other regular return forms viz. ITR-3 or ITR-5, as applicable, should be used and not this Form.

5. **Annexure-less Return Form**

No document (including TDS Certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

6. **Key changes (as compared to ITR for AY 2020-21)**

- (a) Option to avail benefit of new tax regime u/s 115BAC is provided in ITR-4. Form-10IE filing is mandatory to avail benefit of new tax regime and should be filed within due date mentioned as per section 139(1).
- (b) Resident Individual having Income-Tax deferred on ESOP is restricted to file ITR-4.
- (c) Quarterly breakup of dividend income to be provided.
- (d) Schedule DI is removed.

7. Manner of filing and verification of this Return Form

This Return Form can be filed with the Income-tax Department in any of the following ways—

- (A) electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP, or
- (iv) by sending duly signed paper Form ITR-V - Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka”.

The Form ITR-V - Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-filing account.

- (B) in paper form, at the designated offices of Income-tax Department, along with duly signed Form ITR-V. This mode of furnishing return is permissible only in case of super senior citizens (*i.e. an individual of the age of 80 years or more at any time during the previous year*).

8. Filling out the ITR V- Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 6A(iv) above, the assessee should print out Form ITRV- Income Tax Return Verification Form. ITRV- Income Tax Return Verification Form, duly signed by the assessee then has to be sent by ordinary post or speed post only to Central, Processing Centre, Income Tax Department, Bengaluru- 560500 (Karnataka).

9. Obligation to file return

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax

is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount which is not chargeable to income tax for Assessment Year 2021-22, in case of different categories, is as under:-

(Applicable if New Tax Regime u/s 115BAC is not opted)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2020-21 but below the age of 80 years	3,00,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2020-21	5,00,000

(Applicable if New Tax Regime is opted u/s 115BAC)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	2,50,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	2,50,000

In case of firms, every firm is required to furnish the return of income in this ITR Form, where profits or gains from business or profession are computed on presumptive basis under section 44AD, section 44ADA or section 44AE.

If a person whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceeds the maximum amount which is not chargeable to income-tax but fulfils one or more conditions mentioned below is obligated to furnish his return of income. In case of any doubt, please refer to relevant provisions of the Income-tax Act.

- a) Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts;
- b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person;
- c) Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

10. Obligation to file form 10-IE

1. Any individual or HUF opting for new tax regime u/s 115BAC has to mandatorily file Form 10-IE before due date of filing of return u/s 139(1).
2. Form 10-IE once filed cannot be withdrawn during the year.

3. After filing Form 10-IE, original return or revised return is required to be filed mandatorily to avail the benefit of new tax slab u/s 115BAC and Acknowledgement no. & Date of filing Form 10IE are mandatory fields in ITR-4.
4. If Form 10-IE is filed within due date then even if return is filed after due date, benefit of 115BAC will be allowed.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field No.	Field Name	Instruction
A1	First Name	Enter the First Name as per PAN card
A2	Middle Name	Enter the Middle Name as per PAN card
A3	Last Name	Enter the Last Name as per PAN card
A4	PAN	Enter the PAN as in PAN card
A5	Date of Birth	Enter the Date of Birth as per the PAN card
A6	Flat/ Door/ Block No.	Enter the Flat or House Number
A7	Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
A8	Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
A9	Area/ Locality	Enter the name of area or locality in which the house is situated
A10	Town/ City/ District	Enter the name of town or City or District in which the house is situated
A11	State	Select the name of State from the dropdown
A12	Country	Select the name of Country from the dropdown
A13	PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
A14	Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
A15	Status	Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF) (c) Firm (other than Limited Liability Partnership)
A16	Residential/ Office Phone Number with STD code/ Mobile No.1	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
A17	Mobile No.2	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.
A18	Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.

Field No.	Field Name	Instruction
	Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
A19	Nature of Employment	In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Govt.' (b) If you are a State Government Employee, tick 'State Govt' (c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick ' Public Sector Undertaking' (d) If you are drawing pension, tick 'Pensioners' (e) If you are an employee of Private Sector concern, tick 'Others' (f) If you have income from Family Pension etc., tick 'Not Applicable'
A20	Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)'
	Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable check box - (a) If filed in response to a notice under section 139(9), tick '139(9)' (b) If filed in response to notice under section 142(1), tick '142(1)' (c) If filed in response to notice under section 148, tick '148'
A21	If revised/defective, enter Receipt No. and Date of filing original return	If this is a revised return, or a return being filed in response to notice under section 139(9), please enter the acknowledgement number and date of filing of the original return.
A22	If filed in response to notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, please enter the Unique number/ Document Identification Number (DIN) and date of the relevant statutory Notice or condonation order.
	Are you opting for new tax regime u/s 115BAC ? ☐ Yes ☐ No If yes, please furnish date of filing of form 10-IE along with	Assessee having income from business and profession has to mandatorily file Form 10-IE to opt for new tax regime u/s 115BAC. In case new tax regime is being opted, please select checkbox as 'Yes' and enter the date of filing of form 10-IE

Field No.	Field Name	Instruction
	Acknowledgment number	and acknowledgement number. If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC) 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax) 3) Interest payable on borrowed capital for self occupied property 4) Standard Deduction in case of family pension 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2))
	Are you filing return of income under seventh proviso to section 139(1) but otherwise not required to furnish return of income?– (Not applicable in case of Firm) - (Tick) ☐ Yes ☐ No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]	In case the return is being filed due to any one or all of the below conditions are applicable then tick 'Yes' a) Amount or aggregate of amount exceeding Rs. 1 Crore in one or more current accounts b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person c) incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity
	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.
	Have you incurred expenditure of an amount or aggregate of amount	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No'

Field No.	Field Name	Instruction
	exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
A23	Whether this return is being filed by a representative assessee	Please tick the applicable check box. In case the return is being a filed by representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (<i>select from drop down list</i>) (c) Address of the representative (d) PAN of the representative (e) Aadhaar No. of the representative

Part B – Gross Total Income

Field No.	Field Name	Instruction
Income from salary/pension		
B1	Income from Business & Profession	In this field, please enter the aggregate of Income chargeable under Business or Profession, as appearing in item No. E8 of Schedule BP.
B2(i)	Gross Salary	This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below.
B2(i)(a)	Salary as per section 17(1)	Please enter the Salary as per Part B of Form 16
B2(i)(b)	Value of perquisites as per section 17(2)	Please enter the Value of perquisites as per Part B of Form 16
B2(i)(c)	Profits in lieu of salary as per section 17(3)	Please enter the Profits in lieu of salary as per Part B of Form 16
B2(ii)	Less allowances to the extent exempt u/s 10 [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
	List of allowances (<i>to be provided in drop down</i>)	Sec 10(5)- Leave Travel concession/assistance (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)

Field No.	Field Name	Instruction
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death-cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First proviso – Compensation limit notified by CG in the official Gazette
		Sec 10(10B) Second Proviso- Compensation under scheme approved by the Central Government
		Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service
		Sec 10(10CC)- Tax paid by employer on non-monetary perquisite
		Sec 10(13A)- Allowance to meet expenditure incurred on House Rent (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Sec 10(14)(i)- Prescribed allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses fully, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living. (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB (This allowance can be claimed only if new tax regime u/s 115BAC is opted)
		Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee

Field No.	Field Name	Instruction
		(This allowance can be claimed only if new tax regime u/s 115BAC is opted)
		Any Other - In case of any other allowances enter the details in a text box provided.
B2(iii)	Net Salary (i – ii)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [B2(ii)] from the Gross Salary [B2(i)]
B2(iv)	Deductions u/s 16 (iva + ivb + ivc)	This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below.
B2(iv)(a)	Standard Deduction u/s 16(ia)	This is an auto-populated field as lower of B2(iii) or Rs 50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B2(iv)(b)	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (<i>as per Part B of Form 16</i>) (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B2(iv)(c)	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (<i>as per Part B of Form 16</i>) (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B2(v)	Income chargeable under the Head 'Salaries' (iii - iv)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B2(iv)] against the Net Salary [B2(iii)]
Income from house property		
B3	Type of House Property	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'
B3(i)	Gross rent received/ receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to be let out during the year.
B3(ii)	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to

Field No.	Field Name	Instruction
		local authorities such as municipal taxes paid etc.
B3(iii)	Annual Value (i – ii)	This is an auto-populated field representing the amount of Gross rent <i>[B3(i)]</i> as reduced by Tax paid to local authorities <i>[B3(ii)]</i> .
B3(iv)	30% of Annual Value	Please enter 30% of Annual Value so arrived at.
B3(v)	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. In case the house property is 'self-occupied' and new tax regime u/s 115BAC is opted, interest payable on borrowed capital cannot be claimed
B3(vi)	Arrears/Unrealized Rent received during the year Less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
B3(vii)	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2,00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.	This is an auto-populated field which represents the income chargeable under the head 'House Property'. The same is computed as Annual Value <i>[B3(iii)]</i> less Standard deduction <i>[B3(iv)]</i> less Interest payable on borrowed capital <i>[B3(v)]</i>, including the arrears/unrealized rent, if any <i>[B3(vi)]</i>. If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakh. In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form ITR-4 (Sugam). In case new tax regime u/s 115BAC is opted and net computation under the head 'House Property' is a loss, the same cannot be set-off against income under any other head
Income from other Sources		

Field No.	Field Name	Instruction
B4	Income from other Sources	Please select the nature of income from the drop down (as per list given below) and enter the amount of income. In case multiple items of income are to be reported, please enter details of each income as separate line item. In case dropdown Dividend' is selected, please enter Quarterly breakup of dividend income in the table <u>List of category of income:-</u> (a) Interest from Savings Bank Account (b) Interest from Deposit (Bank/Post Office/ Cooperative Society) (c) Interest from Income Tax Refund (d) Family pension (e) Dividend(f) Any Other - In case of any other interest income enter the details in a text box provided.
	Less: Deduction u/s 57(iia) (In case of family pension only)	In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [i.e. 1/3 of the amount of family pension received, or rupees fifteen thousand, whichever is less]. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B5	Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set off loss, please use ITR -3/5.	This is an auto-populated field which represents the aggregate of 'Income from Business & Profession' [B1], 'Income from Salary' [B2(v)], 'House Property' [B3(vii)] and 'Income from Other Sources' (B4). In case new tax regime u/s 115BAC is opted and income from House Property is negative, this field will be auto-populated as aggregate of 'Income from Business & Profession' [B1], 'Income from Salary' [B2(v)] and 'Income from Other Sources' (B4).

Part –C – Deductions and taxable total income

In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year-	
(Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21)	

Column No.	Section	Nature of deduction	Instruction
C1	80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C2	80CCC	Deduction in respect of contribution to certain Pension Funds	Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C3	80CCD(1)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. The amount eligible is subject to maximum limit of 10% of salary In case income there is no income from salary, then amount eligible is subject to maximum limit of 20% of Gross Total Income. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C4	80CCD(1B)	Deduction in respect of contribution to	Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for

Column No.	Section	Nature of deduction	Instruction
		pension scheme of Central Government	deduction under sub-section (1B) of section 80CCD. The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C5	80CCD(2)	Deduction in respect of contribution of employer to pension scheme of Central Government	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10% of salary in case the nature of employment selected is other than 'Central Govt.' In case the nature of employment selected is 'Central Govt' then amount eligible is subject to maximum limit of 14% of salary.
C6	80D	Deduction in respect of health insurance premia	This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C7	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down. 1. Dependent person with disability 2. Dependent person with severe disability The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C8	80DDB	Deduction in respect of medical treatment etc.	Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount. 1. Self or Dependent 2. Senior Citizen – Self or Dependent

Column No.	Section	Nature of deduction	Instruction
			The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C9	80E	Deduction in respect of interest on loan taken for higher education	Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C10	80EE	Deduction in respect of interest on loan taken for residential house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/s 80EE. The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C11	80EEA	Deduction in respect of interest on loan taken for certain house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2020 to 31 March 2021 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA. In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C12	80EEB	Deduction in respect of purchase of electric vehicle.	Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Column No.	Section	Nature of deduction	Instruction
C13	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C14	80GG	Deduction in respect of rents paid	Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG. The amount eligible for deduction is subject to a maximum limit of ₹60,000 during the year and further conditions specified therein. Please ensure to submit Form 10BA to claim this deduction. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C15	80GGC	Deduction in respect of contributions given by any person to Political parties	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C16	80TTA	Deduction in respect of interest on deposits in savings account	Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C17	80TTB	Deduction in respect of interest on deposits in case of senior citizens	This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Column No.	Section	Nature of deduction	Instruction
C18	80U	Deduction in case of a person with disability	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C19		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A.
C20		Taxable Total Income	This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B5] reduced by claim of total deductions [C19].

Part –D – Tax Computation and Tax Status

Field No.	Field Name	Instruction
D1	Tax payable on total income	Please compute the amount of tax payable on Total Income as per the tax computation table given below.
D2	Rebate u/s 87A	If you are a resident individual, whose total income does not exceed ₹5,00,000, you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable or ₹12,500, whichever is less.
D3	Tax payable after Rebate	Please enter the tax payable after claiming rebate (D1 – D2).
D4	Health and Education Cess @4%	Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3)
D5	Total Tax & Cess	Please enter the sum of tax after rebate and health & education cess. (D3 + D4)
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	Please enter the amount of tax relief admissible u/s 89, computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year.
D7	Balance Tax After Relief	Please enter the difference of amount between Total Tax & cess and Relief u/s 89.
D8	Interest u/s 234A	Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A.
D9	Interest u/s 234B	Please compute the amount of interest payable for short-payment of advance tax, if any, as per provisions of section 234B.

Field No.	Field Name	Instruction
D10	Interest u/s 234C	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C. Note : If the shortfall in the advance tax instalment or the failure to pay the same on time is on account of dividend income, no interest under section 234C shall be charged if the assessee has paid the whole of the amount of tax payable in respect of dividend income, had such income been a part of the total income, as part of the remaining instalments of advance tax which are due or where no such instalments are due, by the 31st day of March of the financial year. Dividend income included in Total income will be computed as 'Lower of Dividend income and total income other than 44AD and 44ADA' The computed dividend income as mentioned above shall be distributed among 5 quarters by giving preference to QTR 5 to QTR 1 as it is more beneficial to assessee. 234C will be calculated on tax on returned income which is calculated as under: • QTR 1 (upto 15 Jun) – “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1” • QTR 2 (16 Jun to 15 Sept) – “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1 and QTR 2” • QTR 3 (16 Sept to 15 Dec) – “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1, QTR 2 and QTR 3” • QTR 4 (16 Dec to 15 Mar)– “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1, QTR 2, QTR 3 and QTR 4 + 44AD and 44ADA income” • QTR 5 (16 Mar to 31 Mar) – “Dividend income distributed in QTR 5”
D11	Fee u/s 234F	Please enter the amount of fees payable for delay in filing return of income as per section 234F.
D12	Total Tax, Fee and Interest	Please compute the total sum payable towards tax, fee and interest after claiming relief. (D7+D8+D9+D10+D11)
D13	Total Advance Tax Paid	Please enter the amount of Advance Tax paid during the year. Please fill up details of challan etc. in Schedule-IT.
D14	Total Self-Assessment Tax Paid	Please enter the amount of self-assessment Tax paid.

Field No.	Field Name	Instruction
		Please fill up details of challan etc. in Schedule-IT.
D15	Total TDS Claimed	Please enter the total amount of TDS claimed. Please fill up details of tax deducted at source in Schedule TDS-1 (<i>in case of salary</i>) or in Schedule TDS-2 (<i>in case of other payments</i>) as applicable.
D16	Total TCS Claimed	Please enter total amount of TCS claimed. Please fill up details of tax collected at source in Schedule TCS.
D17	Total Taxes Paid	This is an auto-populated field, which represents aggregate of taxes paid during the year, by way of advance tax, self-assessment tax, TDS and TCS. (D13+D14+D15+D16)
D18	Amount payable (D12–D17) (if D12 > D17)	Please compute the net amount payable, if any, after claiming credit of taxes paid (D12 - D17)
D19	Refund (D17 – D12) (if D17 > D12)	Please compute the net amount refundable, if any, after claiming credit of taxes paid (D17 - D12).
D20	Exempt income (For reporting Purposes) (If agricultural income is more than Rs.5,000/-, use ITR 3/5)	Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item. Please also note that the maximum amount of agriculture income that can be reported in Form ITR-4 is upto Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.
	List of other types of exempt income (<i>drop down to be provided</i>)	Agriculture Income (less than equal to Rs. 5000)
		Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster.
		Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)
		Sec 10(11)- Statutory Provident Fund received
		Sec 10(12)- Recognized Provident Fund received
		Sec 10(13)- Approved superannuation fund received
		Sec 10(16)- Scholarships granted to meet the cost of education
		Sec 10(17)- Allowance MP/ MLA/ MLC (This allowance cannot be claimed as exempt income if new tax regime u/s 115BAC is opted)
		Sec 10(17A)- Award instituted by Government
		Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award

Field No.	Field Name	Instruction
		Defense Medical Disability Pension
		Sec 10(19)- Armed Forces Family pension in case of death during operational duty
		Sec 10(26)- Any income as referred to in section 10(26)
		Sec 10(26AAA)- Any income as referred to in section 10(26AAA)
		Any Other- In case of any other exempt income enter the details in a text box provided.
D21	Details of Bank Accounts held in India at any time during the previous year	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account/accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.
	IFS Code of the bank	Please enter the IFS Code of the Bank (11 digits)
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank

Schedule BP – Details of Income from Business or Profession

Presumptive business income u/s 44AD
Please enter the name of business, Business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. Please note that the scheme of presumptive business income u/s 44AD is not applicable for persons carrying on professions as referred to in Section 44AA, or earning income in the nature of commission or brokerage or carrying on any agency business. In such cases, it is mandatory to maintain books of accounts as required u/s 44AA and return of income should be filed in regular Form ITR-3 or ITR-5, as applicable.

Field No.	Field Name	Instruction
E1	Gross Turnover or Gross Receipts:-	
E1(a)	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	Please enter the amount of turnover realized through account payee cheque or account payee bank draft or bank electronic clearing system or prescribed electronic modes during the previous year or before the due date for filing return u/s 139(1).
E1(b)	Any other mode	Please enter the amount of turnover realized through any other mode (cash).
E2	Presumptive Income under section 44AD:-	
E2(a)	6% of E1a or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the turnover realised through account payee cheque etc. mentioned at E1a. The presumptive income is to be

		computed @6% of Turnover mentioned at E1a, or the actual amount claimed to have been earned, whichever is higher.
E2(b)	8% of E1b or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the turnover realised through other modes (cash) etc. as mentioned at E1b. The presumptive income is to be computed @8% of Turnover mentioned at E1b, or the actual amount claimed to have been earned, whichever is higher.
E2(c)	Total	This is an auto-populated field which represents the total amount of presumptive income declared u/s 44AD [E2(a) + E2(b)].
Note:-	In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.	

Presumptive professional income u/s 44ADA

Please enter the name of business, Business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

E3	Gross Receipts	Please enter total gross receipts during the previous year from professions referred to in section 44AA (legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession). In case the total gross receipts from the eligible profession exceeds Rs.50 Lakh, please fill up regular ITR Form-3 or Form-5, as applicable.
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the total gross receipts from the eligible professions. The presumptive income is to be computed @50% of the total gross receipts mentioned at E3, or the actual amount claimed to have been earned, whichever is higher.

Note:- In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.

Presumptive income from goods carriages u/s 44AE

Please enter the name of business, Business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

Table	Please provide the details of each goods carriage, period for which used during the year and presumptive income therefrom. Add rows as necessary.	
Col. 1	Registration No.	Please enter registration number of each goods carriage used during the previous year.
Col. 2	Whether owned/ leased/ hired	Please select whether the vehicle is "Owned"/ "Leased"/ "Hired".
Col. 3	Tonnage capacity	Please enter tonnage capacity of the goods carriage in

		metric ton.
Col. 4	Number of months	Please enter months for which goods carriage was owned/leased/hired by assessee during the previous year.
Col. 5	Presumptive income u/s 44AE	Please enter the presumptive income from each goods carriage u/s 44AE during the previous year. The presumptive income is to be computed @Rs.1,000 per ton per month for heavy goods vehicle (<i>i.e. tonnage exceeding 12 Metric Ton</i>) and @Rs.7,500 per month for other than heavy goods vehicle, or the actual amount claimed to have been earned, whichever is higher.
E5	Presumptive Income from Goods Carriage u/s 44AE	This is an auto-populated field which represents the aggregate of presumptive incomes from business of plying, hiring or leasing goods carriages u/s 44AE. This is the total of amounts entered in column 5 of the table in respect of each goods carriage.
E6	Salary and interest paid to the partners	If you are a partnership firm (other than LLP) having income u/s 44AE, please enter the amount of salary and interest paid to the partners, to extent admissible as per Section 40(b).
E7	Presumptive Income u/s 44AE	This is an auto-populated field which represents the presumptive income under Section 44AE, net of deduction on account of salary and interest paid to partners. [E5 - E6]
Note:-	In case the actual amount claimed to have been earned from goods carriage is less than the presumptive income prescribed u/s 44AE, or the number of vehicles owned at any time during the year exceeds ten, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.	
E8	Income chargeable under Business or Profession	This is an auto-populated field which represents the aggregate of incomes chargeable under the head Business or Profession. [E2(c) + E4 + E7]
Information regarding Turnover/Gross Receipt reported for GST		
Please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN. Add rows as necessary.		
E9	GSTIN No(s).	Please enter the GSTIN No.
E10	Annual value of outward supplies as per the GST returns filed	Please enter the total annual value of outward supplies reported against each GSTIN No. separately based on the monthly GST returns.
Financial Particulars of the Business		
Please furnish the information below as on 31 st day of March, 2021. The information sought at columns E15, E19, E20 and E22 is mandatory. The information sought at other columns should be furnished, if available.		
E11	Partners/ Members own capital	Please enter Partners/ Members own capital
E12	Secured loans	Please enter total of secured loans

E13	Unsecured loans	Please enter total of unsecured loans
E14	Advances	Please enter aggregate of trade advances received
E15	Sundry creditors	Please enter total amount of sundry creditors
E16	Other liabilities	Please enter total of other liabilities (<i>not specifically mentioned at E11 to E15 above</i>)
E17	Total capital and liabilities	Please enter total of capital and liabilities (E11 + E12 + E13 + E14 + E15 + E16)
E18	Fixed assets	Please enter written down value of fixed assets
E19	Inventories	Please enter closing value of stock-in-trade
E20	Sundry debtors	Please enter the total of sundry debtors
E21	Balance with banks	Please enter the aggregate of bank balances
E22	Cash-in-hand	Please enter cash-in-hand
E23	Loans and advances	Please enter aggregate of loans and advances given
E24	Other assets	Please enter aggregate of other assets (<i>not specifically mentioned at E18 to E23 above</i>)
E25	Total assets	Please enter total of all assets (E18 + E19 + E20 + E21 + E22 + E23 + E24)

Schedule 80G – Details of donations entitled for deduction u/s 80G

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule :-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Schedule 80D - Deduction in respect of health insurance premia

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

S. No.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'
1a	Self & Family	This field will be available if 'No' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health

S. No.	Field Name	Instruction
		Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
Note : The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.		

Schedule-IT: Details of Advance/Self-assessment tax payments

Please enter the relevant details of payment of advance tax or self-assessment tax.

Column No.	Field Name	Instruction
1	BSR Code	Please enter the seven digit BSR code of Bank at which tax was deposited.
2	Date of Deposit (DD/MM/YYYY)	Please enter date on which tax was deposited in DD/MM/YYYY format.
3	Serial Number of Challan	Please enter the Serial Number of Challan.
4	Tax paid	Please enter the tax amount deposited.

Schedule-TCS: Details of TCS

Please enter the relevant details of taxes collected at source <i>(as appearing in Form 27D)</i>		
Column No.	Field Name	Instruction
1	TAN of the Collector	Please enter the TAN of the Collector.
2	Name of the Collector	Please enter the name of the Collector.
3	Details of amount paid as mentioned in Form 26AS	Please enter the gross amount of receipt in respect of which tax has been collected at source.
4	Tax collected	Please enter the amount of tax which has been collected at source.
5	Amount out of (4) being claimed	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.

Schedule TDS-1 – Details of TDS from salary

Please enter the relevant details of taxes deducted at source <i>(as appearing in Form 16)</i>		
Column No.	Field Name	Instruction
1	TAN of the Employer	Please enter the TAN of the Employer.
2	Name of the Employer	Please enter the name of the Employer.
3	Income under salary	Please enter the gross amount of salary in respect of which tax has been deducted at source.
4	Tax deducted	Please enter the amount of tax which has been deducted at source.

Schedule TDS-2 – Details of TDS on income other than salary

Please enter the relevant details of taxes deducted at source <i>(as appearing in Form 16A/16C)</i>		
Column No.	Field Name	Instruction
2	TAN of the Deductor /PAN/Aadhaar No. of Tenant	Please enter the TAN of the Deductor. In case tax has been deducted by the tenant, provide the PAN/ Aadhaar No. of the Tenant.

3 & 4	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 3 and column 4 respectively.
5	TDS of the current financial year	Please enter the amount of Tax deducted at source for the current financial year.
6	TDS credit being claimed this year	Please enter the amount of TDS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.
7 & 8	Corresponding receipt/withdrawals offered	Please enter the details of corresponding receipt/withdrawals offered, in respect of which TDS credit is being claimed, in this year. Enter the gross amount of income and head under which offered in column 7 and column 8 respectively. In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "TDS credit being claimed this year" for the current year. If this is done, the column "Corresponding receipt/withdrawals offered" is greyed-off and is not required to be filled up. Please Note : Select drop down as 'Not applicable (only in case TDS is deducted u/s 194N)' in column no 8 if TDS is claimed u/s 194N of the Act
9	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return. Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

In case of a Firm, return of income can be verified by the managing partner. In case the managing partner is not able to do so for any unavoidable reason, the return can be verified by any other partner of firm, who is not a minor.

Before signing the verification (as mentioned in section 6 above – Manner of filing and verification), please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

TRP Details

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Tax Computation Table

(i) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2020-21) or HUF–

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC -

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

(iv) In case of individual or HUF opting for new tax regime u/s 115BAC

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000

4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

(v) In case of a Firm, tax is to be calculated at flat rate of 30% of taxable income.

Paper return

In case of paper returns the information in certain columns which is being auto-populated, has to be computed and furnished by the taxpayer manually.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2021-22

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010

	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031

Manufacture of wood and wood products, cork, straw and plaiting material	04032
Manufacture of paper and paper products	04033
Publishing, printing and reproduction of recorded media	04034
Manufacture of coke oven products	04035
Manufacture of refined petroleum products	04036
Processing of nuclear fuel	04037
Manufacture of fertilizers and nitrogen compounds	04038
Manufacture of plastics in primary forms and of synthetic rubber	04039
Manufacture of paints, varnishes and similar coatings	04040
Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
Manufacture of soap and detergents	04042
Manufacture of other chemical products	04043
Manufacture of man-made fibers	04044
Manufacture of rubber products	04045
Manufacture of plastic products	04046
Manufacture of glass and glass products	04047
Manufacture of cement, lime and plaster	04048
Manufacture of articles of concrete, cement and plaster	04049
Manufacture of Bricks	04050
Manufacture of other clay and ceramic products	04051
Manufacture of other non-metallic mineral products	04052
Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
Manufacture of Ferro alloys	04054
Manufacture of Ingots, billets, blooms and slabs etc.	04055
Manufacture of steel products	04056
Manufacture of basic precious and non-ferrous metals	04057
Manufacture of non-metallic mineral products	04058
Casting of metals	04059
Manufacture of fabricated metal products	04060
Manufacture of engines and turbines	04061
Manufacture of pumps and compressors	04062
Manufacture of bearings and gears	04063
Manufacture of ovens and furnaces	04064
Manufacture of lifting and handling equipment	04065
Manufacture of other general purpose machinery	04066
Manufacture of agricultural and forestry machinery	04067
Manufacture of Machine Tools	04068
Manufacture of machinery for metallurgy	04069
Manufacture of machinery for mining, quarrying and constructions	04070
Manufacture of machinery for processing of food and beverages	04071

	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts- civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007

	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories- wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016

	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009

	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002

	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019

EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH SERVICES CARE	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003

	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_1
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001

	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_1
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified

Important points to remember while filing return of income in ITR utility (online or offline)

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Category A Rules for ITR 4 are as below:

Sl. No.	Description of Rules	Mapping of Rules for ITR-4
1	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE	Value at field "E8" is not equal to sum of E2c+E4+E7
2	Income u/s 44AD, 44ADA, 44AE is disclosed in the Part B- Gross Total Income, "schedule BP" should be filled	In Schedule Part B- Gross total Income , B1 (BP income) is MORE THAN ZERO AND in schedule BP all the fields from E1 to E7 are zero/null. Note: All fields including sub fields
3	Business Income mentioned in Part B- Gross Total Income should be equal to amount mentioned in Schedule BP	Sl. No B1 is not equal to the amount mentioned in SL.no E8 of Schedule BP
4	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital + Secured loans + Unsecured loans + Advances + Sundry creditors + Other liabilities)	In "Schedule BP" in E17 of Total capital and liabilities is not equal to sum of (E11+E12+E13+E14+E15+E16)
5	In "Schedule BP" in E 25 of Total assets should be equal to the value entered in (Fixed assets + Inventories + Sundry debtors + Balance with banks + Cash-in-hand + Loans and advances + Other Assets)	In "Schedule BP" in E 25 of Total assets is not equal to the value entered in(E18+E19+E20+E21+E22+E23+E24)
6	Presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date	In schedule BP value mentioned at field" 6% of E1a or the amount claimed to have been earned, whichever is higher" is lower than 6% of value mentioned in "E1a" Note : Round off -1. (i.e., if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)

7	Presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date	In schedule BP value mentioned at field" 8% of E1b or the amount claimed to have been earned, whichever is higher" is lower than 8% of value mentioned in "E1b" Note : Round off -1. (i.e., if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)
8	Total; Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee check, & 8% of Gross turnover in any other mode	In schedule BP ,E2(C) is not equals to E2(a) + E2(b)
9	Income U/S 44AD is more than Gross receipts or Gross turnover through Any other mode.	A - Section 44AD In schedule BP, 44AD income (i.e. E2(a)) is more than zero AND 44AD income (i.e. E2(a)) is more than Gross receipts (i.e. 6% --> E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" OR B -In schedule BP, 44AD income (i.e. E2(b)) is more than zero AND 44AD income E2(b) is more than Gross receipts8% --> E1(b)-"Any other mode").
10	Income U/S 44AD should not be more than Gross receipts/Gross turnover through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date	In schedule BP, "Total Presumptive income U/S 44AD (Field E2(a)) "is MORE THAN Gross Turnover / Gross Receipts (Field E1(a)) .

11	In the return of income, the taxpayer has filed ITR-4 but the gross receipt/income U/S 44AD (E1(a)+E1(b)) is more than Rs. 2 Crore	In Schedule BP , "Gross turnover or gross receipt U/S 44AD"(Field E1(a)+E1(b)) is greater than 2crore.
12	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1). (For ineligible Business codes, please refer to Instructions)	In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008, 16009,16013 , 16018, 16019_1, 16020, 18001, 18002, 18003,18004,18005,18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012,
13	In schedule BP if income is declared u/s 44AD then it is mandatory to select "Business code" u/s 44AD.	If In schedule BP E2c is more than ZERO and "Business code" u/s 44AD is not selected.
14	In schedule BP if "business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.	If In schedule BP "business code" u/s 44AD is selected and income in field E2c is zero or null
15	Income U/S 44ADA cannot be more than corresponding gross receipts.	In Schedule BP, where "Total Presumptive income U/S 44ADA (Field E4) "is MORE THAN Gross Turnover / Gross Receipts (Field E3) .
16	-Presumptive Income u/s 44ADA cannot be less than 50% of Gross Turnover or Gross Receipts.	In Schedule BP , where "Presumptive income U/S 44ADA"(Field E4) is less than 50% of Gross Turnover / Gross Receipts (Field E3) Note : Round off -1. (i.e., if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)

17	The provisions of 44ADA is not applicable for persons carrying on business (For ineligible Business codes, please refer to Instructions)	If value at field E3 is greater than "Zero" but section code selected in Business code under table "44ADA" is other than below codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008, 16009 , 16013 ,16018,16019_1, 16020 18001, 18002, 18003, 18004, 18005, 18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012
18	In schedule BP if income is declared u/s 44ADA then it is mandatory to select "Business code" u/s 44ADA.	If In schedule BP E4 is more than ZERO and "Business code" u/s 44ADA is not selected.
19	In schedule BP if "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.	If In schedule BP "business code" u/s 44ADA is selected and income in field E4 is zero or null
20	Total of chapter VI-A deductions shall be consistent with the breakup of individual deductions (Total of 6a to 6r). Total deduction should not be greater than sl no. 5	If value at field -sl.no.6 " Part -B , Gross Total Income " of schedule Income details is greater than zero, and Total of chapter VI-A deductions is not consistent with total of individual deductions. (Total of 6a to 6r) And total deduction should not be greater than sl no. 5
21	Deductions claimed under Chapter VI-A cannot be greater than "Gross Total Income". Applicable only if B6>0.	In Part C, "Total deductions under Chapter VI A" (Field reference 6a to 6r) of system calculated claim shall not exceed the 'Gross Total Income' of Part-B (Field reference 5). Note : This rule will be applicable only if B6>0.
22	If the status of the Assessee is "Firm" deduction u/s 80C, 80CCC & 80CCD (1) cannot be claimed.	If status is selected as "Firm" and values at system calculated fields of 80C(field 6a) or 80CCC(Field -6b)or 80CCD(1) (field -6c)is more than Zero
23	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Assessee has selected status as "Individual" or "HUF" in schedule Part A General information And sum of field 80C - B6C(a) + 80CCC (B6C(b)) + 80CCD(1) (B6C(c)) in schedule Income details is more than 1,50,000.

24	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and employer category is Pensioners or Not Applicable, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND In schedule Income details value mentioned at field "B6(c) is more than 20% of value mentioned in the field sr. no B5 and "Nature of Employment " is "Pensioners" or" Not Applicable" Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
25	If the status of the Assessee is not "individual" deduction u/s 80CCD(1) is not allowable.	If Status is other than "individual" and value at field 80ccd(1)-Field 6(c) is more than "Zero"
26	If the status of the Assessee is not "individual" deduction u/s 80CCD(1B) is not allowable.	If Status is other than "individual" and value at field 80ccd(1b) - Field 6(d) is more than "Zero"
27	Deduction u/s 80CCD(2) should not be more than 10% of salary if the employer is other than Central Government	Value mentioned in the field Sr. no B6 (e) is more than 10% of value mentioned in the field B2(iii)-B2(ib) (Net Salary-Value of Perquisites and Nature of Employer is any of following: State Government Public Sector Undertaking Others Note: If the GTI is less than or equal to zero, this rule will be skipped Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
28	Deduction u/s 80CCD(2) is not allowable to HUF or Firm(other than LLP)	Status is selected as "HUF" or "FIRM" in schedule "Personal info" And amount entered at field "80CCD(2)" -B6(e) in schedule Income details is greater than zero.
29	If the status of the Assessee is Firm(other than LLP) deduction u/s 80D is not allowable.	If assessee is selected status as "Firm" and claims deduction u/s 80D (System Calculated value) is more than zero
30	If the status of the Assessee is Firm(other than LLP) deduction u/s 80DD is not allowable.	Assessee has selected status "Firm" And amount entered at field B6(g) of Schedule "income details) 80DD in schedule Income details is greater than 0

31	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and To claim deduction under section 80DD eligible category description is mandatory	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details value at field sr. no 6(g) is greater than zero the corresponding drop down is null or not provided
32	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and To claim deduction under section 80DDB eligible category description is mandatory	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details value at field sr. no 6(h) is greater than zero the corresponding drop down is null or not provided
33	If the status of the Assessee is Firm(other than LLP) deduction u/s 80DDB is not allowable.	Status is selected as "Firm" and value at field 80DDB is more than Zero.
34	If the status of the Assessee is HUF or Firm(other than LLP) deduction u/s 80E is not allowable.	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80E" B6(i) in schedule Income details is greater than zero.
35	If the status of the Assessee is HUF or Firm(other than LLP) deduction u/s 80EE is not allowable.	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EE" B6(j) in schedule Income details is greater than zero.
36	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and Deduction u/s 80G claimed, details should be provided in Schedule 80G	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details Value mentioned at Sr. no. 6(m) is greater than ZERO And In Schedule 80G fields all the values mentioned in Eligible amount of donation A,B C,D and E are Zeros or null
37	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80G, Amount of deduction computed cannot be more than the eligible amount	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and If value at Total field of "Eligible amount of Donations" (F in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
38	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value at field sl no.6(m) - 80G in Part C is more than value at Total field of "Eligible amount of Donations" (E in Schedule 80G)
39	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of total income before allowing deduction of this expenditure	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B(n) is more than 60,000 or 25% of B7 before allowing deduction of this expenditure Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated

		value, don't restrict the xml)
40	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field 6(p) "80TTA" in schedule Income details is more than amount entered at field 4-"Interest from savings Account" under "Income from Other Sources" in schedule Income details
41	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction under section 80TTA can be claimed only by the assessee less than 60 years of age. Restriction not applicable to HUF assesseees.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and age of the taxpayer as per personal information of Schedule Income details is 60 years or more and the value in the field Sr.no. 6(p) is more than Zero. Note: This rule will not be applicable if HUF is selected under Residential status.
42	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and If the Assessee is not a senior citizen deduction under section 80TTB cannot be claimed.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and age of taxpayer is less than 60 years as per personal information of Schedule Income details and the value in system calculated field 80TTB is more than Zero. Field -B(6)(q)
43	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee being senior citizen claiming deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources .	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Part A general date of birth is before 02.04.1961 in the personal information and amount entered at field sl no 6(q) "80TTB" in schedule Income details is more than the sum of values at field B4-"Interest from savings Account" and "Interest from Deposits(Banks/Post office/Co-operative Society) under "Income from Other Sources" in schedule Income details
44	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then the amount that can be claimed for category "Self with disability" u/s 80U should be equal to is 75,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at 6(r) is selected as "Self with disability" and the value at field 6(r) is less or more than 75,000 Note : If GTI is less than 75000, then 80u should be allowed upto GTI.

45	If the status of the Assessee is Firm (other than LLP) deduction u/s 80U is not allowable.	If status is selected as "HUF" or "Firm" in schedule "Personal info" And value in field B6r "80U" in schedule Income details in greater than zero.
46	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and To claim deduction under section 80U eligible category description is mandatory.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details value at field sr. no 6(r) is greater than zero the corresponding drop down is null or not provided
47	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in Part-Verification capacity is selected as "Representative" from drop down	In "Verification" capacity is selected as "Representative" from drop down and Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled.
48	Total income should be the difference between "Gross total income" and "Total deductions"	If SL.no B5 Gross total income of schedule Income details is greater than zero and Sl.no B7 is not equal to the difference between sl no.B5-B6 Note : Round off +5 and -5. (i.e., if the value in JSON is between +5 and -5 of temporary calculated value, don't restrict the JSON) Note: Don't restrict upload if variation is upto +100 or -100
49	Relief u/s 89 cannot be claimed without furnishing Form 10E	In schedule Income Details, in field B13, relief u/s 89(1) to be provided only if Form 10E is filed by assessee
50	Deduction u/s 80CCD(2) should not be more than 14% of salary if any of the employer category is Central Government	Maximum limit for Deduction u/s 80CCD(2) should be 14% of B2(iii)-B2(ib) (Net Salary-Value of Perquisites if employer category is Central Government Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
51	Name in the return should match with the name as per the PAN date base (This will be checked at upload level. Please ensure that the name entered is as per the name in the PAN card. Also, make use of the pre-filled json to eliminate the error)	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base

52	Mobile Number entered should be correct and valid.	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid.
53	Taxpayer claiming benefit of senior citizen & super senior citizen, but date of birth is not matching with PAN database (This will be verified at upload level)	Upload Level Check
54	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule "PART B -Gross Total Income", sum of "Income from Business & Profession", "Income from Salary/Pension", "Income from one House Property" and "Income from Other Source" is NOT EQUAL TO "Gross Total Income".(Field Ref B1+B2+B3+B4 not equal to B5)
55	Assessee being HUF or Firm is not eligible for rebate u/s 87A	If status is selected as "HUF" or "FIRM" in schedule "Personal info" And amount entered at sl no.B9 "Rebate u/s 87A" in schedule "Income details" is greater than zero.
56	Rebate u/s 87A is not allowable for assessee having Total income of more than Rs 5,00,000 lakhs. Rebate u/s 87A is not applicable for assessee other than "Individual"	In schedule Income Details value in the field Sr.no B7 is greater than 5,00,000 And Value in the field Sr.No.B9 of schedule Income detail is greater than zero
57	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"	In the schedule Income details value at the field B10 is not equal to difference between B8 and B9 if $B8 \geq B9$. If $B8 < B9$, then $B10 = 0$.
58	Total Tax and Health and Education cess must be equal to sum of "Tax payable after Rebate" and Health and Education Cess	Value at field "sl no B12" is not equal to sum of value at field "sl no.B10" & sl no "B11"
59	Total Tax, Fee and Interest" must be equal to sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & Fee u/s 234F"	Value at field "sl no.B16" -"Total Tax, Fee and Interest" is not equal to sum of value at field "sl no B14" & "sl no. B15a " & "sl no.B15b" & sl no. B15c & "sl no. B15d"

60	In Schedule Part A General, Sl.no B3iii. Annual Value should be output of SL.no B3i-B3ii	In schedule Part A General value at B3(iii) is not equal to difference of B3(i)-B3(ii)
61	In "Schedule Income Details" Balance Tax after relief should be equal to sum of Total Tax & Cess -Relief u/s 89(1)	If the value at field (B14) Balance tax after relief is not equal to (B12-B13). Note: This rule will be applicable when (B12) is greater than (B13).
62	Standard deduction allowed on House property should be equal to 30% of Annual value. Note 1: This rule will not be applicable if value at B2vi < 0 Note 2: Rounding off errors of +2 and -2 are allowed.	If value at the field "B3(iii)" is greater than zero & value at field "B3(iv)" is not equals to 30% of value at "B3(iii)" Note 1: This rule will not be applicable if value at B2vi < 0 Note 2: Rounding off +2 and -2.
63	If Gross rent received/ receivable/ lettable value during the year is not offered to tax, (zero or null) deduction for municipal tax cannot be claimed.	Value at field "B3 (ii)" in "Part B Gross total Income" is more than zero AND Value at field "B3 (i)" in "Part B Gross total Income" is zero or null
64	When type of property is selected as let-out or deemed let out, Gross rent received/ receivable/ lettable value during the year cannot be zero or null	If Type of House property is selected as "Let out" or "Deemed Let out" and value at field B3(i) is Zero or null.
65	In Schedule Gross Total Income, Sl.no B3vii. Income chargeable under the head 'House Property' (iii - iv - v) + vi is not equal to sum of B3[(iii - iv - v) + vi] or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".	In schedule Income Details value at B2(vii) is not equal to value of "B3[(iii - iv - v) + vi]" Note : If result is <0, then we have to restrict the same to -200000
66	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"	If Type of House Property is "Self Occupied" and value of field B3(ii) "Tax paid to local authorities" is more than ZERO.
67	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. Of income from other sources	If the value at field (B4) income from other sources is not equal to amount entered in individual col. Of income from other sources reduced by deduction u/s 57(iia)

68	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3)	If value at sl no B2(i) is not equal to sum of B2[(ia)+(ib)+(1c)] in income details
69	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10'.	If value at B2(iii) is not equal to difference of B2[(i)-(ii)] in income details Note : If B2(i) - B2(ii) < 0, then restrict (iii) to Zero.
70	In income details, B2(iv) Deductions u/s 16 should be sum of B2[iva+ivb+ivc]	If value at B2(iv) is not equal to sum of B2(iva+ivb+ivc) in income details
71	In income details, Sl.no B2v Income chargeable under Salaries should be B2(iii)-B2(iv)	If value at B2(v) is not equal to difference of B2[(iii)-(iv)] in income details Note : If result is -ve, then restrict to zero.
72	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', For Central, State Govt & PSU employees the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary whichever is lower	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income details if the category of employer is selected as "Central Government" or "State Government" or PSU And value at field Sr. No.B2(iv)(b) is more than Rs. 5,000 or 1/5th of Salary as per section 17(1) Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
73	No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government and PSU	In income details, the employer category is selected as other than Central or State Government or PSU and the value in field B2(iv)(b) : Entertainment Allowance is more than "0"
74	"Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary	If the value of field B2(ii) is more than the value of field B2(i) in income details
75	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In sl no.B2(ii) if the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than the value of field "B2(ia)" in income details

76	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary	In sl no.B2(ii) if the value of drop down "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." is more than the value of field "B2(i)" in income details
77	Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than Gross salary	In sl no.B2(ii) if the value of drop down "Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India" is more than the value of field "B2(i)" in income details
78	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000	In income details, sl no B2(ii) if the value of drop down "Sec 10(10)-Death-cum-retirement gratuity received" is more than Rs. 20,00,000.
79	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)	In income details, sl no B2(iii) if the value of drop down "Sec 10(10A)-Commuted value of pension received" is more than the value of field B2(ia)
80	Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1)- (Message to be shown to the taxpayers while preparing the return that maximum deduction for a non-Government employees including PSU employee is only Rs 3 lakh)	In income details, sl no B2(ii) if the value of drop down "Sec 10(10AA)-Earned leave encashment on retirement "is more than the value of field B2(ia)
81	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000	In income details value mentioned at sr no.B2(ii) if the value of drop down "Claim of Sec 10(10C)-Amount received on voluntary retirement or termination of service Amount received/receivable on voluntary retirement or termination of service" is more than the value of Rs. 5,00,000.
82	In exempt allowances only Sec 10(10B)(i) OR Sec 10(10B)(ii) OR Sec 10(10C) can be selected.	In income details value mentioned at sr no.B2(ii) if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)."
83	Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)	In income details sl no.B2(ii) if the value of drop down "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite" is more than the value of field B2(ib)

84	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income details, Sl no B2(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1) at sl.no.B2(ia) of Part B Gross Total Income.
85	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Salary as per section 17(1)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income details, Sl no B2(ii) if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than the value of Salary as per Section 17(1) at sl.no.B2(ia) of Part B Gross Total Income.
86	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than Salary as per section 17(1)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income details, Sl no B2(ii) if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than the value of field Salary as per Section 17(1) at sl.no.(ia) of Part B Gross Total Income.
87	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" under "Exempt Income" is selected more than once.
88	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" under "Exempt Income" is selected more than once.
89	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(11)-Statutory Provident Fund received" under "Exempt Income" is selected more than once.

90	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(12)-Recognized Provident Fund received" under "Exempt Income" is selected more than once.
91	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(13)-Approved superannuation fund received" under "Exempt Income" is selected more than once.
92	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(16)-Scholarships granted to meet the cost of education" under "Exempt Income" is selected more than once.
93	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', "Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and dropdown "Sec 10(17)-Allowance MP/MLA/MLC" under "Exempt Income" is selected more than once.
94	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(17A)-Award instituted by Government" under "Exempt Income" is selected more than once.
95	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" under "Exempt Income" is selected more than once.
96	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Defense Medical Disability Pension" under "Exempt Income" is selected more than once.
97	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(19)-Armed Forces Family pension in case of death during operational duty" under "Exempt Income" is selected more than once.
98	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income. (Show message to assessee that the exemption is available only to certain category of assessee in NE Region and Ladakh)	If dropdown "Sec 10(26)-Any income as referred to in section 10(26)" under "Exempt Income" is selected more than once.
99	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income. (Show message to assessee that the exemption is available only to certain category of assessee of	If dropdown "Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" under "Exempt Income" is selected more than once.

	Sikkim)	
100	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.	In schedule part A general Amount at dropdown "Family Pension" is zero and value at deduction u/s 57(iia) is more than zero.
101	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and in "Schedule Income Details" Deduction u/s 57(iia) cannot be more than 1/3rd of Family pension or Rs. 15,000 whichever is lower.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Value of "Family Pension" in field sl no.B4 "Income from other sources" is more than zero and deduction claimed u/s 57(iia) is more than 1/3rd of Family pension or Rs. 15,000 whichever is lower. Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
102	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners in respect of taxpayers who have selected status as "Firm (other than LLP)"	In case of Firm, Value at E7 in "schedule BP" is not equal to the difference of E5& E6.(E7=E5-E6) Note : If result is negative, then restrict to "0" & In case of HUF and Individual, Value at E7 in "schedule BP" is not equal to the E5. (E7=E5) This rule shall be applicable only when E7 is greater than zero
103	In Sch 80G Donee PAN cannot be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .
104	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction with out qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (A).

105	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (B).
106	In Schedule 80G in table (C) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (C).
107	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "donation in other mode" in table (80G) (D)"donations entitled for 50% deduction subject to qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (D).
108	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit + Donations entitled for 100% deduction subject to qualifying limit + Donations entitled for 50% deduction subject to qualifying limit)	If the value at field (80G) (E) Donations is not equal to sum of (A+B+C+D)
109	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"	If the value at col "Total Donation" Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
110	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"	If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
111	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"	If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"

112	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"	If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
113	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In "schedule 80G" if total donation in cash is entered more than Rs 2,000 against a single PAN, then total amount entered in donation in cash will not be considered for calculation of Eligible amount of donation.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',and in schedule 80G amount entered in donation in cash is more than 2,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation.
114	In schedule 80G, if donation is made in cash, same PAN of donee cannot appear more than once	In schedule 80G, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 2000.
115	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values	If the value of col 4 "Tax Paid" in field (21) IT is not equal to sum of individual values at col 4.
116	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected"	Sl.No.5 "Amount out of (4) being claimed" is MORE THAN Sl.No.4 "Tax Collected".
117	In Schedule TCS total of col 5 TCS credit out of (4) being claimed this year should be equal to sum of individual values	If the value at col 5 of table "TCS (22)" is not equal to sum of individual values at col 5.
118	In Schedule TDS2 (i) & (ii) (Other than salary), "The Amount of TDS claimed this year" cannot be more than "Tax deducted".	If in Schedule TDS2 (i) & (ii) Sl. No. 6 "TDS Claimed" is more than Sl.No. 5 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS2 (i) & (ii) Sl.No 6 "TDS Claimed" is more than Sl.No 4 "TDS b/f" in case of brought forward TDS claim.
119	In Schedule TDS (2), year of tax deduction is mandatory if there is a claim of brought forward TDS	If in "Schedule TDS 2 value at Col. 4 " TDS b/f" is more than zero, AND value at Col.3 "Fin. Year in which deducted" is zero or null.
120	In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2	In Schedule TDS2(i), value at column 4 is more than Zero and Value at column 5 is more than "Zero" or In Schedule TDS2(ii), value at column 4 is more than Zero and Value at column 5 is more than "Zero"

121	In schedule TDS-2(ii), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7	If in "Schedule TDS -2(ii)" value of Col. No. 6 is more than value of Col. No.7
122	In schedule TDS-2(i), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7	If in "Schedule TDS -2(i)" value of Col. No. 6 is more than value of Col. No.7
123	In Schedule TDS1 total of col 4 'Total Tax deducted' should be equal to sum of individual values of col 4	If in TDS 1 total of col 4 "Total Tax deducted" is not equal to sum of individual values of col 4.
124	In Schedule TDS2 total of col 6 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6	If in TDS2(i) total of Col 6 " TDS credit out of(5) claimed this year" is not equal to sum of individual values of col 6.
125	In Schedule TDS3 total of col 6 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6	If in TDS2(ii) total of Col 6 " TDS credit out of(5) claimed this year" is not equal to sum of individual values of col 6.
126	In schedule "Tax Details" in TDS2(i), TDS is claimed in column 6 then Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.	If in schedule "TDS" in TDS2(i), TDS is claimed in column 6 AND in Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" OR "Head of Income(Col 8)" is not filled.
127	In schedule "Tax Details" in TDS2(ii), TDS is claimed in column 6 then Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.	If in schedule "TDS" in TDS2(ii), TDS is claimed in column 6 and on Corresponding Income offered - "Gross Amount (Col 7)" or "Head of Income(Col 8)" is not filled.
128	IFSC under "Bank Details" is not matching with the RBI database.	In schedule Taxes paid and verification in Sr no. B28 IFSC under "Bank Details" is not matching with the RBI database.
129	Tax computation has been disclosed but Gross Total Income is nil.	In "schedule Part B Gross Total Income", fields "Income from Business & Profession" B1, "Income chargeable under the head 'Salaries'" B2, "Income chargeable under the head House Property" B3 and "Income from other sources" B4 (all fields) to "Gross Total Income" B5 are ZERO or NULL (Field reference [B1 to B5] including sub fields) AND In Schedule Income details - "Tax Computations & Tax status" schedule, any field from "Tax Payable on Total Income" to "Total Tax, surcharge and cess" (Field reference B8-B12) is greater than ZERO.

130	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.	In income details - Income from Salary i.e. Sr.no B2(i) is equal to zero or null AND Income from HP i.e. Sr.no B3i+B3vi is equal to zero or null AND Income from OS i.e.Sr.no B4 is equal to zero or null AND Gross Total Income i.e. Sr.no. B5 is less than or equal to ZERO or NULL AND In schedule BP Gross turnover or gross receipts (i.e. Sum of E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" and E1(b)-"Any other mode" and E3(Gross Receipts in case of Section 44ADA) and Sr.no E5 is equal to ZERO or NULL. AND Exempt income (only for reporting purpose) is equal to ZERO or null AND In Part-D COMPUTATION OF TAX PAYABLE, tax fields from Sl.8 to sl.12 are equal to zero and Null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 or in schedule TDS (as per Form 16C/16D furnished by Tax payer(s)/ Deductor), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100 OR Total Advance Tax Paid at sl. 23(a) is more than zero
131	TDS, TCS or Tax paid claimed in "Tax paid and Verification schedule" is inconsistent with details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.	If Total of B23(a)& B23(d)is NOT EQUAL TO the total field of "SCHEDULE IT" OR If B23(b) is NOT EQUAL TO total fields of "Sch TDS1" and "Sch TDS2" OR If B23(c)is NOT EQUAL TO total fields of "Sch

		TCS"
132	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax shall be equal to the amount claimed at "Total Taxes Paid".	In schedule "Taxes paid and Verification-Sum of values mentioned in the fields B23(a),B23(b),B23(c) and B23(d) does not match with value mentioned in the field B24
133	Amount of Refund claimed is inconsistent with the difference of "Total Taxes Paid" and "Total Tax, Fee & Interest"(Only if B24 > B16)	In schedule Taxes paid and verification value mentioned at sr. no B26 is not equal to difference between Sr. no B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification. Note : Round off +5 and -5. (i.e., if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml) Note: This rule will be implemented if B24 > B16
134	Amount of Tax payable is inconsistent with the difference of "Total Tax, Fee and Interest" and "Total Taxes Paid". (Only if B16 > B24)	In schedule Taxes paid and verification value mentioned at sr. no B25 is not equal to difference between Sr. no B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification. Note : Round off +5 and -5. (i.e., if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml). Note: This rule will be implemented if B16 > B24
135	Agriculture Income shown as exempt cannot be more than Rs 5,000- and cannot be appear more than once.	If value at field Agricultural Income is more than "Rs.5,000" Sr. B27 Of sch. or Agricultural Income dropdown Selected more than One time.
136	In Schedule "taxes paid & Verification" under the bank account details at least one checkbox must be selected in which assessee prefer to get refund".	If in Income details under the bank account details at least one checkbox is not selected.

137	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3	If the value at field B(23) (b) Total TDS Claimed is not equal to sum of Col (4) of Sch TDS 1, Col (6) of TDS 2 & TDS 3
138	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule	If the value at field B(23) (c) Total TCS claimed is not equal to sum of col (5) of Sch TCS.
139	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021.	If the value at field Total Advance Tax paid is not equal to sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021. Note: Amounts of Schedule IT will be considered only if amounts are paid from 01/04/2020 to 31/03/2021
140	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22.	If the value at field Total Self-Assessment Tax Paid is not equal to sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22. Note: Amounts of Schedule IT will be considered only if amounts are paid after 31/03/2021
141	The value at field "E5" is greater than zero but the Schedule 44AE is not filed.	In Schedule BP , value at field E5 is more than "0" but value at all fields in 44AE table is "Zero" or "Null"
142	Presumptive Income from Goods Carriage under section 44AE is not equal to the amount mentioned in "Presumptive income u/s 44AE"	Value at SL.no E5 of Schedule BP is not equal to the sum of amounts mentioned in Column 5 of table "COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE"
143	In schedule BP if income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.	If In schedule BP E5 is more than ZERO and "Business code" u/s 44AE is not selected.
144	In schedule BP if "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.	If In schedule BP "business code" u/s 44AE is selected and income in field E5 is zero or null
145	Gross receipts /turnover is mentioned in schedule BP but Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash in hand shall be filled	The sum of "E1a+ E1b+ E3+E5" is greater than zero and the following details are not filled: 1. E15 (Sundry creditors) 2. E19 (Inventory)

		3. E20 (Sundry Debtors) 4. E22 (Cash in Hand)
146	As per rule 12 (1)(ca), a person deriving income under the head “profits or gains from business /profession” and such income computed in accordance with special provisions of section 44AD or 44AE or 44ADA, can furnished return in ITR-4. However, income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.	In Schedule BP If Gross turnover or gross receipts at sl. No. E1(a) and E1(b) is zero or null AND If total of presumptive income u/s 44AD in sl.no. E2(c) is zero or null AND Gross receipts u/s 44ADA at sl.no. E3 is zero or null AND Presumptive income u/s. 44ADA in sl.no. E4 is zero or null AND If column Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher is zero or null AND Presumptive income u/s.44AE in sl.no. E5 is zero or null AND Income chargeable under business or profession in sl.no. E8 is zero or null AND In Part B-Gross Total Income, Income from business & Profession in sl.no. B1 is zero or null
147	Taxpayer has filed ITR 4 and mentioned Number of months for which goods carriage was owned/ leased/hired by assessee more than 12 months AND / OR total period of holding cannot be more than 120 months	In schedule 44AE, individual row for Number of months for which goods carriage was owned/ leased/hired by assessee is more than 12 AND/OR total of all such individual rows is MORE THAN 120.
148	Credit for TDS has been claimed in the return, but the corresponding receipts has been omitted to be offered for taxation. (Please ensure that the income/receipts on the TDS claimed as per 26AS is offered to tax in relevant Income schedule(s)/ Schedule EI)	In income details - Income from Salary i.e. Sr.no B2(i) is equal to zero or null AND Income from HP i.e. Sr.no B3i+B3vi is equal to zero or null AND Income from OS i.e.Sr.no B4 is equal to zero or null AND

		Gross Total Income i.e. Sr.no. B5 is less than or equal to ZERO or NULL AND In schedule BP Gross turnover or gross receipts (i.e. Sum of E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" and E1(b)-"Any other mode" and E3(Gross Receipts in case of Section 44ADA) and Sr.no E5 is equal to ZERO or NULL. AND Exempt income (only for reporting purpose) is equal to ZERO or null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary excluding TDS u/s 194N, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 or in schedule TDS (as per Form 16C/16D furnished by Tax payer(s)/Deductor), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100.
149	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000. (If Option "Yes" is selected, standard deduction cannot be claimed)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',and In income details value at field Sr. No.B2(iv)(a) is more than Rs. 50,000
150	"The presumptive income offered u/s 44AE per vehicle cannot be less than Rs.1000 per MT per month (where the tonnage capacity exceeds 12 MT) or cannot be less than Rs. 7500 per month (where the tonnage capacity does not exceed 12 MT)".	In schedule BP, if Presumptive Income from Goods Carriage under section 44AE in sl.no.E5> 0 AND the Tonnage capacity of goods carriage (in MT) in column 3 of section 44AE exceeds 12 MT AND The presumptive income u/s.44AE per vehicle in column 5 of section 44AE is less than Rs.1000 per MT per month Or, In schedule BP, if Presumptive Income from Goods Carriage under section 44AE in sl.no.E5 > 0 AND

		the Tonnage capacity of goods carriage (in MT) in column 3 of section 44AE does not exceeds 12 MT AND The presumptive income u/s.44AE per vehicle in column 5 of section 44AE is less than Rs.7500 per month
151	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction u/s 80CCD1(B) is limited to 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Deduction u/s 80CCD1(B) is >50000
152	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to is 75,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is dependent person with disability and -computed amount is not equal to 75,000 Note : If GTI is less than 75000, then 80DD should be allowed upto GTI.
153	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then amount that can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to 125,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is dependent person with severe disability and as computed is not equal to 1,25,000 Note : If GTI is less than 125000, then 80DD should be allowed upto GTI.
154	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Deduction u/s 80DDB for self and dependent cannot be more than Rs.40,000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is self and dependent and amount is more than 40,000
155	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Deduction u/s 80DDB for senior and self and dependent cannot be more than Rs.1,00,000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is senior citizen self and dependent and amount is more than 100,000
156	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Deduction u/s 80EE cannot be more than Rs.50,000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and As computed is less than as entered And (individual claiming more than 50000

157	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG above Rs 55,000 not allowed	Deduction u/s.10(13A) > '100' under Allowances to the extent exempt u/s.10(sl.no.B2(ii)) and deduction u/s.80GG(sl.no.B65l) > '55000'
158	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The maximum deduction allowable under section 80TTA is Rs.10,000/-.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Deduction u/s 80TTA sl no B6(p) is exceeding Rs. 10000
159	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The maximum deduction allowable under section 80TTB is Rs.50,000/-.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80TTB in sl no B6(q)>50000
160	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000 ,	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And Value at the field B3(v)is more than 2,00,000
161	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In case employer category is other than pensioners or not applicable then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary [10% of (B2(iii)-B2(ib)) (Net Salary-Value of Perquisites)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income, if employer category is other than Pensioners or not applicable then value mentioned at field "B6(c) cannot be more than 10% of value mentioned in the Field reference - B2(iii)-B2(ib) (Net Salary-Value of Perquisites) Note: This rule will be applicable only if system calculated value of 80CCD(1)>0 Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
162	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Maximum deduction u/s 80EEA that can be claimed is Rs 150000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(k) is more than 1,50,000
163	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', assessee can claim only one of the deductions u/s 80EE or 80EEA. Both these deductions cannot be claimed simultaneously.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(j) is greater than zero and value mentioned in B6(k) is greater than zero
164	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Maximum deduction u/s 80EEB that can be claimed is Rs 150000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(l) is more than 1,50,000

165	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000	In schedule Income details value mentioned at sr no.B2(ii)for dropdown 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000
166	In Income details, allowance to extent exempt u/s 10 should be equal to sum of individual values entered.	In income details, Total value mentioned at sr. no. B2(ii) is not equal to sum of individual values entered.
167	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners" or "Not Applicable"	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected all employer category as "Pensioners" or "Not Applicable"
168	Relief u/s 89 cannot be claimed by taxpayer if details of salary and family pension are "zero"/ "blank"	Relief u/s 89 cannot be greater than zero if in income details at Sl no B2(i) and income from family pension at B4 is "Zero"/"Blank"
169	Deduction u/s 80EEA cannot be claimed by HUF or Firm (other than LLP)	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EEA" B6(k) in schedule Income details is greater than zero.
170	Deduction u/s 80EEB cannot be claimed by HUF or Firm (other than LLP)	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EEB" B6(l) in schedule Income details is greater than zero.
171	Assessee is "HUF" or Firm (other than LLP) cannot claim credit for TDS in schedule TDS 1	Assessee is "HUF" or Firm (other than LLP) and amount in schedule TDS 1 is more than zero
172	Assessee is "HUF" or Firm (other than LLP) cannot have salary income and amount in details of salary cannot be more than zero	Assessee is "HUF" or Firm (other than LLP) and amount in schedule of salary is more than zero
173	If the original return is filed under section 142(1) then taxpayer cannot file any return u/s 139. (This will be checked at upload stage)	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
174	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, maximum Deduction at Sl. No. 1a Self and Family allowable is Rs 25000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 1a is greater than 25000
175	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked, if	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 1a is not equal to sum of Sl. No (i+ii)

	value of (i+ii) of Sl. No. 1a is less than 25000	
176	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
177	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', then In Schedule 80D, maximum Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowable is Rs. 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 1b is greater than 50000
178	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked, if value of (i+ii+iii) of Sl. No. 1b is less than 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 1b is not equal to sum of Sl. No (i+ii+iii)
179	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' In Schedule 80D, maximum Deduction at Sl. No. 2a Parents will be allowable is Rs. 25000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 2a is greater than 25000
180	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked, if value of (i+ii) of Sl. No. 2a is less than 25000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 2a is not equal to sum of Sl. No (i+ii)
181	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowable is Rs. 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 2b is greater than 50000
182	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked, if value of (i+ii+iii) of Sl. No. 2b is less than 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 2b is not equal to sum of Sl. No (i+ii+iii)

183	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000
184	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked, if value of Sl. No. (1a+1b+2a+2b) is less than 100000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Eligible amount of deduction at Sl. No. 3 is not equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI
185	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', to claim Deduction u/s 80D details are required to be provided mandatorily in Schedule 80D	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Part C- Deductions and Taxable total Income, value in field 80D (Pt. B6(f)) System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
186	Income from Family Pension cannot be returned by "Firm (Other than LLP)" and "HUF"	In Part A General status is selected as "Firm" or "HUF" and Value at drop down of Family pension and/or deduction u/s 57(iia)
187	Form 10BA should be filed to claim deduction u/s 80GG	Value at field 80GG is greater than ZERO but Form 10BA has not been filed
188	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The amount that can be claimed for category "Self severe with disability" u/s 80U should be equal to 125,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at 6(r) is selected as "Self with severe disability" and the value at field 6(r) is less or more than 125,000 Note : If GTI is less than 125000, then 80u should be allowed upto GTI.
189	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r) is more than "0"

190	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under Sec 10(5)-Leave Travel concession/assistance Sec 10(13A)-Allowance to meet expenditure incurred on house rent Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Exempt allowances under - Sec 10(5)-Leave Travel concession/assistance - Sec 10(13A)-Allowance to meet expenditure incurred on house rent - Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment - Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living. is more than zero
191	In income details total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"	In Income detail, value at field "Amount" is not equal to sum of Quarterly breakup of Dividend Income(i.e. Upto 15/6 +From 16/6 to 15/9 + From 16/9 to 15/12 + From 16/12 to 15/3 +From 16/3 to 31/3)
192	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e. 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block
193	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" is more than Rs 38,400
194	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee should not be more than "0"	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Exempt allowances under - Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB - Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee is more than zero

195	The assessee cannot opt for new tax regime u/s 115BAC without furnishing of Form 10IE (This will be verified at upload level)	In schedule Part A General, 115BAC is selected as "Yes" and "Date of Filing of Form 10IE" & "Acknowledgement Number" should match with details database
196	For assessee Firm (other than LLP), option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC ?'	Assessee status is Firm (Other than LLP) AND option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?'
197	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then date of filing form 10IE and acknowledgement number are mandatory	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND date of filing of Form 10IE and Acknowledgement number is blank
198	Once a proceeding is initiated u/s 148, return cannot be filed u/s 139 (This will also be checked at upload level)	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, for original return for the selected AY
199	If Form 10IE is already filed then option "No" cannot be allowed for 'Are you opting for new tax regime u/s 115BAC ?',	Form 10IE is already filed AND 'No' is selected for 'Are you opting for new tax regime u/s 115BAC ?'
200	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' And sum of field 80C - B6C(a) + 80CCC (B6C(b)) + 80CCD(1) (B6C(c)) in schedule Income details is more than zero.
201	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80G cannot be claimed and details should not be allowed in schedule 80G	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. B6(m) is greater than ZERO OR In Schedule 80G all the values mentioned are not Zeros or null)
202	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80GG should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(n) is more than zero.
203	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80TTA should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field B6(p) "80TTA" in schedule Income details is more than zero.

204	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80TTB should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field B6(q) "80TTB" in schedule Income details is more than zero.
205	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80U should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field B6(r) in schedule Income details is more than zero.
206	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Professional tax u/s 16(iii) should not be more than zero.	option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value at field B2(ivc) is more than ZERO
207	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Income from house property is positive or zero and In schedule "PART B -Gross Total Income", sum of "Income from Business & Profession", "Income from Salary/Pension", "Income from one House Property" and "Income from Other Source" is NOT EQUAL TO "Gross Total Income".(Field Ref B1+B2+B3+B4 not equal to B5)
208	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?',and if Income from House Property is negative, then take Income from House Property as Zero to compute Gross Total Income	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Income from one House Property (B3) is negative, then In schedule "PART B -Gross Total Income", sum of "Income from Business & Profession", "Income from Salary/Pension", and "Income from Other Source" is NOT EQUAL TO "Gross Total Income".(Field Ref B1+B2+B4 not equal to B5)
209	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 16(ii) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value u/s 16(ii) at field Sr. No.B2(iv)(b) is more than zero.
210	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(5)-Leave Travel concession/assistance received should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and sl no.B2(ii) the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than zero.

211	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and SI no B2(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than zero.
212	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and SI no B2(ii) if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than zero.
213	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and SI no B2(ii) if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than zero.
214	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than Zero	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and exempt income u/s 10(17)-Allowance MP/MLA/MLC is more than Zero
215	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Standard deduction u/s 16(ia) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value at field Sr. No.B2(iv)(a) is more than zero.
216	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80CCD(1B) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80CCD(1B) is more than zero.
217	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80DD should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80DD is more than zero.
218	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80DDB should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80DDB is more than zero.
219	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EE should not be more	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80EE is more than zero.

	than zero.	
220	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and "Type of House Property" is selected as "Self-Occupied" then interest on borrowed capital should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and "Type of House Property" is selected as "Self Occupied" AND amount for interest on borrowed capital is more than zero.
221	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80CCD(1) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80CCD(1) is more than zero.
222	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EEA should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80EEA is more than zero.
223	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EEB should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80EEB is more than zero.
224	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80D cannot be claimed and details should not be provided in schedule 80D	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. B6(f) is greater than ZERO OR In Schedule 80D all the values mentioned are not Zeros or null)
225	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then Deduction u/s 57(iia) should not be more than Zero	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and deduction u/s 57(iia) is more than zero

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

Instructions for filling out FORM ITR-5

These instructions are guidelines for filling the particulars in Income-tax Return Form-5 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2021-22 only, i.e., it relates to income earned in Financial Year 2020-21.

2. Who is eligible to use this Return Form?

This Form can be used by a person being a firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI), Artificial Juridical Person (AJP) referred to in clause (vii) of section 2(31), local authority referred to in clause (vi) of section 2(31), representative assessee referred to in section 160(1)(iii) or (iv), Primary Agricultural Credit Society, Co-operative Bank **other than a** primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, any other cooperative society, society registered under Societies Registration Act, 1860 or under any other law of any State, trust other than trusts eligible to file Form ITR-7, estate of deceased person, estate of an insolvent, business trust referred to in section 139(4E), investments fund referred to in section 139(4F) and Any other AOP /BOI.

However, a person who is required to file the return of income under section 139(4A) or 139(4B) or 139(4D) shall not use this form.

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP, or
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,
Income Tax Department,
Bengaluru – 560500,
Karnataka”.

The Form ITR-V-Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-filing account.

However, in a case where accounts are required to be audited u/s 44AB, it is mandatory to verify the return electronically under digital signature.

In case an assessee who is required to furnish a report of audit under sections 10AA, 44AB, 44DA, 50B, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA(1), 80LA(1A) 92E, 115JB or 115JC he shall file the report electronically on or before one month of the due date specified for filing of the return of income.

4. Filling out the ITR-V –Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee should print out Form ITR-V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form, duly signed by the assessee, has to be sent by ordinary post or speed post only to Centralized Processing Centre, Income Tax Department, Bengaluru–560500 (Karnataka).

5. Key changes (as compared to ITR for AY 2020-21)

- Option to avail benefit u/s 115BAD is provided in ITRs, after filing Form 10IF, for Co-operative societies being:
 - Primary Agricultural Credit Society
 - Primary Co-operative Agricultural and Rural Development bank
 - Co-operative Bank other than “a primary agricultural credit society” or “a primary co-operative agricultural and rural development bank”
 - Other Cooperative Society
- For co-operative societies opting under 115BAD, tax will be charged at 22% and surcharge will be charged at 10% from Rs.1/- onwards. Also, such assessee's are not eligible for certain deductions and allowances as mentioned below :
 - Exemption u/s 10AA
 - Additional depreciation under clause (iia) of sub-section (1) of section 32
 - Deduction u/s 32AD / 33AB / 33ABA
 - Deduction under sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) of section 35
 - Deduction under section 35AD
 - Deduction under section 35CCC or
 - Deduction under Chapter VIA except 80JJAA and 80LA(1A) incase of IFS unit.
 - Any amount in brought forward losses to the extent of above deductions will not be allowed to set off and carry forward and
 - Any brought forward loss to the extent of unabsorbed depreciation will be added back to the asset.
- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- In AY 2020-21 , the threshold limit for a person carrying on business was increased from one crore rupees to five crore rupees in cases where the cash receipts or payments by a business don't exceed 5% of the such receipts or such payments, however in AY 2021-22 , the limit of **five** crore rupees is increased to **ten** crore rupees
- The existing restriction of 17 codes in Nature of business/profession schedule is removed.
- Loss (negative value) under “No books of account” at sl.no.65 in Sch P&L is restricted.

- In schedule BP, Income/ receipts credited to profit and loss account considered under head “other sources” has been bifurcated into 2 parts as
 - “Dividend income” and
 - “Other than dividend income”
- All the fields related to **115B – Income Life insurance Business** i.e.,
 - sl.no.4b, Sl.no.Table E "Computation of income from life insurance business referred to in section 115B " of Schedule BP,
 - Sl.no.iv of Sch CYLA, Sl.no.iii of Schedule BFLA,
 - Col 8 of Schedule CFL and
 - sl.no.12 of Schedule SI

have been removed. And corresponding mapping has been updated in Part B-TI
- Section 44BBB is removed from Sl.no.4a and sl.no.36 of Schedule BP
- In Schedule DPM, the column "3a.Amount as adjusted on account of opting for taxation section 115BAD" and "3b. Adjusted Written down value on the first day of previous year (3) + (3a)" has been added . Hence corresponding mapping changes are made in schedule DPM
- CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block from the AY 2021-22 w.r.t to such assets.
- In Schedule CG, the allowable difference between full value of consideration u/s. 50 C and value of property as per stamp authority has been increased from 1.05 times to 1.10 times
- In schedule OS,
 - (i) The existing drop related to “Dividend income” is bifurcated into 2 parts i.e “Dividend income [other than (ii)]” and “Dividend income u/s 2(22)(e)” and respective changes are done in sl.no.2e _DTAA field and in sl.no.10(i)_Quarterly breakup of Dividend income.
 - (ii) Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3.
 - (iii) The existing drop down at Sl. No. 2d “115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section115AB)" bifurcated into 2 drop downs as under:-
 - ❖ 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section115AB) @20%
 - ❖ 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section115AB) @20%
 - (iv) Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e wrt “Interest referred to in section 194LC(1)” and Distributed income being Dividend referred to in section 194LBA
 - (v) Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2c, 2d and 2e of schedule OS and respective changes are done in sl.no.10(i)_Quarterly breakup of Dividend income.
 - (vi) In existing Sl. No. 10 “Information about accrual/receipt of income from Other Sources”

- ❖ Field “Dividend Income u/s 115BBDA” is changed to “Dividend income” due to finance Act changes
- ❖ New line item is inserted to capture the quarter wise break up of “**Dividend income which is taxable at DTAA Rates**”. This information will be used to calculate interest u/s 234C.
- In Schedule CFL, the bifurcation of PTI loss and other than PTI loss has been removed from “HP loss”, “Short term capital loss” and “Long term capital Loss” also corresponding changes mapping /other changes are made in field "Loss distributed among the unit holder"
- In Schedule CFL, the column "5b. Amount as adjusted on account of opting for taxation under section 115BAD" and "5c. Brought forward Business loss available for set off during the year" has been added . Hence corresponding mapping changes are made in schedule CFL
- In Schedule CFL, fields “Current year loss distributed among the unit-holder (Applicable for Investment fund only)” has been added and corresponding changes done in CFL. Also, field “Loss distributed among the unit holder (Applicable for Investment Fund only)” is deleted as it has no relevance.
- In Schedule UD, “Amount as adjusted on account of opting for taxation under section 115BAD” field has been added as an adjustment for 115BAD and so only balance loss can set off against income in Schedule BFLA.
- In Schedule 80GGA, w.e.f. 01.06.2020, the eligible limit of Donation in cash is changed from Rs. 10,000 to Rs. 2,000. Hence date field is inserted to capture date of donation in cash
- In schedule 80IB , the deductions claimed in following sections are removed due to sunset clause and corresponding mapping changes are made in schedule VI-A
 - (i) Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]
 - (ii) Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]
 - (iii) Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]
- In Schedule EI, field for “Dividend Income” is removed from exempt income as for AY 2021-22 onwards dividend income will be taxable in the hands of shareholders . similarly corresponding Changes are also made in schedule OS , schedule Pass Through Income (PTI) to remove reference of section 115O
- In schedule TPSA , dropdown for the financial year (FY 2019-20 or FY 2020-21) for which option u/s 92CE(2A) is exercised in AY 2021-22 is inserted
- Schedule DI (Details of Investment) has been removed as it was relevant only for AY 20-21
- In Schedule Part B TI “Sl. No.11b” Part C deductions claimed under chapter VI-A , **restriction of ii5 of BFLA** is removed due to deduction claimed u/s 80P
- Now, assessee needs to disclose surcharge before “Marginal Relief” and after “Marginal relief” in Schedule Part BTI.
- In Schedule TDS, earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N. Also the label is amended to include form 16D for the claim of TDS
- Annexure 2 is inserted in instructions wrt ITR fields which should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CA-3CD/3CB-3CD, if applicable.
- Upload level validations table is modified wrt mapping changes and new rules.

Item by Item Instructions to fill up the Return Form**Part-A – General Information**

Field Name	Instruction												
PERSONAL INFORMATION													
Name	Enter the Name as per PAN card												
PAN	Enter the PAN as in PAN card												
Is there any change in the name? If yes, please furnish the old name	In case there has been a change in the name as compared to last year, please enter the old name in this column.												
Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable	If you are a Limited Liability Partnership (LLP), please enter the LLPIN issued by the MCA in this column.												
Flat/ Door/ Block No.	Enter the Flat or House Number												
Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village												
Date of Formation (DD/MM/YYYY)	Please enter the Date of Formation, as mentioned in the application for allotment of PAN.												
Date of commencement of business (DD/MM/YYYY)	Please enter the Date of commencement of business.												
Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated												
Area/ Locality	Enter the name of area or locality in which the house is situated												
Status	Please tick the applicable check box, indicating the status under which the return is being filed, and also choose the applicable sub-status from the drop-down menu- <table border="1"> <thead> <tr> <th>Code</th><th>Status</th><th>Sub-status</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Firm</td><td> ➤ Partnership firm ➤ Limited Liability Partnership (LLP) </td></tr> <tr> <td>2.</td><td>Local authority</td><td></td></tr> <tr> <td>3.</td><td>AOP/BOI</td><td> ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Primary Agricultural Credit Society ➤ Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank ➤ Other cooperative society ➤ Primary Co-operative </td></tr> </tbody> </table>	Code	Status	Sub-status	1.	Firm	➤ Partnership firm ➤ Limited Liability Partnership (LLP)	2.	Local authority		3.	AOP/BOI	➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Primary Agricultural Credit Society ➤ Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank ➤ Other cooperative society ➤ Primary Co-operative
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Field Name	Instruction
	Agricultural and Rural Development bank ➤ Trust other than trust eligible to file return in Form ITR-7 ➤ Any other AOP/BOI ➤ Business Trust ➤ Investment Fund
	4. Artificial Juridical Person (AJP) ➤ Estate of the deceased ➤ Estate of the insolvent ➤ Any other AJP
Town/ City/ District	Enter the name of town or City or District in which the house is situated
State	Select the name of State from the dropdown
Country	Select the name of country from the dropdown
PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
Mobile No.2	Enter the mobile number of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
FILING STATUS	
Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
If revised/ defective/in response to notice for modified then enter Receipt No. and Date of filing original return	If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148'
If filed in response to notice	In case the return is being filed in response to a statutory

Field Name	Instruction
or order, please enter Unique Number/ Document Identification Number (DIN)& Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement	notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/ Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).
Whether you are a business trust?	Please indicate whether you are a business trust by ticking the applicable check-box. ☐ Yes ☐ No
Whether you are an investment fund referred to in section 115UB?	Please indicate whether you are an investment fund referred to in section 115UB, by ticking the applicable check-box. ☐ Yes ☐ No
Are you opting for new tax regime u/s 115BAD	Please indicate whether you are opting for new regime by ticking the applicable check-box. ☐ Yes ☐ No This option can be availed only by AOP with below sub status: • Primary Agricultural Credit Society • Primary Co-operative Agricultural and Rural Development bank • Co-operative Bank other than “a primary agricultural credit society” or “a primary co-operative agricultural and rural development bank” • Other Cooperative Society
If you are opting for new tax regime u/s 115BAD	Please provide date of filing and Acknowledgement Number of form 10IF if “Yes” is selected above i. <u>Please note that above mentioned co-operative society, being resident in India, opting benefit u/s 115BAD, is mandatorily required to file Form 10-IF within the due date specified u/s 139(1) to get the benefit u/s 115BAD.</u> ii. After filing Form 10IF, original return or revised return is required to be filed mandatorily to avail the benefit of u/s 115BAD and Acknowledgement no. & Date of filing Form 10IF should be mandatorily filled in ITR 5. iii. Form 10IF once filed cannot be withdrawn during the same year or for the subsequent years. iv. If the assessee fails to satisfy the conditions contained in sub-section (2) of section 115BAD,

Field Name	Instruction
	the option exercised to get benefit u/s 115BAD shall become invalid in respect of such assessment year and also subsequent assessment years
Residential Status in India (Tick applicable option)	Please specify your residential status in India by ticking the applicable checkbox: ☐ Resident. ☐ Non Resident
Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?	If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: ☐ Yes ☐ No
Whether you are recognized as start up by DPIIT	In case you are a start-up, please indicate whether you are recognised as start-up by the Department for Promotion of Industry and Internal Trade (DPIIT), by ticking the applicable checkbox. ☐ Yes ☐ No If yes, please mention the start-up recognition number allotted by the DPIIT in the relevant column.
If yes, please provide start up recognition number allotted by the DPIIT	
Whether certificate from inter-ministerial board for certification is received?	In case you are a start-up, being an LLP, please indicate whether certificate for the purposes of section 80-IAC has been received from the Inter-Ministerial Board of Certification, by ticking the applicable check-box. ☐ Yes ☐ No If yes, please mention the certification number in the relevant column.
If yes, please provide the certification number	
In the case of non-resident, is there a Permanent Establishment (PE) in India	If you are a non-resident, please specify whether you have a permanent establishment in India by ticking the applicable checkbox: ☐ Yes ☐ No
Whether you are an FII/ FPI? Yes/No. If yes, please provide SEBI Regn. No.	In case you are registered with SEBI as a Foreign Institutional Investor (FII) or Foreign Portfolio Investor (FPI), tick 'Yes' and provide registration number allotted by SEBI. Else tick 'No'.
Whether this return is being filed by a representative assessee	Please tick the applicable check box. ☐ Yes ☐ No In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (select from drop down list)

Field Name	Instruction
	(c) Address of the representative (d) ~~PAN~~ PAN of the representative (e) Aadhaar Number of the representative
Whether you are Partner in a firm?	If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name & PAN of the firm. Else, tick 'No'.
Whether you have held unlisted equity shares at any time during the previous year?	If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name & PAN of company, type of company, opening balance, shares acquired/transferred during the year and closing balance, in the given table. Else, tick 'No'. a) If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India. You may select "No" here and you are not required to report the requisite details here b) In case have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted. In such cases PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN, as "NNNNN0000N". c) In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., In such cases You may enter zero or the appropriate value against "cost of acquisition" or "sale consideration" in such cases. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability. d) Even in case where you have held shares in an unlisted foreign company which has been duly reported in the Schedule FA. You are required to report the same again in this clause. e) Even in case where you have held unlisted equity shares as stock-in-trade of business during the previous year you are required to report the same in

Field Name	Instruction
	this clause. f) In case you are holding equity shares of a Co-operative Bank or Credit Societies, which are unlisted, only the details of equity shareholding in any entity which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.
AUDIT INFORMATION	
a) Whether liable to maintain accounts as per section 44AA?	Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: ☐ Yes ☐ No In case you are engaged in any specified profession (<i>i.e. legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession</i>), or your income from business or non-specified profession exceeds Rs. 1.2 lakh, or the turnover of such business or non-specified profession exceeds Rs.10 lakh, you are liable to keep and maintain books of accounts and other documents.
a2) Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA	Please indicate whether you are declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA by ticking the applicable checkbox: ☐ Yes ☐ No
a2i) If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 10 Crore?	If No is ticked in a2, please indicate whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs.10 Crore by ticking the applicable checkbox: ☐ Yes ☐ No
a2ii) If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as	If Yes is ticked in a2i, please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount by ticking the applicable checkbox

Field Name	Instruction
capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?	☐ Yes ☐ No
a2iii) If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment ?	If Yes is ticked in a2i, please indicate whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. during the previous year, in cash, does not exceed five per cent of the said payment by ticking the applicable checkbox: ☐ Yes ☐ No
(b) Whether liable for audit under section 44AB?	Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox: ☐ Yes ☐ No
If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below	In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm) (7) Date of report of the audit Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal
Are you liable for Audit u/s 92E?	In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' Else, tick 'No'. If yes is selected , please ensure that form 3CEB is filed at e-filing portal
If Yes, whether the accounts have been audited u/s 92E?	If "Yes" is selected above, please select "Yes" if the accounts have been audited u/s 92E. Else, select "No"
Date of furnishing audit report? DD/MM/YYYY	If accounts have been audited, then please provide the Date of furnishing audit report in DD/MM/YYYY format
If liable to furnish other audit report under the Income-tax Act, whether have you	In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and select

Field Name	Instruction
furnished such report? mention the date of furnishing the audit report? (DD/MM/YYYY)	“Yes” if the reports have been furnished and also mention the date of furnishing such audit report. Please select “No” if not yet furnished <u>List of provisions mandating audit report :-</u> 1. 10A 2. 10AA 3. 44DA 4. 50B 5. 80-IA 6. 80-IB 7. 80-IC 8. 80-ID 9. 80JJAA 10. 80LA 11. 115JC
If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?	In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please select the relevant provision mandating the audit, and mention the date of furnishing such audit report. <u>List of other laws mandating audit:-</u> 1 Banking Regulation Act, 1949 2 Central Excise Act, 1944 3 Central Sales Tax Act, 1956 4 Central Goods and Services Tax Act, 2017 5 Charitable And Religious Trusts Act, 1920 6 Electricity Act, 2003 7 Employees Provident Fund and Miscellaneous Provisions Act, 1952 8 Foreign Exchange Management Act, 1999 9 Government Superannuation Fund Act, 1956 10 Indian Trusts Act, 1882 11 Integrated Goods and Services Tax Act, 2017 12 Limited Liability Partnership Act, 2008 13 Payment of Gratuity Act, 1972 14 SEBI Act, 1992 15 Securities Contract (Regulation) Act, 1956 16 State Goods and Services Tax Act, 2017 17 Union Territories Goods and Services Tax Act, 2017 18 Any other law (<i>please enter details in text box</i>)
Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (In case of societies and	In case you are a firm or AOP or BOI, please indicate whether there was any change in the partners or members or the managing committee, by ticking the applicable check-box: ☐ Yes

Field Name	Instruction
cooperative banks give details of Managing Committee If Yes, provide the following details)	☐ No If 'Yes', please mention name of the partner or member etc. who has been admitted or has retired during the year, date of admission/retirement and also indicate his percentage of shares (<i>if determinate</i>) in the given table.
Is any member of the AOP/BOI/executor of AJP a foreign company?	In case you are an AOP or BOI or AJP, please indicate whether any member or any executor is a foreign company, by ticking the applicable check-box: ☐ Yes ☐ No If 'Yes', please mention the percentage of share held by such foreign company in the AOP or BOI or AJP, in the relevant column.
If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP	
Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member?	In case you are an AOP or BOI or AJP, please indicate whether total income of any member or any executor exceeds the maximum amount not chargeable to tax, by ticking the applicable check-box: ☐ Yes ☐ No
Particulars of persons who were partners/ members in the firm/ AOP/ BOI or settlor/ trustee/ beneficiary in the trust or executors in the case of estate of deceased/ estate of insolvent as on 31 st day of March, 2021 or date of dissolution	If you are a firm, AOP, BOI, trust, estate of a deceased person or estate of an insolvent, please furnish the following details, in respect of the partners/ members/ settlor/ trustee/ beneficiary/ executor, as applicable, as on 31 st March, 2020 or on date of dissolution, as per the given table:- 1. Name and address 2. Their respective percentage share (<i>if determinate</i>) 3. PAN 4. Aadhaar Number/ Enrolment Id (<i>if eligible for Aadhaar</i>) 5. Designated Partner Identification Number, in case in case of partners in LLP 6. Status 7. Rate of Interest on Capital 8. Remuneration paid/ payable
To be filled in case of persons referred to in section 160(1)(iii) or (iv)	In case you are a representative assessee, as referred to in section 160(1), please furnish the following information by ticking the applicable check-box.
1 Whether shares of the beneficiary are determinate or known?	Please indicate whether shares of the beneficiary are determinate or known by ticking the applicable check-box: ☐ Yes ☐ No
2 Whether the person referred in section	Please indicate whether the person referred to in section 160(1)(iv) has business income, by ticking the applicable

Field Name		Instruction
	160(1)(iv) has Business Income?	check-box: ☐ Yes ☐ No
3	Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?	Please indicate whether the person referred to in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor, by ticking the applicable check-box: ☐ Yes ☐ No
4	Please furnish the following details (as applicable)	Please furnish the following further details, if applicable:-
	i Whether all the beneficiaries have income below basic exemption limit?	Please indicate whether all the beneficiaries have income below basic exemption limit, by ticking the applicable check-box: ☐ Yes ☐ No
	ii Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?	Please indicate whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him, by ticking the applicable check-box: ☐ Yes ☐ No
	iii Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?	Please indicate whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/family, by ticking the applicable check-box: ☐ Yes ☐ No
	iv Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the	Please indicate whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on business or profession exclusive for the employees in such business or profession, by ticking the applicable check-box: ☐ Yes ☐ No

Field Name			Instruction
		employees in such Business or Profession?	

Nature of Business

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate all the activities or products.

In case sub status selected is "Primary Agricultural Credit Society" or "Primary Co-operative Agricultural and Rural Development bank" or "Other Cooperative Society" then from the additional fourteen activities as per the list of business codes for co-operative societies activities provided at the end of this instruction, applicable business code should be selected. Also, please note that if you are claiming any deduction u/s 80P, then respective business code should be selected in both "Nature of Business" and in "Schedule 80P"

However, in case you are declaring income from business or profession on presumptive basis u/s. 44AD, u/s. 44ADA or u/s. 44AE, please fill up the details of nature of business with respect to income u/s 44AD, u/s 44ADA and u/s 44AE at column 62 or column 63 or column 64 of Part A- P&L (*as applicable*) instead of this schedule.

PART A – BS (Item No. A, B and C)

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2021 or as on the date of dissolution, as per the given format, in respect of the business or profession carried out during the financial year 2020-2021.

The reported figures of the balance sheet should match with the audited balance sheet in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the summary details sought at item No. C (*No Account Case*) of this part and leave out other items

Part A - Manufacturing Account (Item No. 1 to 3)

In this part, please fill up the details of Manufacturing Account for the financial year 2020-2021 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for debits to manufacturing account and closing stock etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 62 or 63 or 64 or 65 or 66 of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account (Item No. 4 to 12)

In this part, please fill up the details of Trading Account for the financial year 2020-2021 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 62 or 63 or 64 or 65 or 66 of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P& L (Item No. 13 to 61)

In this part, please fill up the details of the profit and loss account for the financial year 2019-20 as per the given format, in respect of the business or profession carried out during the financial year 2020-2021.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 61.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 62 or 63 or 64 or 65 or 66 of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

Part A - P& L (Item No. 62)

Please fill up item No. 62 only in case you are a partnership firm (other than LLP), resident in India, and declaring income from any business activity on presumptive basis as per section 44AD. Please also ensure that the receipts/income from such business activity should not be included in the receipts/income from business or profession being reported at item Nos. 1 to 61.

In the table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

The gross turnover or receipts from the business during the financial year should be reported at column 62(i). The break-up of total turnover in terms of turnover realised through digital modes and turnover realised through other modes (*cash etc.*) should also

be furnished at columns 62(ia) and 62(ib) respectively.

The presumptive income from the business should be reported at column 62(ii), which is required to be computed atleast @ 6% in respect of turnover realised through digital modes and atleast @ 8% in respect of turnover realised through other modes (*cash etc.*).

In case you have actually earned income at the rates higher than the specified percentage of turnover (i.e. 8% or 6%, as applicable), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of turnover, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

Part A - P& L (Item No. 63)

Please fill up item No. 63 only in case you are a partnership firm (other than LLP), resident in India, and declaring income from any professional activity on presumptive basis as per section 44ADA. Please also ensure that the receipts/income from such profession activity should not be included in the business or profession being reported at item Nos. 1 to 61.

In the table, please enter the name of profession, business code and description of profession. The applicable business code can be selected from the list provided at the end of this instruction.

The gross receipts from the professional activity during the financial year should be reported at column 63(i).

The presumptive income from the professional activity should be reported at column 63(ii), which is required to be computed @ 50% of gross receipts.

In case you have actually earned income at the rates higher than the specified percentage of gross receipts (i.e. 50%), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of gross receipts, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

Part A - P& L (Item No. 64)

Please fill up item No. 64 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the business or profession being reported at item Nos. 1 to 61.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at S. No. .64(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows. Please note at any time during the year the number of vehicles should not exceed ten vehicles.

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee. If the “Tonnage Capacity of goods carriage(in MT)” > 12, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be as computed atleast @ Rs.1000 per tone per month and if in case tonnage does not exceeds 12MT, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be computed as atleast @ Rs.7500 per month.

The total presumptive income from the business of goods carriages should be reported at S. No. .column 64(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

Part A - P& L (Item No. 65)

In case you are not required to maintain regular books of accounts in respect of the business or profession carried on during the year, please fill up the summary details in respect of such activity at column 65 viz. gross receipts, gross profit, expenses and net profit. Declaring of loss from business / profession under no books of accounts is restricted.

Part A - P& L (Item No. 66)

In case you are engaged in any speculative activity during the year, please fill up the summary details in respect of such activity at column 66 viz. turnover, gross profit, expenses and net income.

PART A- OI (Other Information)

This Schedule contains details of allowances & disallowances under Income Tax Act. In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to 17*) of this part. Otherwise, please fill up the information at items which are

applicable. Blank numeric fields will be treated as zeroes

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report. Please refer Annexure 1 for the fields of Audit report is compared with the Returns.

PART A- QD (Quantitative Details)

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

Schedule HP- Details of Income from House Property

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/ Deemed Owner	
Field Name	Instruction
Address of property	Please enter the complete address of the property including name of town or city, State, country and Pin code/Zip code. The name of State and country has to be selected from the drop down list.
Town/City	
State	
Pin code/ Zip code	
Owner of Property	Please select the owner of the property from the dropdown menu: • Self • Deemed Owner
Is the property co-owned	Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - ☐ Yes ☐ No
Assessee's percentage of share in the Property %	If yes, please specify your percentage share in the property in the given box.
Name of other Co-owners	If yes, please specify the name, PAN, Aadhaar No. and respective percentage shares of other co-owners of the
PAN of Co-owner(s)	

Aadhaar No. of Co-owner(s)		property. Please add rows as necessary.
Percentage share in property (%)		
Type of House property		Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'. Please note that, more than two house properties cannot be selected as "self occupied"
Name(s) of Tenant (if let-out)		If the property was actually let out during the year or part of the year, please mention name, PAN, Aadhaar No. and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
PAN of Tenant(s)		
Aadhaar No. of Tenant(s)		
PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)		
1a	Gross rent received/ receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realised	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
1c	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
1d	Total (1b + 1c)	This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .
1e	Annual Value (1a–1d)	This is an auto-populated field representing the amount of Gross rent <i>[1a]</i> as reduced by amounts deductible therefrom for computing annual value <i>[1d]</i> . In case of self-occupied property, this field shall be taken as nil.
1f	Annual value of the property owned	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
1g	30% of 1f	Please enter 30% of Annual Value of your share of your property.

1h	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.
1i	Total (1g + 1h)	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [1g] and interest payable on borrowed capital [1h].
1j	Arrears/Unrealized rent received during the year less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
1k	Income from house property 1 (1f-1i+1j)	This is an auto-populated field representing the net income from house property which is computed as annual value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
2	Income from house property 2 (2f-2i+2j)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/loss, if any	The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.
4	Income under the head "Income from house property"	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + ...] and also the pass through income/loss of the nature of house property [3].

Schedule BP – Computation of income from business or profession

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 54 or item No. 62(ii) or item No. 63(ii) or item No. 64(iv) or item No. 65(iii) or item No. 66(iv).

Note: In case, the income includes income from royalty and FTS and if you want to claim benefit of lower tax rate of DTAA, then this income shall be reported in Schedule OS. If the same is included in Part A- P&L you may reduce the same from income chargeable under the head business & profession at Sr. No. 3c and report the income under Schedule Other Sources.

In case any amount is reduced from credit side of profit and loss account to be shown under any other head of income, please ensure that the same is correctly reported in the corresponding head of income.

In case any amount is reduced from credit side of profit and loss account being exempt income, please ensure that the same is correctly reported in the schedule of exempt income.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads of income/
(Note – Please indicate break-up of Income from Other source between dividend income and other than dividend income)
- Incomes chargeable at special rates u/s 115BBF or 115BBG
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Income from activities which are covered under Rule 7, 7A, 7B and 8

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 13.

Item No.14 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 23 is the residual column for entering any other type of income to be added and it should be minimum of Sr no. (5a to 5d) of Schedule OI. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 33 provide for deductions allowable under various provisions. Out of these, item No. 32 is a residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 34.

The net business income is computed at item No. 35, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 34*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 36. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 37 as aggregate of net business income (item No. 35) and profits computed on presumptive basis (item No. 36).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 38. In such a case, balance of income deemed as agricultural income should be reported at item No.39.

In any other case, only the figure of net profit from business or profession computed at item No. 37 should be reported at item No. 38.

Note: In case you are reporting loss at Sr. No. 38 of Schedule Business or Profession or in at Sr. No. 65(i)(b), 65(i)(d), 65(ii)(b) and 65(ii)(d), 66ii, 66iv in P&L (No account case) then you are required to maintain books of accounts and get them audited. Alternatively, you should report minimum 8% of turnover as your income else your return may be treated as defective.

Please ensure that following audit report have been filed on or before one month prior to due date of filing of return u/s 139(1) in the following cases: -

Section	Form Number
Deduction claimed u/s 33AB(2)	3AC
Deduction claimed u/s 33ABA(2)	3AD
Deduction claimed u/s 35D/35E (form to be filed only when deduction is claimed for the first time)	3AE
Income taxable u/s 44DA	3CE

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in the P&L account.

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A38*), income from speculative business (*item No. B43*) and income from specified business (*item No. C49*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business or Insurance business during the current year. Losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable. Also, if you are eligible and claiming benefit u/s 115BAD, then please enter the amount to be added back / to be adjusted to opening WDV on account of opting for taxation under section 115BAD .

Note :

1. CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block in the AY 2021-22 wrt to such assets.
2. Co-operative society which has opted for section 115BAD is not eligible for depreciation @ 45% (As per Rule 5) and additional depreciation u/s 32(1)(iia) as referred in row no 12, 13 and 14 of schedule DPM.

Schedule DOA

Schedule DOA provides for computation of depreciation admissible under the Income-tax Act for the year in respect of other category of assets - land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable.

Schedule DEP

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule DCG

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule ESR

Schedule ESR captures the details of expenditure on scientific research etc. referred to in section 35, expenditure on agricultural extension project referred to in section 35CCC

and expenditure on skilled development project referred to in section 35CCD. The amounts of specified nature debited to the P&L account, if any, should be reported in column (2) of the Schedule. Out of this, the amount which is eligible for deduction under the relevant provision i.e. section 35, section 35CCC or section 35CCD should be reported in column (3).

Further, in case any deduction has been claimed on account of donations to research associations etc., the name, address and PAN of donee and the mode of donation paid should be provided as per Schedule RA.

Please Note : Co-operative society which has opted for section 115BAD is not eligible for claiming deduction under section 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(2AA), 35(2AB), 35CCC and 35CCD of the Act

Schedule CG – Capital Gains

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type, except for following: -

- (a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and
- (b) In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5) or item No. B8

Please note that separate computation of capital gains should be made for scrips or units of mutual fund sold during the year as per schedule 112A & 115AD(1)(b)(iii)-proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising should be aggregated and will be transferred to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, for the purpose of tax computation after giving benefit of Rs. 1Lakh each u/s 112A and 115AD(1)(b)(iii). This benefit of Rs.1 Lakh will be given in Schedule SI.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- a) If you have sold land and building, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- b) If you are a resident and have sold land and building situated outside India, then the details of property and name of buyer should invariably be mentioned. However, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Amount of STCG/ LTCG on assets referred in A1-A8/ B1- B11 which is chargeable at special rates or not chargeable to tax in India in accordance with the relevant article of Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item no. A9/ B12.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at Column (6), rate as per Income Tax Act at Column (9) and the applicable rate, which is lower of the two rates, at Column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column (7). This column is applicable only in case of Non-Residents. Please note, if TRC Flag is 'No', income will be chargeable as per the applicable rates specified in Part A/B.

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54D or 54EC or 54G or 54GA. Deductions under section 54EC is available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax. The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable. The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A3e*+A4a*+A8a*) is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if (A3e*+A4a*+A8a*) represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 5 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264

S. No.	Financial Year	Cost Inflation Index
17.	2017-18	272
18.	2018-19	280
19	2019-20	289
20	2020-21	301

If capital gain is arising from the slump sale u/s 50B i.e. figures are reported in A2/B2 of schedule CG, please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1).

Schedule 112A & Schedule 115AD(1)(b)(iii)-Proviso

In Schedule 112-A - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non Residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added as required
1a	Share/Unit acquired	Please select the below dropdown as : "on or before 31 st January, 2018" if the respective share(s) is acquired on or before 31 st January, 2018. Else, please select dropdown as "After 31 st January, 2018"
2	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box. Note: In case the security or share does not have an ISIN Code, then use "INNOTAVAILAB" as ISIN Code. In case, in case of share is acquired after 31 st January, 2018, please enter "INNOTREQUIRD"
3	Name of the Share/Unit	Please enter the name of share/unit in the given box . In case of share is acquired after 31 st January, 2018, you may choose to enter "CONSOLIDATED" if more than one company shares/unit involved or you may enter the name of the share / unit in this field only if one share/unit.

Field No.	Field Name	Instruction
4	No. of Shares/Units	Enter the number of shares/units sold in the given box.
5	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box.
6	Full value consideration if shares are acquired on or before 31.01.2018 (Total Sale Value 4*5) -If Shares are acquired after 31.01.2018- please enter full value of consideration	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) in case where shares are acquired on / before 31 st January, 2018. If shares are acquired after 31 st January, 2018, then it will be text box and so please enter the full value of consideration for such share(s) / unit(s)
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January, 2018	Enter the fair Market Value per share/unit as on 31st January, 2018 in the text box for the shares acquired on or before 31 st January, 2018. If shares/units are acquired after 31 January 2018 then please mention zero.
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10 for the shares acquired on or before 31 st January, 2018. If shares/units are acquired after 31 January 2018 then please mention zero..
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column 7+ Column 12
14	Long term capital Gain Balance (6-13) Item 5 / Item 8 of LTCG Schedule of CG as applicable	This field will be auto-populated as the value at column 6- Value at Column 13. Please enter the value in total field of this column in Sl.no.5 of Schedule CG in case of Schedule 112A and in sl.no.8 in case of Schedule 115AD
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

Schedule-OS - Income from other sources

S. No.	Field Name	Instruction

S. No.	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends, Gross	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii)
i	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
1b	Interest, Gross	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income.
1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.

S. No.	Field Name	Instruction
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 10% of the consideration as adjusted as per section 56(2)(x), whichever is higher. Safe harbour has been increased from 10% to 20% under section 43CA of the Act for the period from 12th November, 2020 to 30th June, 2021 in respect of only primary sale of residential units of value up to Rs. 2 crore. Consequential relief by increasing the safe harbour from 10% to 20% shall also be allowed to buyers of these residential units under section 56(2)(x) of the Act for the said period.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter any other income chargeable under the head 'income from other sources', at normal rates. Please specify nature and amount of such income.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e relating to 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d and 2e below. Please note, for Non-residents elements relating to S. No. 1 will be added only if TRC Flag is Y at Column No. 7 of S. No. 2e. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
2a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any

S. No.	Field Name	Instruction
		sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	Any other income chargeable at special rate (total of ci to cx)	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.

S. No.	Field Name	Instruction
	<u>List of types of income chargeable at special rate</u>	(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) (ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) (iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) (iv) Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa)@5% (v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) (vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)
		(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) (viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) (ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b) (x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA (xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (xii) (xii) Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD

S. No.	Field Name	Instruction
		– chargeable as per proviso to section 115AD(1)(i)
		(xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
		(xv) Anonymous Donations in certain cases chargeable u/s 115BBC
		(xvi) Interest referred to in Proviso to section 194LC(1) chargeable u/s 115A(1)(a)(iiaa)@4%
		(xvii) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
		(xviii) Income by way of transfer of carbon credits - chargeable u/s 115BBG
		(xix) Investment Income of a Non-Resident Indian - chargeable u/s 115E
		(xx) 115AB(1)(a) - Income in respect of units - off-shore fund
		(xxi) Distributed income being Dividend referred to in section 194LBA – chargeable @10% u/s 115A(1)(a)(iiac)
2d	Pass through income in the nature of income from other sources chargeable at special rates	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.
		If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.
		Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.
	<u>List of types of pass through income chargeable at special rates</u>	PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency
		PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency
		PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund

S. No.	Field Name	Instruction
		PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC(1) @ 5%
		PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD
		PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA
		PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency
		PTI-115A(1)(b)(A)- Income by way of royalty
		PTI-115A(1)(b)(B)- Income by way of fee for technical services
		PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency
		PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident
		PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident
		PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB)
		PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)
		PTI-115AD(1)(i)proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD
		PTI-115BBA - Income of non-residents sportsmen or sports associations
		PTI-115BBC - Anonymous donations
		PTI-115BBF - Income from patent
		PTI-115BBG - Income from transfer of carbon credits
		PTI-115E(a) - Investment income
		PTI-115A(1) (a)(iiaa) - Interest referred to in Proviso to section 194LC(1P) chargeable u/s115A(1)(a) (iiaa)@4%
		Distributed income being Dividend referred to in section 194LBA – chargeable @10% u/s 115A(1)(a)(iiac)
2e	Amount included in 1 and 2	Please report in this column any income

S. No.	Field Name	Instruction
	above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes. In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only. Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income. Please note that DTAA can't be claimed from "Dividend income u/s 2(22)(e)"
3	Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b , 2c 2d & 2e)</i>	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. Deduction under column "depreciation" will be available only if income is offered in column 1c. Deduction under column "interest expenditure u/s 57(1)" will be available only if income is offered in column 1a and the deduction will be restricted to 20% of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c(i) where as "Eligible Interest Expenditure u/s 57(i)" can be entered in sl.no.3c(ii). So two fields will be there for

S. No.	Field Name	Instruction
		"Interest expenditure u/s 57(i)". Refer Annexure 3 for calculation of "Eligible Interest Expenditure u/s 57(i)"
4	Amounts not deductible u/s 58	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	Profits chargeable to tax u/s 59	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.
6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5-2e relating to 1) <i>(If negative take the figure to 4i of Schedule CYLA)</i>	Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] (after reducing income related to DTAA portion) as reduced by deductions u/s 57 [item 3] and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].
7	Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative)	Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses. This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].
8	Income from the activity of owning and maintaining race horses	Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of: Gross receipts at item 8a, Deductions in relation to such activity at item 8b,

S. No.	Field Name	Instruction
		Amounts not deductible as per section 58 relating to this activity at item 8c, Profit chargeable to tax as per section 59 relating to this activity at item 8d and Compute the net income at item 8e accordingly. (8a - 8b + 8c + 8d) In case the net income computed at item 8e is negative, take this figure to item 11xv of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.
9	Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)	Please compute in this column the aggregate income chargeable under head 'income from other sources'. This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.
10	Information about accrual/receipt of income from Other Sources	Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column. The details have to be furnished separately for dividend income, any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) and 3. Dividend income chargeable at DTAA rates (Refer Annexure 3 & 4 for clarification on how to disclose at sl.no.10(i) and 10(iii))

Schedule-CYLA - Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession' (excluding Income from life insurance business u/s 115B speculation income and income from specified business) and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head.

Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads

for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head “income from house property”, such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xvii), please mention the total of current year losses set off out of the columns (2), (3) and (4).

In row (xviii), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL at row xiv for carry forward to future years.

Schedule-BFLA-Details of Income after Set off of Brought Forward Losses of earlier years

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row.

- Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains.
- Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.
- Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year.
- Brought forward loss from specified business can be set off only against positive

income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads, unabsorbed depreciation & allowance under section 35(4) set-off against positive income of the current year should be mentioned in row (xvi) of column (2), (3) and (4) respectively.

Schedule-CFL - Details of Losses to be carried forward to future years

Please enter the assessment year-wise details of losses brought forward from earlier years in the first ten rows [row (i) to row (xi)] under various heads of income at respective columns [column (4) to column (11)].

The column no 5 is further divided into 3 columns. In column "a" please enter the amount of brought forward loss of earlier years. Column b is applicable only to co-operative society claiming benefit u/s 115BAD. So, in column "b", please enter the amount as adjusted on account of opting for taxation under section 115BAD & in column "c" enter balance loss which is available for set off i.e, column a – column b. In case of "other than the assessee claiming benefit u/s 115BAD", please fill "0" in column b and please fill same amount in column a and column c.

The aggregate amount of brought forward losses under various heads of income should be mentioned in row(xii).

In row (xiii), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row(xiv), please enter the amount of remaining losses of current year under various heads in the respective column. The head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated below:

Sr. No.	The fields in row no. xv "2021-22(Current year losses to be carried forward)"	Source of Auto-population
1	House property loss (4)	(2xviii of schedule CYLA)
2	Loss from business other than loss from speculative business and specified business (5c)	3xviii of schedule CYLA
3	Loss from speculative business (6)	B43 of schedule BP, if -ve
4	Loss from specified business (7)	C49 of schedule BP, if -ve
5	Short-term capital loss (9)	(2x+3x+4x+5x) of item E of schedule CG
6	Long-term capital loss (10)	(6x+7x+8x) of item E of

Sr. No.	The fields in row no. xv "2021-22(Current year losses to be carried forward)"	Source of Auto-population
		<i>schedule CG</i>
7	Loss from owning and maintaining race horses (11)	<i>(8e of schedule OS, if -ve)</i>

In row (xv), please enter the current year loss distributed by the Investment fund to the unit holders as per the sub section 2 of section 115UB. This field is applicable for Investment Fund only and only under House property loss, Capital loss, Loss from other sources.

In row (xvi), please enter the current year loss available for carry forward to future years (xiv-xv).

In row(xvii), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

The losses under the head "house property", 'profit and gains of business or profession' (other than speculative & specified business), or 'capital gains' are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses & from speculative business can be carried forward only for 4 assessment years. Loss from specified business can be carried forward for indefinite period. Also, current year losses such as eligible Business loss, Capital Gain loss and Other source loss can be carry carried forward only if the Original return is filed within the due date specified u/s 139(1).

Schedule-UD- Unabsorbed depreciation and allowance under section 35(4)

In this Schedule, amount of brought forward unabsorbed depreciation, amount as adjusted to unabsorbed depreciation on account of opting for taxation under section 115BAD, and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year's income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

Schedule-ICDS -Effect of Income Computation Disclosure Standards on profit

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial no. 11(a) and should be taken to item no. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial no. 11(b) and should be taken to item no. 3(b) of Part A-OI (Other Information).

Please note the amount entered in schedule ICDS should be tallied with Clause No. 13(e) of the Tax audit report, if applicable. Otherwise necessary adjustment will be made as per section 143(1)(iv) while processing the return

Schedule-10AA- Deduction in respect of units located in Special Economic Zone

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

Schedule- 80G - Details of donations entitled for deduction u/s 80G

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule:-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode

Eligible amount of donation in Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that:-

- 1) The total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.
- 2) No deduction will be allowed u/s 80G in case Donation in cash exceeds ₹ 2,000/-

Schedule- 80GGA- Details of donations for scientific research or rural development

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

1. Relevant clause under which deduction is claimed
2. Name and address of donee
3. PAN of donee
4. Amount of donation – give break-up of below under this heading :
 - a. Donation in cash
 - b. Date of donation in cash
 - c. Donation in other mode
5. Total Donation Amount which is eligible for deduction

Please note that:-

1. The total amount of deduction claimed u/s 80GGA should also be separately mentioned in table 1 of the Schedule VI-A.

No deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 10,000/- if the donation is made before 01st June, 2020 and no deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 2,000/- if the donation is made on or after 01st June, 2020

Schedule- RA- Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation

These details of donation have to be furnished in a case where a claim of deduction is made under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

Schedule- 80-IA, Schedule- 80-IB, Schedule- 80-IC and Schedule-80-IE:

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC and 80-IE except in the case of following

Schedule 80IB	Form Number	Field of the form
Deduction in the case of multiplex theatre [Section 80-IB(7A)]	10CCBA	Point no 10(v)
Deduction in the case of convention center [Section 80-IB(7B)]	10CCBB	Point no 10(v)
Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	10CCBC	Point no 11(v)
Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	10CCBD	Point no 11 (d)

Please note that the total amount of deduction claimed u/s 80IA, 80IB, 80IC, & 80IE should also be separately mentioned in table 2 of the Schedule VI-A.

Also ensure that the above forms are filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1), if deduction is claimed in any of the section specified above

Schedule- 80P - Deductions under section 80P

Please fill up the Schedule in case you are a co-operative society and your gross total income includes any income from the activities referred to in section 80P.

Please specify the nature of activity and the relevant clause of section 80P as per the list given in the Schedule, nature of business code out of business codes selected in field "Nature of business" of Part A General, enter the amount of income derived from such activity and mention the amount which is eligible for claim of deduction u/s 80P.

Please note that in case you are a co-operative society, other than a Primary Agricultural Credit Society or Primary Co-operative Agricultural and Rural Development bank or other co-operative society, you are not eligible to claim deduction in respect of any income u/s 80P.

Schedule-VIA - Deductions under Chapter VI-A

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year

Table 1. Part B- Deduction in respect of certain payments

Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21

Column No.	Section	Nature of deduction	Instruction
1a	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G. Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.
1b	80GGA	Deduction in respect of donation for scientific research or rural development	Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA. Please fill up details of donations in Schedule 80GGA. Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- or Rs.2000/- as the case may be unless such sum is paid by any mode other than cash.
1c	80GGC	Deduction in respect of contributions given by any	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.

Column No.	Section	Nature of deduction	Instruction
		person to Political parties	This deduction is not admissible for any sum contributed by way of cash.
Table 2. Part C- Deduction in respect of certain incomes			
2d	80-IA	Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.	Please enter the amount of eligible deduction as per section 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA.
2e	80-IAB	Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.
2f	80-IAC	Special provision in respect of specified business	In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business.
2g	80-IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings	Please enter the amount of eligible deduction as per section 80 in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB.
2h	80-IBA	Deductions in respect of profits and gains from housing	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA.

Column No.	Section	Nature of deduction	Instruction
		projects	
2i	80-IC/ 80-IE	Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States	Please enter the amount of eligible deduction as per section 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE.
2j	80JJA	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste	Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA.
2k	80JJAA	Deduction in respect of employment of new workmen	Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA. Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year. Please ensure that you have filed form 10DA at e-filing portal along with return of income
2l	80LA(1)	Deduction in respect of certain incomes of Offshore Banking Units	Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1). Please ensure that you have filed form 10CCF at e-filing portal along with return of income
2m	80LA(1A)	Deduction in respect of certain incomes of	Please enter the amount of deduction in respect of certain incomes of unit of 'International Financial services Centre', which is eligible for deduction u/s 80LA(1A).

Column No.	Section	Nature of deduction	Instruction
		International Financial Services Centre	Please ensure that you have filed form 10CCF at e-filing portal along with return of income
2n	80P	Deduction in respect of income of co-operative societies	In case you are a co-operative society and your gross total income includes any income derived from the activities referred to in section 80P, please enter the amount of eligible deduction in this column. Please furnish the details of deduction claimed in respect of such activities in the Schedule 80P.
3		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1) and total deduction claimed under part C (2).

Please note that deduction under Part C can be claimed only if the return is filed within the due date specified u/s 139(1) except deduction u/s 80JJAA.

Schedule AMT – Computation of Alternate Minimum Tax payable under section 115JC

In this Schedule, please furnish the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable shall be 18.5 percent of the adjusted total income computed under section 115JC. The computation of adjusted total income and alternate minimum tax under this Schedule should be based on the audit report in Form No. 29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible foreign exchange, the alternate minimum tax payable shall be 9 percent of the adjusted total income computed u/s 115JC.

Schedule AMTC- Computation of tax credit under section 115JD

Credit for AMT paid in assessment year 2013-14 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year.

However, the amount of credit is restricted to the extent of normal tax liability exceeding the AMT liability for the current assessment year.

Please note if co-operative have opted for taxation under section 115BAD, then it is not eligible to take credit of taxes paid under AMT as per section 115JD.

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule CG, Schedule OS, Schedule BP or Schedule BFLA, as indicated against each type of income.

Schedule-IF - Information regarding partnership firms in which you are a partner

This Schedule has to be filled for each firm in which you are partner.

In column 2 of the Schedule, furnish the name of the firm and in column 3 furnish the PAN No. of the firm in which you are a partner.

In column 6 and 7, please mention the percentage share and amount of share in the profit of the firm as computed in accordance with the provisions of the Income-tax Act, which is exempt from tax in hands of the partner.

In column 8, please furnish the amount of capital balance (including the capital on which you are entitled for an interest) in the firm in which you are partner.

Schedule-EI - Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, dividend, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax

Field No.	Field Name	Instruction
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the: • Rule 7A (<i>income from manufacture of rubber</i>), • Rule 7B (<i>income from manufacture from coffee</i>) or • Rule 8 (<i>income from manufacture from tea</i>) of the Income-tax Rules should not be included in the gross agricultural receipts here.
2ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First
2iii	Unabsorbed agricultural loss	

Field No.	Field Name	Instruction
	of previous eight assessment years	Schedule of the relevant Finance Act from gross agricultural income. Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
2iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from S. No. 39 of Sch. BP)	Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40
2v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
2vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
3	Other exempt income,	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
4	Income not chargeable to tax as per DTAA	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.
5	Pass through income not chargeable to tax (Schedule	The details of pass through income from business trust or investment fund as per

Field No.	Field Name	Instruction
	PTI)	section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
6	Total (1 + 2 + 3+ 4 + 5 + 5)	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year. This is an auto-populated figure representing the sum of figures computed as interest income at column [1], net agricultural income at column [2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [4] and pass through income not chargeable to tax at column [5].

Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

In this Schedule, please report the details of pass through income/ losses per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from dropdown menu:- Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name of business trust /investment fund in column no 3.
PAN of the business trust/ investment fund	Enter the PAN of the business trust /investment fund in column no 4.
Head of Income& Current year income	Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)

Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.
Net Income/ Loss (7-8)	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
TDS on such amount, if any	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income

Schedule TPSA - Details of tax on secondary adjustment as per section 92CE(2A) as per the schedule provided in e-filing utility .

Please enter the amount of primary adjustment on which option u/s 92CE(2A) is exercised on such excess money or part thereof. This adjustment should be in respect to amount which has not been repatriated in India as per section 92CE of the Act.

The Additional Tax & surcharge will be computed at the rate of 18% and 12% respectively on the such excess money or part thereof.

Please note that the taxes paid under section 92CE(2A) will be treated as final payment and no further credit shall be claimed. Please chose the dropdown of the FY (FY 2019-20 or FY 2020-21) for which you are claiming benefit of Section 92CE (2A)

Schedule FSI –Details of Income from outside India and tax relief

Schedule FSI is applicable for the taxpayer who is resident in India.

In this Schedule, please report the details of income, which is already included in total income, accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income reported in schedule FSI should tallied with form 67 filed by you

Schedule TR - Summary of tax relief claimed for taxes paid outside India

Schedule TR is applicable for the taxpayer who is resident in India.

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available that will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

Schedule FA - Details of Foreign Assets and Income from any source outside India

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up, if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period
- Table D - Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period
- Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)

- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F and income under the head business or profession)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means a person who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the person providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means a person who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR

where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
 - (iv) a trust of which the resident assessee has beneficial or ownership interest; or
 - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be

reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2019 to 31st December, 2019 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1st April, 2019 to 31st March, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1st April, 2019, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Part B – TI -Computation of total income

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘Income from house property’, ‘Income from business or profession’, ‘Capital gains’ and ‘Income from other sources’. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

Field No.	Field Name	Instruction
1	Income from house property	Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.
2	Profits and gains from business or profession	Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A38, 3(ii) of table E and 3(iii) of table E of Schedule BP respectively. In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item F of Schedule BP for intra-head set-off against income from speculative business or specified business, if any, for the current year. The remaining

		loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible. In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should instead be taken to Schedule CFL for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible. Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) at column 2(iv). The loss from life insurance business should be taken to Schedule CFL for carry forward to subsequent years, as permissible. The aggregate amount of profits and gains from business or profession will be auto-populated at column 2(v). In case the computed figure is a loss, value at column 2(v) will be considered as nil
3	Capital gains	Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG. In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should instead be taken to item E of

		Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible. The aggregate amount of capital gains will be auto-populated at column 3(c). In case the computed figure is a loss, value at column 3(c) will be considered as nil.
4	Income from other sources	Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively. In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.
5	Total of head wise income	Please enter the aggregate of incomes computed under various heads in this column. This field will be auto-populated as aggregate of total of income from house property(1), profit and gains from business and profession(2v), capital gains(3c) and income from other sources(4d).
6	Losses of current year to be set off against 5	Please enter the aggregate of losses computed under the heads of house property, business and other sources, if

		any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be auto-populated as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.
7	Balance after set off current year losses (5-6)	Please enter remaining current year income after inter-head set-off of current year losses. This is an auto-populated figure taken as aggregate of head-wise income [<i>column (5)</i>] as reduced by current year losses allowed to be set-off [<i>column (6)</i>].
8	Brought forward losses to be set off against 7	Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA. This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.
9	Gross Total income (7-8)	Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances. This is an auto-populated figure taken as balance of current year income [<i>column (7)</i>] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [<i>column (8)</i>].
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are

	in 9	included in the Gross Total Income computed at column (9). This figure should be taken from column (i) of Schedule SI.
11	Deductions under Chapter VI-A	Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form. In column 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) of Schedule VI-A. The claim here should be limited upto total of Income chargeable at normal rates i.e. aggregate of total of row (i+ii+iv+v+viii+xiii+xiv) of BFLA column 5 of schedule BFLA In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto the amount column 5(ii) of schedule BFLA-44AD-44ADA income if the deduction u/s 80P is not claimed. If the deduction u/s 80P is claimed, then the same will be restricted to 5ii of BFLA+5i of BFLA+5xiii of BFLA-44AD -44ADA income In column 11(c), the total claim of deduction under Chapter VI-A should be entered i.e. total of 11(a) and 11(b). The claim here should be limited upto the amount of Gross Total Income [<i>column (9)</i>] as reduced by income chargeable at special rates [<i>column (10)</i>].
12	Incomes not forming part of total income	Please enter incomes not forming part of total income in column 12. This is an auto-populated figure representing aggregate of deductions/exemption reported at columns 12(a), 12(b) and 12(c) below.

		In column 12(a), please enter the amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA. Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form. Deduction under section 10AA can be claimed only from normal business income at sl.no.5ii of BFLA reduced by part C VIA deductions except 80P. In column 12(b), please enter the details of income of investment fund which is claimed as exempt under sections 10(23FB) or 10(23FBA). In column 12(c), please enter the details of income of business trust, which is claimed as exempt under sections 10(23FC) or 10(23FCA). An investment fund claiming exemption under section 10(23FB) or 10(23FBA), or a business trust claiming exemption under section 10(23FC) or 10(23FCA), have to enter the amount of exempt income directly in column 12(b) or column 12(c), respectively, of the Part B TI (computation of income) in the ITR-5. Such entities are not required to fill up the head wise details in Schedule BP, Schedule HP, Schedule CG, Schedule as, and Schedule SI etc.
13	Total income	Please enter the amount of total income chargeable to tax for the previous year at this column. This is an auto-populated figure taken as Gross Total Income [<i>column (9)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 11(c)</i>] and deductions claimed u/s 10AA [<i>column (12)</i>].
14	Income chargeable to tax at special rates	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income.

		This figure should be taken from column (i) of Schedule SI.
15	Net agricultural income/ any other income for rate purpose	Please report in this column net agricultural income or any other income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax. Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.
16	Aggregate income (13 - 14 + 15)	Please compute aggregate income in this column as Total Income [column (13)] reduced by the income chargeable at special rates [column (14)] and increased by the amount of net agricultural income [column (15)] for rate purposes.
17	Losses of current year to be carried forward	Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years. This figure should be taken from head-wise total of row (xv) of Schedule CFL in case the sub status is other than Investment Fund. If sub status is Investment Fund, then figure should be taken from Total 5cxvi+ 6xvi+ 7xvi+ 8xviof Schedule CFL
18	Deemed income under section 115JC	Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year. Please ensure to fill up Schedule AMT of this ITR form.

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	Tax payable on deemed income under section 115JC	In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT. Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively. If co-operative society have opted for "115BAD", then AMT u/s 115JC is not applicable and all these fields should be "0"
2	Tax payable on total income	Please compute tax payable on total income as per normal provisions in this column. In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 16 of Part B-TI. In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c). In column 2(d), please compute the tax payable on total income, as indicated therein. In column 2(e), please compute the Surcharge on 115BBE and other than 115BBE income before Marginal Relief and after Marginal relief and provide the amounts in column 1 and column 2 respectively. Compute surcharge and health and education cess leviable on tax liability in

		columns 2(e) and 2(f) respectively. (Refer Annexure 6 for details on calculation) In column 2(g), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(d), 2(e) and 2(f) respectively. In Part A - General of the ITR-5, the particulars of members of the AOP/BOI are required to be furnished along with their respective shares. In case these particulars are not provided, or incorrectly provided (e.g. total of shares of the members does not add up to 100%), the tax is being charged at maximum marginal rate.
3	Gross tax payable	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross AMT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 2(g)</i>].
4	Credit under section 115JD of tax paid in earlier years	In case the gross AMT payable is higher than the gross tax payable as per normal provisions, please enter in this column AMT credit of earlier years utilised against the gross AMT payable for this year. The figure of AMT credit utilised should be taken as per Schedule AMTC. If co-operative society have opted for "115BAD", then AMTC credit u.s 115JD cannot be claimed
5	Tax payable after credit under section 115JD	Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable).
6	Tax relief	In column 6(a), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A. In column 6(b), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.

		In column 6(c), please compute the aggregate of claims of tax relief in the above columns.
7	Net tax liability (5 – 6c)	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
8	Interest and Fee payable	In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A. In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B. In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. (refer Annexure 3, 4 and 5 for calculation) In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F. The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31st December, 2020. However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-. In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.
9	Aggregate liability (7+8e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
10	Taxes Paid	In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year. The details of these tax payments should

		be mentioned at column 15 of Part B-TTI.
11	Amount payable	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
12	Refund	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or SWIFT code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
	Country of Location	In case of non-resident, please provide country of location of bank
	IBAN	In case of non-resident, please provide IBAN
14.	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India?	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign

		accounts etc. in Schedule FA. Else tick 'No'.

Note: Enhanced surcharge is applicable to tax payer having status as AOP, BOI, AJP. The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD (1)(b) (only in case of AOP, BOI and AJP). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A. **The Finance Act, 2021 has been amended to relax the enhanced surcharge on "Dividend income" chargeable at normal rates and Dividend income u/s 115AD(i).**

Item No.15 - Tax payments

Part –A - Details of payments of Advance Tax and Self-Assessment Tax

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

Part- B - Details of Tax Deducted at Source on income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C or Form 16D issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person [Other person as per Rule 37BA(2)]	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list.
3	PAN/ Aadhaar No. of other person (If TDS credit related to other person)	In case TDS credit relates to other person [as specified in column (2)], please enter PAN/ Aadhaar No. of the other person.
4	TAN of the Deductor/PAN/ Aadhaar No. of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/ Aadhaar No. of the

		tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows
7 & 8	TDS of the current financial year(TDS deducted during the FY 2020-21)	Please enter the amount of total tax deducted at source for the current financial year i.e. FY 2020-21 Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year <i>(only if corresponding receipt is being offered for tax this year not applicable if TDS is deducted u/s 194N)</i>	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and any other person as per rule 37BA(2).
11 & 12	Corresponding receipt/withdrawals offered	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively. In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "in own hands" for the current year. If this is done, the column "Corresponding receipt offered" is greyed-off and is not required to be filled up.

13	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

Part- C – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	Field Name	Instruction
2	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4 & 5	Unclaimed TCS brought forward (b/f)	Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4 & 5) and TCS of the current financial year (col. 6) should be reported in different rows
6	TCS of the current financial year (tax collected during the FY 2020-21)	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2020-21
7	Amount out of (5) or (6) being claimed this year (<i>only if corresponding receipt is being offered for tax this year</i>)	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income.
8	Amount out of (5) or (6) being carried forward	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

In case of firm, the return of income can be verified by the Managing Partner of the firm. In case the Managing Partner is not able to verify the return for any unavoidable reason, or there is no Managing Partner, the return can be verified by any other Partner of the firm, who is not a minor.

In case of Limited Liability Partnership (LLP), return of income can be verified by the Designated Partner of the LLP. In case the Designated Partner is not able to verify the return for any unavoidable reason, or there is no Designated Partner, the return can be verified by any other Partner of the LLP.

In case of a local authority, the return of income can be verified by the Principal Officer of the local authority.

In case of any association, the return of income can be verified by the any member of the association or the Principal Officer of the association.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2021-22

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except	03008

	uranium and thorium ores	
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027

	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031
	Manufacture of wood and wood products, cork, straw and plaiting material	04032
	Manufacture of paper and paper products	04033
	Publishing, printing and reproduction of recorded media	04034
	Manufacture of coke oven products	04035
	Manufacture of refined petroleum products	04036
	Processing of nuclear fuel	04037
	Manufacture of fertilizers and nitrogen compounds	04038
	Manufacture of plastics in primary forms and of synthetic rubber	04039
	Manufacture of paints, varnishes and similar coatings	04040
	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047
	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and non-ferrous metals	04057
	Manufacture of non-metallic mineral products	04058
	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062

	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufacture of lifting and handling equipment	04065
	Manufacture of other general purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067
	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096

	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts-civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment	08007

	n.e.c.	
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories-wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007

	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and	13016

	brokers	
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001

	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005

	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_1
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_1
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001
CO- OPERATIVE SOCIETY ACTIVITIES	Banking/Credit Facilities to its members	23001
	Cottage Industry	23002
	Marketing of Agricultural produce grown by its members	23003
	Purchase of Agricultural Implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying to its members.	23004
	Processing , without the aid of power, of the agricultural Produce of its members.	23005

	Collective disposal of Labour of its members	23006
	Fishing or allied activities for the purpose of supplying to its members.	23007
	Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act	23008
	Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)	23009
	Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)	23010
	Interest/Dividend from Investment in other co-operative society	23011
	Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities	23012
	Others	23013
	Federal milk co-operative society	23014

*n.e.c. – not elsewhere classified

Annexure 1

Important points to remember while filing return of income in ITR utility (online or offline)

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer and Category B/D defect are the defects, wherein return will be allowed to be uploaded and warning message will be displayed to the tax payer.

List of Rules for ITR 5 are as below:

Sl.no.	Category	Description of Rules	Mapping
1)	A	Value claimed in 80-IA field in sch VI A at sl.no. 2d cannot be higher than the value in Sch 80-IA at sl.no.2f	If the value at system calculated field (f) is less than the amount at Sl no (f) of schedule 80IA

2)	A	Deduction u/s 80-IA claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IA" is not filled!	If the value at system calculated field () is ZERO then Schedule 80IA must be filled
3)	A	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d +e)	If value at field f is not equal to the sum of (a + b + c + d + e)
4)	A	Value claimed in 80-IB field in sch VI A cannot be higher than the value in Sch 80-IB	If the system calculated value at field () is more than the amount in Sl no (J)
5)	A	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!	If the system calculated value at field () is ZERO then Schedule 80-IB must be filled
6)	A	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to i)	If value at field j is not equal to the sum of (a to i)
7)	A	Value claimed in 80-IC or 80IE field in sch VI A cannot be higher than the value in Sch 80-IC or 80IE	If the system calculated value at field () is more than the amount in Sl no (e) of Schedule 80-IC or 80IE
8)	A	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!	If the system calculated value at field () is more than the amount in Sl no (e) of Schedule 80-IC/IE must be filled.
9)	A	Schedule 80-IC/80IE sl. no e should be equal to sum of sl. no. a to dh	If value at field e is not equal to the sum of (a to dh)
10)	A	Schedule 80-IC or 80IE sl. no dh should be equal to sum of sl. no. (da+db+dc+dd+de+df+dg)	if value at field dh is not equal to the sum of (da+db+dc+dd+de+df+dg)
11)	A	In "Schedule 80P" Sl.no.11 - under column "Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bii) of Sch OS.	In Sch 80P sl.no.11- " Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bii) of Sch OS.

12)	A	Deduction u/s 80P is allowed only to "Primary Agricultural credit Society, Primary Co - operative Agricultural and, Rural Development Bank, Other Cooperative Society"	Assessee being other than Cooperative and Rural Development bank & Other co-operative Society not eligible for income offered u/s 44AD(36(i) of Sched
13)	A	In Schedule 80P, deduction u/s Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 100000	In Schedule 80P, deduction u/s "Sec.80P(2)(c)(i) Consumer Cooperative Society" at sl.no.9 deduction claimed cannot be more than Rs 100000
14)	A	In Schedule 80P, deduction u/s Sec.80P(2)(c)(ii) at sl.no.10 claimed cannot be more than Rs 50000	In Schedule 80P, deduction u/s "Sec.80P(2)(c)(ii) Consumer Cooperative Society" at sl.no.10 deduction claimed cannot be more than Rs 50000
15)	A	In Schedule 80P, deduction u/s Sec.80P(2)(e) at sl.no.12 can be claimed on rental income included in gross total income	In Schedule 80P, deduction u/s "Sec.80P(2)(e) Rental Income" at sl.no.12 can be claimed on rental income included in gross total income

16)	A	Sec.80P(2)(f)Others-Deduction u/s will be allowed only when Gross total income is less than or equal to Rs 20000 and cannot be more than Interest income in OS and House property income.	Sec.80P(2)(f)Others-Deduction u/s will be allowed only to the extent of Interest in Schedule OS at sl.no. 10
17)	A	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns.	Total of Amount of share in the profit is not equal to sum of all e
18)	A	In Schedule EI, sl.no.5 should be equal to amount in sl.no.1(iv)(a+b+c) of Schedule PTI	If in Schedule EI Sl. No. 5 is not equal to sum of all the Names of business trust / invest
19)	A	In "Schedule EI, Value at '6' "Total" should be equal to the value of (1 + 2(v) + 3 + 4 + 5)	Schedule EI Sl.no. 6 is not equal to sum of all
20)	A	In "Schedule EI, Value at '2v' "Net Agricultural income for the year" should be equal to the value of (i – ii – iii + iv)	Schedule EI Sl.no.2v is not equal to Sl.no. 1v Note: This rule will be applicable only v
21)	A	In "Schedule EI, value at '2iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "Sl. No. 39 of Sch. BP"	Schedule EI Sr. 2 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to Sl. No. 39 of Sch. BP
22)	D	If net tax liability is as per AMT (i.e., sl.no.3 = sl.no.1d), then Form 29C is required to be filed	If sr. No. 1d is greater than Sr. No. 2g then Form 29C is required to be filed

23)	A	In Schedule AMT, Sl.no. 4 tax payable under section 115JC is should be equal to 9% of Sl.no.3 of AMT where value at sl.no.4 is > 0	If flag is y "Whether assessee is located foreign exchange" then value at sl no 4 Note : Rounding off +5 and -5. Note : This rule is applicable only if valu
24)	A	Tax payable under section 115JC should be equal to 18.5% of sl no 3 in Schedule AMT for assessee within the IFSC unit	Sl.no. 4 is not equal to 18.5% of Sl.no.3 Note : Rounding off +5 and -5. Note :This rule is applicable only if valu
25)	A	In "PART B- TTI", value at Sl.no '1a' Tax payable on deemed total income under section 115JC" should be equal to value at Sl.no. 4 "Tax payable under section 115JC " in Schedule AMT	The value in pt. 1a -Tax payable on dee Note : If 115BAD flag is selected as yes
26)	A	In "PART B- TTI", value at Sl.no '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at Sl.no.5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI)	In Part B TTI, the value in pt. 4-Credit u NOT EQUAL TO the value in pt. 5 in Sch AMTC Note :This rule will be applicable if 2g is Note : If 115BAD flag is selected as yes

27)	A	In "Schedule AMT", Value of field sl.no.1 should be equal to value of "13 of Part B TI"	In Schedule AMT, Sl.no. 1 is not equal to Note : Check this if value at sl.no.1 of S If value at sl.no.1 ≤ 0 , then Sl.no.13 of Note : If 115BAD is "Yes" in Part A Gene
28)	A	In Schedule AMT, Sl.no. 2a is not equal to sum of system computed values of sl.no.'d' to sl.no.'m' of Sch VIA subject to sl.no.9-sl.no.10 of Part BTI	Sl.no.2a of Sch AMT is not equal to sum Subject to (5ii of BFLA) Note : If 115BAD is "Yes" in Part A Gene
29)	A	In Schedule AMT, Sl.no. 2b is not equal to total deduction u/s 10AA at sl.no.12a of Part BTI	Sl.no.2b of Sch AMT is not equal to sl.n Note : If 115BAD is "Yes" in Part A Gene
30)	A	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"	In Schedule AMT, Sl.no. 2d Adjustment Note : If 115BAD is "Yes" in Part A Gene
31)	A	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "Sl.no.1 + Sl.no.2d"	In Schedule AMT, Sl.no. 3 Adjusted Tot Note : If 115BAD is "Yes" in Part A Gene
32)	A	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2020-21" should be equal to "1d of Part-B-TTI"	In Schedule AMTC, Sl.no1 is not equal t
33)	A	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2020-21" should be equal to "2g of Part-B-TTI"	In Schedule AMTC, Sl.no. 2 is not equal

34)	A	In "Schedule AMTC" , value at field sl.no.3 "Amount of tax against which credit is available" should be equal to value of (Sl.no.2 - Sl.no.1)	In Schedule AMTC, Sl.no. 3 is not equal
35)	A	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1	In Schedule AMTC, Sl.no. 3 is not equal
36)	A	In "Schedule AMTC", value at sl.no.5 should be equal to value at field '4xi' "Total" of column "AMT Credit Utilised during the Current Assessment Year (C)"	Sl.no. 5 is not equal to Total (Row xi) of Note : If 115BAD flag is selected as yes
37)	A	In "Schedule AMTC", value at Sl.no.6 should be equal to value at Sl.no.4xi "Total" of column "Balance AMT Credit Carried Forward (D)"	In AMTC, Sl.no. 6 is not equal to Total Note : If 115BAD flag is selected as yes
38)	A	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) if such adjusted total income exceeds Rs. 20 Lacs for AOP/BOI/AJP	If status is selected as AOP/BOI/AJP & of AMT is not greater than zero Note : If 115BAD flag is selected as yes
39)	A	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) for Firm	If Status is selected as Firm and sl no 2a or 2b or 2c is greater than
40)	A	In Schedule AMTC, set off in earlier assessment years at sl.no.B2(x) can not be claimed for AY 2021-22	In schedule AMTC sl no 4(B2) for AY 20
41)	A	In "PART B- TTI", value at Sl.no '2b' should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"	Part B TTI Sl. No. 2b is not equal (consis

42)	A	Income offered in 2c of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA	Amount of special income offered in s not equal (New sections added. Please implement Note: If status in Part A general is No category should be passed after reduc case of non-resident . If status in Part A general is resident: Ir under this category should be passed a
43)	A	Income offered in 2d of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA	Amount of special income offered in s not equal (New sections added. Please implement Note: If status in Part A general is No category should be passed after reduc case of non-resident . If status in Part A general is resident: Ir under this category should be passed a

44)	A	Value at sl.no.2a 115BB in schedule OS should match with corresponding income offered in schedule SI subject to DTAA	amount of special income u/s 115BB (V to amount offered in sl no 2a of schedu Note: If status in Part A general is No category should be passed after reduc case of non-resident . If status in Part A general is resident: In under this category should be passed a
45)	A	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	amount of special income u/s 115BBE equal to amount offered in sl no 2b of s
46)	A	In schedule SI , Amount of special income u/s 115BBF under head business or profession, offered in schedule SI should match with amount offered in sl no 3d of schedule BP	amount of special income u/s 115BBF schedule SI is not equal to amount offe
47)	A	In schedule SI , lincome at "115BBG should match with amount of income offered in sl no 3e of schedule BP	amount of special income u/s 115BBB profession, offered in schedule SI is not

48)	A	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 2f of schedule OS	amount of Income from other sources amount offered in sl no 2f of schedule (New sections added. Please include the
49)	A	Tax amount at column (ii) should be equal to taxable income multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)- Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG-DTAA fields	If amount at column (ii) Tax thereon i DTAA, LTCG as per DTAA and 112A and is paid) Note : Round off +100 and -100. (i.e, in the xml) (New sections added. Please include the
50)	A	In Schedule SI tax computed in column (ii) can not be null if income in column (i) is greater than zero	In schedule SI, column tax thereon(ii) is Note : excluding field OS DTAA, STCG Proviso (LTCG on sale of shares or units (New sections added. Please include the Note : Round off +100 and -100. (i.e, in the xml)
51)	A	Sum of income u/s 111A, u/s 115AD(1)(ii)- Proviso & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5vi of schedule BFLA	Total of income u/s 111A or section 1 Through Income in the nature of Short schedule BFLA

52)	A	Sum of income u/s 115AD (STCG for FII on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vii of schedule BFLA	Total of income u/s 115AD (STCG for FII on securities where STT not paid) & Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to sl no 5vii of schedule BFLA
53)	A	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in sl no 5xi of schedule BFLA	Total of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to sl no 5xi of schedule BFLA
54)	A	Sum of income u/s (i)112 proviso (LTCG on listed securities/units without indexation), (ii)112(1)(c)(iii) (LTCG for non-resident on unlisted securities), (iii)112A (LTCG on sale of shares on which STT is paid), (iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB), (v)115AC(1)(c) (LTCG for non-resident on bonds/GDR), (vi)115AD(1)(b)(iii)-LTCG by FII, (vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), (viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, (ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x schedule BFLA	Total of income u/s 112 proviso (LTCG on listed securities), 112A (LTCG on sale of shares on which STT is paid), 115AB(1)(b) (LTCG for non-resident on unlisted securities), 115AC(1)(c) (LTCG for non-resident on bonds/GDR), 115AD(1)(b)(iii)-LTCG by FII, 115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x of schedule BFLA Note : Round off +2/-2 . (i.e, if the value is less than 0.50, it should be rounded off to 0 and if it is more than 0.50, it should be rounded off to 1)
55)	A	Total of Income (i) of schedule SI should match with sum of individual line items	Total of all special incomes at (i) should match with sum of individual line items

56)	A	Total of all tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items	Total of all tax on special incomes at (ii)
57)	A	In Schedule VIA Sl no 3 should be equal to total of sl no 1&2 subject to sl.no.9 - sl.no.10 of Part BTI	In Schedule VIA Sl no 3 is not equal to t Note : Restrict to value of (Sl.no.9 - Sl.no.10)
58)	A	In Schedule VIA Sl no 1 "Total Deduction under Part B (a + b + c+d)" should be equal to sum of sl no. a "80G" + sl. No. b "section 80GGA" + sl. No c " section 80GGC" subject to sl.no.9-sl.no.10 of Part BTI	In Schedule VIA Sl no 1 is not equal to t Note : Restrict to value of (Sl.no.9 - Sl.no.10)
59)	A	Deduction u/s 80-IAC can be claimed by only LLP.	Status is selected "Other than LLP" but SI.No.2(f) of Part C in Schedule VI-A: 80
60)	A	80P can be claimed only by assessee being "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank / Other co-operative Society"	Amount in system calculated value of S "Primary Agricultural Credit Society/ Pr or Other co-operative Society " in Part
61)	D	In Part BTI , value at sl.no.11b can be claimed if the Original return is filed on or before the due date specified u/s 139(1)	Part BTI value at sl.no.11b is > 0 and in (Sl.no.2c - 80JJAA system cal deduction date of filing of return is beyond due date (For upload rule purpose, take 139(4) ins For PFA_B purpose, define due date b due date defined.)

62)	D	In Schedule VI-A, deduction u/s 80LA or 80LA (1) will be allowed only if Form 10CCF is filed	In Part BTI sl.no.11b>0 and Schedule VI-A, under "Part -C deduct section 80LA or 80LA (1) without filling
63)	A	Deduction u/s 80GGA will be allowed only to assessee having no business income	If 2(v) of part BTI is more than "0" OR and system calculated amount in sl no 1b c
64)	A	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP	Schedule BP- The value in pt. 12(i) "Dep 6 of Schedule-DEP
65)	A	Amount reduced in sl no A3a in schedule BP cannot be more than the income offered in schedule HP	In Schedule BP, Income reduced from F Schedule HP - Sl.a of all properties + Sl. than amount reduced from schedule B
66)	A	Amount reduced in sl no A3c in schedule BP cannot be more than the income offered in schedule OS	In Schedule BP, Row no A3c "Income/r Other Source value is more than the S Other source Schedule',

67)	A	Amount reduced in sl no A5 in schedule BP cannot be more than the income offered in schedule EI	In Schedule BP, Total exempt income Column Amount of share in profits from In case 2(i) (Gross agricultural receipts: Sr.no 2iv to be added instead of Sr.no 2
68)	A	In schedule BP, value at sl.no.A6 should be equal to value of sl.no.(1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a - 4b - 4c- 5d) of BP	The value at field A(6) of schedule BP s
69)	A	In schedule BP, Sl.No.A.9.Total should be equal to value of Sl.No.7a + 7b + 7c + 7d + 7e + 8a + 8b	The value at field (A9) of schedule BP s
70)	A	The value at field (A10) of schedule BP should be equal to sum of si No. (6 + 9)	The value at field (A10) of schedule BP
71)	A	The value at field (A13) of schedule BP should be equal to sum of si No. (10 + 11 - 12iii).	The value at field (A13) of schedule BP
72)	A	The value at field (A26) of schedule BP should be equal to sum of Sl No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).	In schedule BP, Sl.No.A.26. Total is inco
73)	A	The value at field (A34) of schedule BP should be equal to sum of si No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).	The value at field (A34) of schedule BP
74)	A	In "Schedule BP" value at field (A14) should be equal to the value at Sl.No. 6t of schedule OI.	The value at field (A14) of schedule BP

75)	A	In "Schedule BP" of value at field A15 should be equal to 7j of Part-OI	In Schedule BP, Sl.No.15. "Amounts de the sum of amount shown in "Sl.No.7.j
76)	A	In "Schedule BP" of value at field A16 should be equal to 8Aj of Part-OI	The value at field (A16) of schedule BP
77)	A	In "Schedule BP" of value at field A17 should be equal to the sum of 9g of Part A-OI	The value at field (A17) of schedule BP
78)	A	In "Schedule BP" of value at field A18 should be equal to the 11h of Part-OI	In Schedule BP, Sl.No.18. Any Amounts and the amount in Sl.No.11.h.Total am
79)	A	In Schedule BP, value at field A21 should be equal to sum of 21(i) to 21(xii)	The value at field (A21) of schedule BP
80)	A	In "Schedule BP" value at field A24 should be equal to sum of sl. no 24(a+b+c+d+e)	The value at field A24 of schedule BP sl

81)	A	In schedule BP value at field A25 should be equal to sum of fields 3a + 4d of schedule OI.	The value at field (A25) of schedule BP
82)	A	In schedule BP value at field A29 should be equal to total of column (4) of Schedule ESR.	In Schedule BP, Sr.no 29. "Amount of profit and loss account " and the amou
83)	A	In "Schedule BP" value at filed A30 should be equal to 8B of Part-OI	In Schedule BP, Sl.No.A30 "Any amount previous year" and amount in Sl.No. previous year but allowable during the
84)	A	In "Schedule BP" value at field A31 should be equal to 10h of Part A-OI	In Schedule BP, Sl.No.31 "Any amount year(10h of Part A-OI)" and the sum of to 10g)" are inconsistent
85)	A	In schedule BP value at field A33 should be equal to sum of fields 3b + 4e of schedule OI.	In Schedule BP, Sl. No. A33 Decrease in valuation of stock and sum total of Col
86)	A	In "Schedule BP" value at field A35 Income should be equal to the value (13 + 26-34)	In schedule BP, Sl.No.A.35. Income and
87)	A	In "Schedule BP" value at field A36(xii) should be equal to the sum of values at sl.no.36i to 36xi	In schedule BP, Sl.No.A.36xii and the s

88)	A	In "Schedule BP" value at field A37 should be equal to the sum of values at sl.no. A35 + A36xii	In schedule BP, Sl.No.A.37 "Net profit or loss" should be equal to the sum of amount entered in "Sl.No.A.35 + A36xii"
89)	A	In "Schedule BP" of valued at A38 should be equal to the sum of values at sl.no. (38a + 38b + 38c + 38d + 38e + 38f)	In schedule BP Sr no 38 Net Profit or loss should be equal to the sum of values entered in business after applying rule 7A, 7B or 8
90)	A	In schedule BP, Sl.No.43 should be equal to value at Sl.No.B.40+ B 41- B42.	In schedule BP, Sl.No.43 "Income from business" should be equal to the value entered in Sl.No. .B.40+ B 41- B42.
91)	A	In "Schedule BP" value at C47 should be equal to the sum of C(44 + 45-46)	In schedule BP, Sl.No C47 "Profit or loss" should be equal to the sum of values entered in C(44 + 45-46) inconsistent
92)	A	In "Schedule BP" value at field C49 should be equal to the sum of C(47-48)	In schedule BP, Sl.No C49 "Income from business" should be equal to the sum of values entered in C(47-48) inconsistent
93)	A	In "Schedule BP", value at field (D) should be equal to sum of Sl No A38 + B43 + C49	In schedule BP, Sl.No.D. "Income chargeable to tax" should be equal to the sum of amount entered in Sl.No A38+B43+C49 Note: This rule shall be applicable only if the value entered in field (D) is less than the sum of values entered in A38+B43+C49
94)	A	In schedule BP, values at field A4a should match with value mentioned for respective sections at field A36	In schedule BP, the values at "Sr no A(4a) should match with the values mentioned for respective sections at field A36

95)	A	In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should be equal to sl.no.53 of P&L A/c + sl.no.1E(vi) of Manufacturing A/c.	In Schedule BP, Sl. no 11 Depreciation and amortization debited to profit and loss account should be equal to depreciation shown in Schedule P and L
96)	A	In "Schedule BP" value at field A39 should be equal to the sum of [4c-(38a + 38b + 38c + 38d + 38e)]	In Schedule BP, A39, Balance of income from business should be equal to the sum of income from business for the purpose of aggregation of income. Note-This Rule will be applicable only if the result is positive. Note : If result is negative, then 39 should be zero.
97)	A	In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s) + Share of income from AOP/ BOI + Total (ci + cii + ciii))	Sl no A5d should be equal to A(5a+5b+5c)
98)	A	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))	Sl no F E column 3 should be equal to c Note: If result is negative, restrict to "0"
99)	A	In "Schedule BP", value at field Ev should be equal to sum of Sl No Eii+ Eiii+ Eiv	Sl no Ev should be equal to sum of Sl no Eii + Eiii + Eiv (No required for 115B fields as there are no losses set off)
100)	A	In Schedule BP Sl no Evi should be equal to sl no Ei-Ev	Sl no Evi should be equal to sl no Ei - Eiv Note : If result is negative, restrict to "0"

101)	A	In schedule BP , sl no 36(iii) should be equal to 64(iv) of schedule P&L	If sl no 36(iii) is not equal to 64(iv) of schedule P&L
102)	A	In schedule BP value at field 8b should be equal to value at field 16 of schedule OI.	In Such BP Pt 8b "Expenses debited to P&L" should be equal to 16 of Part A-OI
103)	A	In schedule BP, nature of specified business at sl.no.50 should be selected if income/ loss from specified business at sl.no.C48 is entered	If sl no C48 is not equal to zero and sl.no.50 is not selected
104)	A	In Sch BP sl no B40 should be equal to Pt 2a "Net profit or loss from speculative business"	In Sch BP sl no B40 is not equal to Pt 2a "Net profit or loss from speculative business"
105)	A	If Income is declared under section 44AD/44ADA/44AE is greater than "Zero" at sl.no.36(i), 36(ii) and 36(iii), then Balance sheet particulars at "Regular books of accounts" or at "No accounts " (S.No C) is mandatory.	IF total value of "S.No 36(i) (Sec 44AD) is greater than "ZERO" AND S.No. 4 "Sources of funds" in Balance Sheet is not entered AND S.No. 6 "In a case where regular books of accounts are not maintained, the taxpayer shall provide the following information as on 31st day of March, 2021-22"
106)	A	Sl.no 3a of Part A OI should be equal to column 11a(iii) of schedule ICDS	If sl no 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS
107)	A	Sl.no 3b of Part A OI should be equal to column 11b(iii) of schedule ICDS	If sl no 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS

108)	A	In Schedule Part A-OI, sum of Sl.No.5a + 5b + 5c + 5d + 5e should be equal to Sl.No. 5f	Sl no 5f Total of amounts not credited
109)	A	In Schedule Part A-OI, sum of Sl.No.6a to 6s should be equal to Sl.No. 6t	If in Schedule Part A-OI, sum of Sl.No.6
110)	A	In Schedule Part A-OI Sl.No.7j should be equal to sum of values at 7a to 7i	In Schedule Part A-OI, Sl.No.7.j.Total a to Sl.No.7i
111)	A	In Schedule Part A-OI, Sl.No.8A.j. should be equal to sum of values at Sl.no.8A.a to Sl.No.8A.i	If the SUM of Sl.No. (8Aa to 8Ai) of Part
112)	A	In Schedule Part A-OI, Sl.No.9.g should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.9f	If the SUM of Sl.No. (9a to 9f) of Part A
113)	A	In Schedule Part A-OI, Sl.No.10h should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.10g	In Schedule Part A-OI, Sl.No.10.h. is no
114)	A	In Schedule Part A-OI, Sl.No.11h should be equal to sum of values at Sl.no. Sl.no.11a to Sl.No.11g	In Schedule Part A-OI, Sl.No.11h.Total a
115)	A	In Schedule OI, Sr.no 12i should be equal to sum of Sr.no 12a to 12h	In Schedule OI, Sr.no 12i is not equal to
116)	A	If in Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" at sl.no.17 is selected as YES then Schedule TPSA should be filled	In Schedule Part A-OI, Sr. No. 17 flag is
117)	A	In "Schedule DPM" value at Sr. no. 6 in Schedule DPM should be equal to (3+4-5) Or zero if result is negative	If the Value at field 6 is not equal to sur

118)	A	Schedule DPM, sl no 9 should be equal to value of sl no 7-8 or 0 if result is negative.	If the Value at field 9 is not equal to dif Note : if sl.no.7-8 is positive and 3+4-5 negative, should equal to "0"
119)	A	In "Schedule DPM" Total depreciation at sl.no.15 should be equal to the sum of (10 + 11 + 12 + 13 + 14)	The value at field (15) of schedule DPM
120)	A	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16) or "0" if result is negative	The value at field (17) of schedule DPM
121)	A	Sr. no. 6 in Schedule DOA should be equal to (3+4-5) or zero if result is negative	If the Value at field 6 is not equal to sum
122)	A	Schedule DOA, sl no 9 should be equal to sl no 7-8 or 0 if result is negative	If the Value at field 9 is not equal to dif Note : if sl.no.7-8 is positive and 3+4- negative, should equal to "0"
123)	A	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)	The value at field (12) of schedule DOA
124)	A	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13) or "0" if result is negative	Sr.no 14 in Schedule DOA should be eq Note : Restrict to "0" is result is negativ
125)	A	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d)	Sl no 1e should be equal to sum of 1a +
126)	A	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)	Sl no 2d of schedule DEP should be equ
127)	A	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)	Sl no 6 of schedule DEP should be equa

128)	A	In Schedule DEP, value at sl.no.1a " Plant and machinery entitled for depreciation @ 15% " should be equal to sl no 17i or 18i of schedule DPM as applicable	Sl no 1a of schedule DEP should be equal to sl no 17i or 18i of schedule DPM as applicable Note : If value > 0 is there in sl.no.18i of schedule DPM as applicable
129)	A	Schedule DEP, value at sl.no.1b " Plant and machinery entitled for depreciation @ 30% " should be equal to sl no 17ii or 18ii of schedule DPM as applicable	Sl no 1b of schedule DEP should be equal to sl no 17ii or 18ii of schedule DPM as applicable Note : If value > 0 is there in sl.no.18ii of schedule DPM as applicable
130)	A	Schedule DEP, value at sl.no.1c " Plant and machinery entitled for depreciation @ 40% " should be equal to sl no 17iii or 18iii of schedule DPM as applicable	Sl no 1c of schedule DEP should be equal to sl no 17iii or 18iii of schedule DPM as applicable Note : If value > 0 is there in sl.no.18iii of schedule DPM as applicable
131)	A	Schedule DEP, value at sl.no.1d " Plant and machinery entitled for depreciation @ 45% " should be equal to sl no 17iv or 18iv of schedule DPM as applicable	Sl no 1d of schedule DEP should be equal to sl no 17iv or 18iv of schedule DPM as applicable Note : If value > 0 is there in sl.no.18iv of schedule DPM as applicable
132)	A	Schedule DEP, value at sl.no.2a " Building entitled for depreciation @ 5% " should be equal to sl no 14ii or 15ii of schedule DOA as applicable	Sl no 2a of schedule DEP should be equal to sl no 14ii or 15ii of schedule DOA as applicable Note : If value > 0 is there in sl.no.15ii of schedule DOA as applicable
133)	A	Schedule DEP, value at sl.no.2b " Building entitled for depreciation @ 10% " should be equal to sl no 14iii or 15iii of schedule DOA as applicable	Sl no 2b of schedule DEP should be equal to sl no 14iii or 15iii of schedule DOA as applicable Note : If value > 0 is there in sl.no.15iii of schedule DOA as applicable
134)	A	Schedule DEP, value at sl.no.2c of " Building entitled for depreciation @ 40% " should be equal to sl no 14iv or 15iv of schedule DOA as applicable	Sl no 2c of schedule DEP should be equal to sl no 14iv or 15iv of schedule DOA as applicable Note : If value > 0 is there in sl.no.15iv of schedule DOA as applicable

135)	A	Schedule DEP, value at sl.no.3 " furniture and fittings " should be equal to sl no 14v or 15v of schedule DOA as applicable	Sl no 3 of schedule DEP should be equal to sl no 14v or 15v of schedule DOA as applicable Note : If value > 0 is there in sl.no.15v of schedule DOA as applicable
136)	A	Schedule DEP, value at sl.no.4 " intangible assets " should be equal to sl no 14vi or 15vi of schedule DOA as applicable	Sl no 4 of schedule DEP should be equal to sl no 14vi or 15vi of schedule DOA as applicable Note : If value > 0 is there in sl.no.15vi of schedule DOA as applicable
137)	A	Schedule DEP, value at sl.no.5 " Ships " should be equal to sl no 14vii or 15vii of schedule DOA as applicable	Sl no 5 of schedule DEP should be equal to sl no 14vii or 15vii of schedule DOA as applicable Note : If value > 0 is there in sl.no.15vii of schedule DOA as applicable
138)	A	In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d)	If Sl no 1e is not equal to sum of 1a + 1b + 1c + 1d
139)	A	In "Schedule DCG" 2d Total should be equal to value entered in (2a + 2b + 2c)	If Sl no 2d is not equal to sum of sl no 2a + 2b + 2c
140)	A	In "Schedule DCG" Total at sl.no.6 should be equal to the sum of 1e + 2d + 3 + 4 + 5	If Sl no 6 is not equal to sum of sl no 1e + 2d + 3 + 4 + 5
141)	A	In "Schedule DCG" , value at sl.no.1a Block entitled for depreciation @ 15 per cent should be equal to sl.no.20i of Schedule DPM	Sl no 1a of schedule DCG is not equal to sl no 20i of Schedule DPM
142)	A	In "Schedule DCG" , value at sl.no.1b Block entitled for depreciation @ 30 per cent should be equal to sl.no.20ii of Schedule DPM	Sl no 1b of schedule DCG is not equal to sl no 20ii of Schedule DPM
143)	A	In "Schedule DCG" , value at sl.no.1c Block entitled for depreciation @ 40 per cent should be equal to sl.no.20iii of Schedule DPM	Sl no 1c of schedule DCG is not equal to sl no 20iii of Schedule DPM

144)	A	In "Schedule DCG" , value at sl.no.1d Block entitled for depreciation @ 45 per cent should be equal to sl.no.20iv of Schedule DPM	Sl no 1d of schedule DCG is not equal to
145)	A	In "Schedule DCG" , value at sl.no.2a Block entitled for depreciation @5 per cent should be equal to sl.no.17ii of Schedule DOA	Sl no 2a of schedule DCG is not equal to
146)	A	In "Schedule DCG" , value at sl.no.2b Block entitled for depreciation @10 per cent should be equal to sl.no.17iii of Schedule DOA	Sl no 2b of schedule DCG is not equal to
147)	A	In "Schedule DCG" , value at sl.no.2c Block entitled for depreciation @40 per cent should be equal to sl.no.17iv of Schedule DOA	Sl no 2c of schedule DCG is not equal to
148)	A	In "Schedule DCG" Furniture and fittings at sl.no.3 should be equal to the Schedule DOA- 17v	Sl no 3 of schedule DCG is not equal to
149)	A	In "Schedule DCG" Intangible assets at sl.no.4 should be equal to Schedule DOA- 17vi	Sl no 4 of schedule DCG is not equal to
150)	A	In "Schedule DCG" Ships at sl.no.5 should be equal to Schedule DOA- 17vii	Sl no 5 of schedule DCG is not equal to
151)	A	In Schedule CG Sl.no. A6e of STCG should be equal to the sl.no.6 of schedule - DCG	The Amount claimed in A6e of Schedule
152)	A	In "Schedule Manufacturing Account" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory Sl no 1Aiii is
153)	A	In "Schedule Manufacturing Account" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii	Total of Direct expenses is not equal to
154)	A	In "Schedule Manufacturing Account" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)	Total Factory overheads as per Sl no Account

155)	A	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)	Total debits to manufacturing account
156)	A	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii	In Part A Manufacturing Account the sum
157)	A	In Manufacturing Account, value at Sl no 3 should be equal to 1F-2	Sl no 3 "Cost of Goods Produced" trans
158)	A	In Manufacturing Account, Negative values are not allowed in sl.no.1 and sl.no.2	If Value at field other than sl no 3 of M
159)	A	In Trading Account, value at sl.no.4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)	In Part A -Trading Account-sum of sl.no
160)	A	In Part A-Trading Account, Sl.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).	In Part A -Trading Account- sum of Sl. I
161)	A	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii	In Part A-Trading account the total of ' supplied' in sl no 4Cix is not equal to to
162)	A	In Part A-Trading Account , Sl.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	Total revenue from operations in Sl no
163)	A	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii	Direct expenses in sl no 9 is not equal t
164)	A	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	Duties and taxes, paid or payable, in re 10ii + 10iii + 10iv + 10v + 10vi + 10vii +

165)	A	In Trading Account, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)	Gross Profit from Business/Profession 10xii-11)
166)	A	Part A Trading Account, Negative values are not allowed other than in sl no 11 and/or 12	If value at field other than sl no 11 and
167)	A	Value at "Sl no 11" of Part A trading Account should be equal to Sl no. 3 of Part A Manufacturing Account	If Value at "Sl no 11" of Part A trading
168)	A	Sl no 13 in Part A P&L should be equal to Sl no 12 of Part A trading account	Sl no 13 in Part A P&L should be equal
169)	A	Sl.No. 14.xic should be equal to sum of Sl.No. 14.x.(ia + ib) in Profit and Loss A/c	In schedule Part A-P & L, Sl.No. 14.xic s
170)	A	In schedule Part A-P & L, sl.no.14 should be equal to sum of values at 14(i + ii + iii + iv + v + vi + vii + viii + ix + x+xic)	Sum of other income sl. no. 14 is not c income in Schedule Part A- P&L
171)	A	In "Schedule A-P&L" sl no. 15 should be equal to sum of 13+14xii	In part A P& L sl no. 15 should be equal
172)	A	Part A P&L, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes and Sl no 22xiib is
173)	A	In Part A-P&L, value at sr no.22i to 22x should be equal to SR.NO 22xi.	Sl no 22xi Compensation to employees
174)	A	In schedule Profit and Loss Account, value at Sr.no 23i to 23iv should be equal to Sr.no 23v	Sl no 23v Total expenditure on insuran
175)	A	In "Schedule Part A-P& L", Sl no 30iii commission should be equal to sl no 30i+30ii	Sl no 30iii commission should be equal

176)	A	In "Schedule Part A-P& L", Sl no 31iii Royalty should be equal to sl no 31i+31ii	Sl no 31iii Royalty should be equal to sl no 31i+31ii
177)	A	In "Schedule Part A-P& L", Sl no 32iii should be equal to sl no 32i+32ii	Sl no 32iii should be equal to sl no 32i+32ii
178)	A	In "Schedule Part A-P& L", Sl no 44x should be equal to sum of sl no 44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix	Sl no 44x Total rates and taxes paid on 44viii + 44ix in profit and loss A/c
179)	A	In "Schedule Part A-P& L", Sl no 47 Other expenses should be equal to sum of 47i+47ii+47n	Sl no 47 Other expenses should be equal to sum of 47i+47ii+47n
180)	A	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)	In schedule Part A-P & L, the sum of B Sl.No.48.iv. Total Bad Debt
181)	A	In "Schedule Part A-P& L" should be equal to the sum of [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]	Part A P&L, Sl no 51 should be equal to 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]
182)	A	In schedule P& L Total Interest at sl.no.52iii should be equal to "Sl.No. 52.ia+52ib+52iia+52iib"	In schedule Part A-P & L, the sum of Int Sl.no.52.iii. Total 52(ia+ib+iia+iib) are in
183)	A	In "Schedule Part A-P& L", value at sl.no.54 should be equal to the sum of (51 – 52iii – 53)	Part A P&L, Sl no 54 Net profit before t
184)	A	Salary/Remuneration paid to Partners at sl.no.46 in Profit and Loss claimed by other than Firm.	If status is other than Firm or LLP and s
185)	A	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)	Sl no 57 Profit after tax should be equa
186)	A	In "Schedule Part A-P& L" , value at sl.no.59 should be equal to 57 +58	Part A P&L, sl. no. 59 Amount available
187)	A	Part A P&L, sl no 61 Balance carried to balance sheet in proprietor's account should be equal to sl no 59-60	sl no 61 Balance carried to balance she

188)	A	In Part A P&L, Sl no 62(i) Gross Turnover or Gross Receipts should be equal to sum of sl no 62ia + 62ib	Sl no 62(i) Gross Turnover or Gross Receipts
189)	A	In Part A P&L, Sl no 62(ii) Presumptive Income under section 44AD should be equal to sum of sl no 62iia + 62iib	Sl no 62(ii) Presumptive Income under section 44AD
190)	A	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).	sl no 62iia cannot be less than 6% of field 62(i)(a). Note : Round off -100. (i.e, if the value is 1000, it should be 1000.00)
191)	A	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).	sl no 62iib cannot be less than 8% of field 62(i)(b). Note : Round off -100. (i.e, if the value is 1000, it should be 1000.00)
192)	A	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iib) can not be more than gross receipts at sl.no.62(ib)	Part A P&L - sl no 62ib is Less than 62iib
193)	A	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iia) can not be more than gross receipts at sl.no.62(ia)	Part A P&L - sl no 62ia is Less than 62iia
194)	A	In Profit & Loss A/c , value at field 63(ii) cannot be less than 50% of field 63(i).	sl no 63ii cannot be less than 50% of field 63(i). Note : Round off -100. (i.e, if the value is 1000, it should be 1000.00)
195)	A	In Profit & Loss A/c, business code u/s 44AD is to be selected at sl.no.62 for income declared u/s 44AD at sl.no.62(i) and in sl.no.62(ii).	If In Part A P&L "business code" u/s 44AD is not selected at sl.no.62 for income declared u/s 44AD at sl.no.62(i) and in sl.no.62(ii).
196)	A	Name of business must be filled by the assessee if 62(i) and /or 62(ii) is greater than zero in Profit & Loss A/c	If sl no 62 Name of business is blank and zero
197)	A	Business code u/s 44ADA at sl.no.63 is to be selected for income declared u/s 44ADA at sl.no.63(i) and 63(ii) in Profit & Loss A/c	If In Part A P&L "business code" u/s 44ADA is not selected at sl.no.63 for income declared u/s 44ADA at sl.no.63(i) and 63(ii) in Profit & Loss A/c

198)	A	In Profit & Loss A/c, Name of profession at sl.no.63 must be filled by the assessee if 63(i) and /or 63(ii) is greater than zero	If sl no 63 Name of Profession is blank
199)	A	In Profit & Loss A/c, Business code u/s 44AE at sl.no.64 is to be selected for income declared u/s 44AE.	If In Part A P&L "business code" u/s 44
200)	A	In Profit & Loss A/c, Name of business must be filled by the assessee if 64(ii) is greater than zero	If sl no 64 Name of business is blank and
201)	A	In Profit & Loss A/c, sl no 63i cannot be more than 63ii	Part A P&L - sl no 63i is more than 63ii
202)	A	If sl no 36(i) should be equal to 62 (ii) of schedule P&L	If sl no 36(i) is not equal to 62 (ii) of sch
203)	A	If sl no 36(ii) should be equal to 63(ii) of schedule P&L	If sl no 36(ii) is not equal to 63(ii) of sch
204)	A	If sl no 36(iii) should be equal to 64 (iv) of schedule P&L	If sl no 36(iii) is not equal to 64 (iv) of s This rule is applicable only if value at 64
205)	A	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero then table 64(i) of 44AE in schedule Profit & Loss A/c should be filed.	In schedule P&L, in schedule 44AE, un THAN ZERO but details in table at sl no
206)	A	In "Schedule Profit & Loss A/c" field 64(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].	Part A P&L - Sl No. 64(ii) is not equal to
207)	A	In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.	if in 44AE number of months exceeds 1

208)	A	In "Schedule Part A-P& L" Total Presumptive Income u/s 44AE at sl.no.64(iv) should be equal to the sum of 64(ii-iii)	In case of Firm, Value at 64(iv) in "sche to "0"
209)	A	Tonnage capacity should not exceeds 100MT	If value in tonnage filed at sl.no.64 exc
210)	A	Income offered under section 44E should be atleast 1. Rs.7500 per month if Tonnage <=12MT 2.Rs.1000 per month per tonne if Tonnage >12MT	If in Sl no 64 column 5 is less than value 1.If Tonnage<=12MT-Rs. 7500 *no. of m 2.If Tonnage >12MT-Tonnage *1000*n
211)	A	In Sch BP Pt 2a "Net profit or loss from speculative business" should be equal to 66iv of Schedule P&L	In Sch BP Pt 2a "Net profit or loss from Note : This rule is applicable if sl.no.66i
212)	A	Presumptive Business Income Under Section 44AD and 44ADA can be claimed only by Resident Partnership Firm.	The value at field Sl. No. 62 or 63 is mo
213)	A	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)	The value at field "62ii" is greater than In schedule NOB- Nature of Business, c 14001, 14002,14003, 14004, 14005, 1 16019, 16019_1, 16020, 18001,18002 18019, 18020, 20010,20011,20012, 09

214)	B	If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be atleast 6% / 8% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided	If Status is "Firm" and Sub Status is "Firm" 44AB Flag in Part A General = "N" in Audit information schedule AND In Part B – TI, Total Income at sl.no.13 > 0/- AND 44AD field in Schedule BP at Sl.no.36(i) > 0/- AND Sl.no.1 of Sch BP = Sl.no.36(i) of Sch BP AND 44AD income in Schedule BP in sl.no.36(i) > 0/- P&L+8% of 62(i)(b) of Part A - P&L + 6% of 62(i)(b) of Part A - P&L OR If Status is "Firm" and Sub Status is "Firm" 44AB Flag = N in Audit information schedule AND Item 4Aiv of Trading account >Zero/Null AND Sr.No. 62(i)(a)+62(i)(b) (Gross Turnover) > 0/- AND 44AD in Schedule BP in Sl.no.36(i) > 0/- AND In Part B – TI, Total Income >0/- AND 44AD in Schedule BP at sl.no.36(i) < Sl.no.36(i) of Sch BP And 44AD in Schedule BP at sl.no.36(i) < (6% of 62(i)(b) of Part A - P&L + 8% of 62(i)(b) of Part A - P&L) OR If Status is "Firm" and Sub Status is "Firm" 44AB Flag = N in Audit information schedule AND 44AD in Schedule BP >Zero/Null And Item 4Aiv of Trading Account = Zero/Null And Sr.No. 62(i)(a)+62(i)(b) (Gross Turnover) > 0/- Note: 1) While computing 6% and 8% in

215)	B	Taxpayer claiming loss under the head profit and gains of business or profession is required to fill details in Balance sheet and Profit and Loss account	1a. In P&L, if gross profit / net profit [f 1b. Sum of negative values of 65(i)(d) 2. In BP, sl.no.1 < 0 or 3. In BP, sl.no.38 < 0 AND a. Trading or Manufacturing or P&L fill b. Balance Sheet filled but Trading or M c. both Trading or Manufacturing or P& Note : Zero and Null, both are treated a Note : Fields in Trading, Manufacturing as this will be "N" by default. Note : Balance sheet : fields sl.no.1 to 5

216)	B	If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be atleast 50% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided	If Status is "Firm" and Sub Status is "Pa AND 44AB Flag = N in Audit information sche AND In Part B – TI, Total Income Sl.no.13 > 0 AND 44ADA field in Schedule BP at sl.no.36(AND sl.no.36(ii) = SL.no.1 of Sch BP AND 44ADA income in Schedule BP at sl.no Receipts) of Part A-P&L] OR If Status is "Firm" and Sub Statu 44AB Flag = N in Audit information sche AND Item 4B of Trading A/c >Zero/Null AND In ITR 5– Sr.No. 63(i) (Gross Receipts) o AND 44ADA in Schedule BP at sl.no.36(ii) >Z AND In Part B – TI, Total Income at sl.no.13 > AND 44ADA in Schedule BP at sl.no.36(ii) < S And 44ADA in Schedule BP at sl.no.36(ii) < OR If Status is "Firm" and Sub Status is "Pa AND 44AB Flag = N in Audit information sche AND 44ADA in Schedule BP at sl.no.36(ii) >Z And Item 4B (Gross receipts from Profession And In ITR 5– Sr.No. 63(i) (Gross Receipts) o Note: 1) While computing 50% in the a
217)	A	In schedule P&L Net profit at sl.no.65(i)(d) should be equal to difference between Gross profit at sl.no.65(i)(b) and Expenses in point 65(i)(c)	In Schedule P&L, Sl.No 65(i)(b)- Sr.no 6 Note : If result is negative, restrict to "0"

218)	A	In schedule P&L Net profit at sl.no.65(ii)(d) should be equal to difference between Gross profit at sl.no.65(ii)(b) and Expenses in point 65(ii)(c)	In Schedule P&L, Sr.no 65(ii)(b)- Sr.no 65(ii)(d) should be equal to difference between Gross profit at sl.no.65(ii)(b) and Expenses in point 65(ii)(c) Note : If result is negative, restrict to "0"
219)	A	In Schedule P&L, Si.no 65(i)(b) cannot be more than Si.no65(i)(a)	In Schedule P&L, Si.no 65(i)(b) is more than Si.no65(i)(a)
220)	A	In Schedule P&L, Si.no 65(ii)(b) cannot be more than Si.no 65(ii)(a)	In Schedule P&L, Si.no 65(ii)(b) is more than Si.no 65(ii)(a)
221)	A	In schedule P & L, value at field no 65(i)(a) 'Gross receipts' should be equal to total of [65(i)(a)(i)+65(i)(a)(ii)]	If value at field no 65(i)(a) 'Gross receipts' is not equal to total of [65(i)(a)(i)+65(i)(a)(ii)]
222)	A	In Sch P&L, Sl no 65iia should be equal to sum of sl no 65iia1+65iia2	Sl no 65iia should be equal to sum of sl no 65iia1+65iia2
223)	A	In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid)	Total profit as per 65iii should be equal to the sum of (65id + 65iid) Note : if either of sl no 65(id) or 65(iid) is negative, restrict to "0"
224)	A	Part A P&L, Sl no 66iv Net income from speculative activity should be equal to "Gross profit (66ii) - Expenses 66(iii)"	Sl no 66iv Net income from speculative activity should be equal to "Gross profit (66ii) - Expenses 66(iii)"
225)	A	In schedule P&L Salary/Remuneration to Partners of the firm at sl.no.64(iii) cannot be greater than zero if presumptive income declared u/s 44AE in sl no 64(ii) is null/blank/zero	If sl no 64(iii) is greater than zero and presumptive income declared u/s 44AE in sl no 64(ii) is null/blank/zero In case status is other than Firm sl no 64(ii) should be null/blank/zero
226)	A	If Assessee is liable for audit u/s 92E, then Part A BS and Part A P&L can not be blank	Flag for "Are you liable to audit u/s 92E" should be Yes & Part A P&L (all fields till sl.no. 54) is blank
227)	A	If Assessee is liable for audit u/s 44AB, then Part A BS and Part A P&L can not be blank	Audit information, Sl no b is Yes and Part A BS (all fields till sl.no. 54) is blank & Part A P&L (all fields till sl.no. 54) is blank

228)	A	"Sources of funds" should match with "Total application of funds" in Balance sheet	S.No 5.-" Sources of funds" is NOT EQUAL TO Note : Variation of Rs.100 /- is allowed
229)	A	If sl no 1c should be equal to sum of sl no 1a + 1bvi in Sch Balance Sheet	If sl no 1c is not equal to sum of sl no 1a + 1bvi
230)	A	If sl no 2c should be equal to sum of sl no 2 (aiii + biii) in Sch Balance Sheet	If sl no 2c is not equal to sum of sl no 2 (aiii + biii)
231)	A	If sl no 5 should be equal to sum of sl no (1c + 2c +3+4iii) in Sch Balance Sheet	If sl no 5 is not equal to sum of sl no (1c + 2c +3+4iii)
232)	A	If sl no 2c should be equal to sum of sl no 2 (aviii + bvii) in Sch Balance Sheet	If sl no 2c is not equal to sum of sl no 2 (aviii + bvii)
233)	A	In "Schedule Part A-BS" Total current assets at sl.no.3av should be equal to the sum of 3a(iH + iiC + iiiD + aiv)	If sl no 3av is not equal to sum of sl no 3a(iH + iiC + iiiD + aiv)
234)	A	In "Schedule Part A-BS" Net current assets at sl.no.3e should be equal to value of (3c – 3diii)	If sl no 3e is not equal to difference of (3c – 3diii)
235)	A	In "Schedule Part A-BS" Total, application of funds at sl.no.5 should be equal to the sum of (1e + 2c + 3e + 4d)	If sl no 5 is not equal to sum of sl no (1e + 2c + 3e + 4d)
236)	A	Assessee should enter valid Mobile Number in Part A General	If Assessee selects country code as "-" mobile no 1 or 2 as less than or more than 10 Please note that mobile no starting with 0
237)	A	"Name" of the assessee in Part A General should match with the "Name" as per the PAN database.	The name as entered by you in the return should match with the name as per the PAN database.
238)	A	If the original return is filed under section 142(1) then tax payer cannot file revised return	If return is being filed u/s 139(5) and if original return is filed under section 142(1)

239)	A	If "Yes" is selected to "Whether you have held unlisted equity shares at any time during the previous year" in Part A General, then details of same should be provided	In Part-A general if Yes is selected in "V AND at least one row is not filled
240)	A	Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.	In Part A General, Return is being filed is trying to upload the return.
241)	A	If in verification part representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in part -A general must be filled	Details regarding "Name of the representative Account Number (PAN/ Aadhaar of the representative selected in field "Capacity".
242)	A	Donee PAN in Schedule 80G cannot be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G (if filed Income Details or PAN as entered in verification
243)	B	Assessee's Liable to audit u/s 44AB need to file Form 3CA-3CD / Form 3CB-3CD	If Part A- general Audit details (b) selected 3CD or Form 3CB-3CD for the AY is not
244)	D	Assessee liable for Audit u/s 44DA is required to file Form 3CE	If in Audit Information at field d(ii) selected furnished such other audit report?" Has
245)	D	Assessee having capital gain under slump sale is required to file Form 3CEA	If field A2a and B2a of Sch CG is greater

246)	D	Assessee liable for Audit u/s 92E is required to file Form 3CEB	If Part A general field "Are you liable audited u/s 92E?" Has been selected a
247)	D	Assessee liable to pay AMT u/s 115JC is required to file Form 29C	If Audit information field d(ii) section such other audit report?" Has been sel
248)	A	NA	In Part A General, Audit information, Sl
249)	A	In part A General, dropdown at field "whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA" should be selected	Field "Whether assessee is declaring in Part A General
250)	A	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as "No", then a2i cannot be left blank	Audit Information, Sl. No. a2i cannot be
251)	A	If Assessee slectes field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as Yes, a2ii cannot be left blank	Audit Information, Sl. No. a2ii cannot b
252)	A	If Assessee slectes field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as no, a2iii cannot be left blank	Audit Information, Sl. No. a2iii cannot b
253)	A	In part A general, Date of audit report cannot be greater than system date	"Date of Audit report" in Part A Genera

254)	A	Income under section 115BBF in schedule OS / in Schedule BP can be claimed only by Resident.	In Filing status Residential Status is "N" and sl.no.7d is greater than Zero. (JFI : normal 115BBF is covered on rule)
255)	D	Assesse having agriculture income disclosed at sl.no.38a to 38e is required to file Form 3AC	Any of the field of Sl no 38 a to e is greater than Zero
256)	A	Assesse are required to fill in No books of accounts in Balance sheet and P&L if "whether you have maintained the accounts as per section 44AA" is selected as "No"	Audit information, If No is selected for balance sheet or sl no 62 to 66 of p&L a
257)	A	Valid TAN should be entered	All fields where TAN is filled by taxpayer
258)	A	Return u/s 139(1)/139(4)/139(5)/142(1) cannot be filed if assessment u/s 143(3) or 144 is completed	If entry for completion of assessment u/s 139(1)/139(4)/139(5)/142(1) for the sa
259)	A	Disclosure of "Nature of business or profession" is mandatory in ITR	"Nature of business or profession" in Sl no.62 & "Nature of Business " in sl.no.62 & "Nature of business in sl.no.63 & "Nature of business in sl.no.64 are blank (Note : If all these three blank, then on "Nature of business" and "Business codes" field)

260)	A	In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" should match with any PAN entered at "PARTNERS/ MEMBERS/TRUST INFORMATION"	In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" under Part B "PARTNERS/ MEMBERS/TRUST INFORMATION". This rule is not applicable if capacity is not filled.
261)	A	If Assessee is liable to maintain accounts as per section 44AA, then Part A BS and Part A P&L should be filled	Audit information, If Yes is selected for Part A BS and Part A P&L (except sl no 6) or Part A P&L (sl no 62 to 66)
262)	A	Assessee selects "Status" as Firm then "Sub status" should be either "Limited Liability Partnership" or "Partnership Firm" and "Sub status" cant be left blank.	If assessee selects "Status" as Firm and "Sub status" is not filled, then it is treated as "Limited Liability Partnership" or "Partnership Firm" or "Sub status" code is available.

263)	A	If Assessee selects "Status" as "AOP / BOI" then "Sub status" should be one of Primary Agricultural Credit Society, Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Other cooperative society, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, Any other AOP/BO and so "Sub status" code can't be blank	If assessee selects "Status" as "AOP / BOI" then "Sub status" should be one of Primary Agricultural Credit Society, Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Other cooperative society, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, Any other AOP/BO and so "Sub status" code is available.
264)	A	If Assessee selects "Status" as artificial juridical person then sub-status should be Estate of the deceased, Estate of the insolvent, Other AJP and so "Sub status" cannot be blank	If assessee selects "Status" as artificial juridical person then sub-status should be Estate of the deceased, Estate of the insolvent, or No "Sub status" code is available.
265)	A	If assessee selects status as Local Authority in schedule "Part A General" then sub status field should be Null	If assessee selects "Status" as Local Authority then "Sub status" code is available.
266)	A	In Schedule PTI, Col. 9 should be equal to Col. 7-8	In schedule PTI Col. 9 should be equal to Col. 7-8 Note : For fields "Dividend", Others in schedule PTI, Col. 9 should be equal to sl.no. 7 (as sl.no.8 is greyed off, 9 should be equal to sl.no. 7)
267)	A	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii

268)	A	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term sh
269)	A	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources
270)	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claim
271)	A	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)	In schedule FSI, column e is not lower
272)	A	Schedule FSI is not applicable for non residents	If in Part A General, residential status is
273)	A	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for Column d, c b and e	In Schedule FSI, Total should be equal t
274)	A	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)'	In Schedule TR, sl no 2 is not equal to s
275)	A	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)'	In Schedule TR, sl no 3 is not equal to s
276)	A	In schedule TR, sl no 2+3 should be equal to total of column 1d	In schedule TR, sl no 2+3 is not equal to
277)	A	Schedule TR is not applicable for non resident	If in Part A General, residential status is
278)	A	In Schedule TR, Col c Total taxes paid outside India is not equal to total of Col. C of Schedule FSI in respect of each country	In Schedule TR, Col c Total taxes paid country

279)	A	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	In Schedule TR, Col d Total tax relief av
280)	A	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.	If "GSTIN No." is filled and "Annual Valu (Note : if "0" is there, then error should
281)	A	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.	If "Annual Value of Outward Supplies a
282)	A	Tax computation has been disclosed in Part BTTI but Gross Total Income in Part BTI is nil.	In "Part B TI" schedule, all fields from "reference 1 to 9) AND "Adjusted Total Income under section 1 AND In "Part B TTI" schedule, value at field s
283)	A	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)	In schedule -Part B TI the value in pt. 2v
284)	A	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .	In schedule -Part B TI the value in pt. 3a
285)	A	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)	In schedule -Part BTI the value in pt. 3b
286)	A	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)	In schedule -Part B TI the value in pt. 3c
287)	A	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)	In schedule -Part B TI the value in pt. 4d

288)	A	In "Schedule PART B - TI" , value at Sl.no.'5' "Total of head wise income" should be equal to the value of 1 + 2v + 3c + 4d	In schedule -Part B TI the value in pt. 5
289)	A	In "PART B- TTI" value at Sl. No '10a' "Advance tax " and '10d' "Self Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT AND In "PART B- TTI", value at Sl.no '10b' "TDS " should be equal to the value at "total claimed" TDS(1) and TDS(2) Schedule. AND In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field in TCS Schedule.	If Total of pt10a (Advance Tax) & 10d("pt. 15A-Details of payments of Advance Tax) should be equal to the sum of total Tax Paid in schedule IT OR If value in pt. 10b is NOT EQUAL TO sum of total Tax Paid in schedule IT Total value of col 9(Amount claimed in TDS(1) and TDS(2) Schedule) Total value of col 7 (Amount claimed in TDS(1) and TDS(2) Schedule) OR If value in pt. 10c is NOT EQUAL TO sum of total Tax Paid in schedule IT Total value of col 7 (Amount claimed in TCS Schedule)
290)	A	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"	In Part B TI , the value in Pt1 -"Income from house property" should be equal to value at "Sl.no.3 of Schedule-HP" AND this value is NOT EQUAL TO "pt. 3" field in Schedule-HP
291)	A	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A38 of Schedule-BP"	In Part B TI, the value in Pt 2(i) -"Profits and gains from business other than speculative business and specified business" should be greater than zero AND this value is NOT EQUAL TO "A38 Net Profit" of Schedule-BP

292)	A	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."	In Part B TI ,the value in Pt 2(ii) -"Profit AND this value is NOT EQUAL TO "pt3ii Inco
293)	A	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."	In Part B TI ,the value in Pt 2(iii) -"Profit AND this value is NOT EQUAL TO pt3iii Incon
294)	A	Value in Pt 3ai -"Short term chargeable @15% in Part BTI should be equal to value in "Field 9ii of item E of Sch CG	In Part B TI , the value in Pt3ai -"Short t AND this value is NOT EQUAL TO value in "I
295)	A	Value in Pt 3aii -"Short term chargeable @30% in Part BTI should be equal to value in "Field 9iii of item E of Sch CG	In Part B TI , the value in Pt3aii -"Short AND this value is NOT EQUAL TO value in "I
296)	A	Value in Pt 3aiv -"Short term chargeable @applicable rate in Part BTI should be equal to value in "Field 9iv of item E of Sch CG	In Part B TI , the value in Pt3aiii -"Short AND this value is NOT EQUAL TO value in "I
297)	A	Value in Pt 3bi -"Long term chargeable @10% in Part BTI should be equal to value in "Field 9vi of item E of Sch CG	In Part B TI , the value in Pt3bi -"Long t AND this value in is NOT EQUAL TO value in
298)	A	Value in Pt 3bi -"Long term chargeable @20% in Part BTI should be equal to value in "Field 9vii of item E of Sch CG	In Part B TI , the value in Pt3bii -"Long t AND this value in is NOT EQUAL TO value in

299)	A	"Income from sources other than from owning Race Horses & Income chargeable at special rate" at sl.no.4a of Sch-Part B TI should be equal to sl.no.6 of Sch OS	In Part B TI , the value in Pt4a -"Income AND this value is NOT EQUAL TO value in fie
300)	A	Value at sl.no.4a of Sch-Part B TI should be equal to sl.no.2 of Sch OS	In Part B TI , the value in Pt4b -"Income AND this value is NOT EQUAL TO value in fie
301)	A	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI at sl.no.4c should be equal to sl.no.8e of Sch OS	In Part B TI , the value in Pt4c -"Income AND this value is NOT EQUAL TO value in fi
302)	A	In "Schedule PART B - TI" should be equal to the "total of 2xvii,3xvii and 4xvii of Schedule CYLA"	The value in pt. 6 of Part B TI is not equ
303)	A	The value in Pt 8 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA	The value in Pt 8- Brought forward loss 4xvi of Schedule BFLA
304)	A	In Part B-TI, Gross Total Income at sl.no.9 should be equal to sl.no. (5-6-8)	In part B ,TI ,the value of GTI(pt9) is n forward losses set off against 7) Note : If result is -ve, restrict to Zero.
305)	A	If Deduction u/s 10AA is claimed in Part B TI at sl.no.12a then Schedule 10AA should be filled	n Part B TI, value in Pt.12a - "Deductio

306)	A	In "Schedule PART B - TI", value at sl.no. '17' "Losses of current year to be carried forward" should flow from Total of xv of Schedule CFL in case of sub status other than Investment Fund. If sub status is Investment Fund then amount should flow from Total of 5xvi+ 6xvi+ 7xvi+ 8xvi+11xvi of Schedule CFL	The value in pt. 17 of Part B TI is not equal to the value in field 17 of Part B TI. If sub status is Investment Fund then T should be equal to the value in field 17 of Part B TI. If sub status is other than Investment Fund then T should be equal to the value in field 17 of Part B TI.
307)	A	In Part B-TI, Total Income should be equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"	In Part B TI, the value in field 13(Total Income) should be equal to the value in field 13(Total Income) after considering rounding-off. "ROUNDING OFF +5 100 or -5 100 as per the instructions in the instructions to Form ITR-5 (A.Y. 2021-22) In Total Income field" Note : Round off +100 and -100. (i.e., restrict the xml) Note : If 9-11c-12 is negative, then restrict the xml)
308)	A	In "PART B- TTI", value at Sl.no '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c)	In Part B TTI, the value in pt. 1d is not equal to the sum of (1a + 1b + 1c) Note : if 115BAD is Yes, then 1a, 1b, 1c should be equal to the value in pt. 1d
309)	A	In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.	In Part B TTI, the value in pt. 2d is not equal to the value of 2a + 2b -2c.
310)	A	In "PART B- TTI", value at Sl.no '2g' Gross tax liability should be equal to the sum of values at Sl.no.2d + 2eiv + 2f	In Part B TTI, the value in pt. 2g is not equal to the sum of values at Sl.no.2d + 2eiv + 2f
311)	A	In "PART B- TTI", value at Sl.no value at Sl.no. '6a' "Section 90/90A" should be equal to value at sl.no.2 in Schedule TR.	In Part B TTI, the value in field pt. 6a is not equal to the value at sl.no.2 in Schedule TR.
312)	A	In "PART B- TTI", value at Sl.no value at Sl.no. '6b' "Section 91" should be equal to value at sl.no.3 in Schedule TR.	In Part B TTI, the value in field pt. 6b is not equal to the value at sl.no.3 in Schedule TR.

313)	A	In "PART B- TTI", value at Sl.no value at Sl.no.6c "Total" should be equal to the sum of value at "Section 90/90A" at sl.no.6a + "Section 91" at sl.no.6b	In Part B TTI, the value in pt. 6c is not e
314)	A	In "PART B- TTI", value at Sl.no '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F	In Part B TTI , the value in pt. 8e is not e
315)	A	In "PART B- TTI", value at Sl.no value at Sl.no.9 "Aggregate liability" should be equal to the sum of value at Sl.no.7 "Net tax liability" + value at sl.no.8e "Total Interest and Fee Payable"	In Part B TTI, the value in pt. 9 is not eq Note : Round off of +10 and -10 will be
316)	A	In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self assessment Tax "	In Part B TTI, the value in point 10e is n
317)	A	IFSC under "Bank Details" is not matching with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database.	IFSC provided under "BANK ACCOUNT" & IFSC provided under "BANK ACCOUNT"
318)	A	Income claimed at Sl.No.3(iv) in Part B TI should be equal to the sum of Sl.No.3d, 3e of Schedule BP.	Income claimed at Sl.No.3(iv) in Part B
319)	A	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled!	In Part B TI, value in Pt.11a - Part B of C AND In "Sch VI A ", the field Total deduction

320)	A	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!	In Part B TI, value in Pt.11b - PART C of AND In "Sch VI A ", the field Total deduction
321)	A	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.	If in Schedule Part-B TTI, Sl.no 12 is not Note : Round off +5 and -5. (i.e, if the v)
322)	A	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.	If in Schedule Part-B TTI, Sl.no 12 is not Note : Round off +5 and -5. (i.e, if the v)
323)	A	In schedule part BTI- Deduction u/s 10AA at sl.no.12a cannot be more than deduction claimed in schedule 10AA',	The value of field (12)(a) of Part B- TI c

324)	B	Income details and tax computation have not been disclosed left blank or zero by taxpayer in ITR but details regarding taxes paid have been provided disclosed.	In Schedule HP , Sum of [Sr.no {1a+(1j*10/7)} (of all the h Arrears/Unrealized rent received durin + Sl.no. 2 only if value is positive (i.e., Pa is EQUAL TO ZERO or Null + In Schedule CG sum of {Total of al positive),A(5)(aia), A(5)(aia),A(6)(aia),A B(4)(a), Column no 6 of schedule 112A 115AD, B(9)(aia),B(9)(aia) , B11 only if p is EQUAL TO ZERO or Null + SR.NO 4D of Trading account+(posit Sl.no.3a +sl.no.3b+sl.no.3c+sl.no5d) , + Schedule OS- Sl.no 1a+ Sum of Positive + Schedule EI- Sl.no 1+2i+3+4+5 is EQUAL AND In "Part B TTI" schedule, any field fro reference Sl.no.1 to Sl.no.3) is ZERO or AND In "Part B TTI" , fields "Advance tax p claimed when head of income dropdov is greater than ZERO
325)	A	In "Schedule PART B - TI" value at Sl.no.15' "Net agricultural income/ any other income for rate purpose" should be equal to value of Sl.no.2v of Schedule EI if 2v > 5000	If value at field 15 of part B TI is not equ This will be applicable only if Sl.no 2v is
326)	A	In Schedule part B TI Income chargeable to tax at special rate at sl.no.10 should match with "total" of income column of Schedule SI	In Schedule B TI, Sl no 10 in not equal t Rounding off +100 and -100
327)	A	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to sl. No 1 of schedule VI-A	In schedule B TI, sl no 11a is not equal t Note : Subject to Sl.no.9-Sl.no.10 of Par

328)	A	In schedule part B TI, deduction under chapter VI-A, Part C should be equal to sl. No 2 of schedule VI-A	If sl.no.2n (80P) = 0 in Sch VIA and in 36(iii)] w.e.lower If sl.no.2n(80P) >0 in Sch VIA and in Part BFLA+5i of BFLA]
329)	A	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).	Sl no 11c should be equal to sum of sl 11a + 11b Note : subject to the value at Sr. No. (9)
330)	A	In "Schedule PART B - TI", value at Sl.no.'18' "Deemed total income under section 115JC" should be equal to value at Sl.no. 3 of AMT	The value in pt 18 of Part BTI is not equal to value at Sl.no. 3 of AMT Note : If 115BAD is selected as "Yes", the value in pt 18 of Part BTI is not equal to value at Sl.no. 3 of AMT
331)	A	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income" or value at sl.no.2g "Gross tax liability"	If Sl.no. 3 is not equal to Sl.no1d or 2g v
332)	A	In "PART B- TTI", value at sl.no.'5' " Tax payable after credit under section 115JD" should be equal to Sl.no.3 - Sl no.4.	Sl.no. 5 is not equal to sum of SL.no 3 - Sl no.4 Note: This rule is applicable if Sl No. 3 is greater than Sl no.4
333)	A	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c	Sl.no. 7 is not equal to Sl.no. 5-6c in Part BTTI Note: This rule is applicable if 5 is greater than 6c

334)	B	Income chargeable to tax at special rate has been shown only in Sch.Part-B – TI,without giving the details of the same in the relevant schedules,viz.,Sch.CG/Sch.OS and Sch.SI.	[[In Part B-TI, sl.no.3(a)(i) STCG 15% is AND in sch. CG, all relevant income A(3)(ie), OR [In Part B-TI, sl.no.3(a)(ii) STCG 30% is AND in sch. CG, all relevant income A(5)(e),A OR { In Part B-TI, sl.no.3(b)(i) LTCG 10% is M AND in sch. CG, all relevant income sl.no.1 zero/null } OR [In Part B-TI, sl.no.3(b)(ii) LTCG 20% is AND in sch. CG, all relevant income sl.no.B(1 OR [In Part B-TI, sl.no.3(a)(iv) STCG charge AND in sch. CG, value at sl.no. A9B zero/null OR [In Part B-TI, sl.no.3(b)(iii) LTCG charge AND in sch. CG, value at sl.no. B12B zero/nu OR {In Part B-TI, OS special income sl.no.4k AND in sch. OS, sl.no.2 is zero/null. } (Defective rule should be triggered on Schedule BTI and no other schedule is f
335)	D	Assesse claiming relief u/s 90 & 91 is required to file form 67	If 6a , 6b of Part B -TTI are greater tha

336)	A	In "Schedule IT" Total of all rows of Column 5 "Amount" should be equal to "Total" Field.	Total is not equal to sum of individual v
337)	A	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".	If in "Schedule TCS" Sl.no 7 is more tha
338)	A	In "Schedule TCS" in table 15C, Total of all rows of Column 7 "Amount out of (5) or (6) being claimed this Year " Should be equal to 'Total' Field	In schedule TCS -Total of " TCS claimed
339)	A	In Schedule TDS 1, "Amount of TDS claimed" is more than "Tax deducted".	If in Schedule TDS 1 Sl.no "10" is more
340)	A	In Schedule TDS 2 The Amount of TDS claimed " is more than "Tax deducted".	If in Schedule TDS 2 Sl.no "10" is more
341)	A	In Schedule TDS 1 / TDS 2 / TCS, year of tax deduction should be selected if brought forward TDS/TCS is provided	In Schedule TDS 1 / TDS 2 / TCS, TDS/T or null
342)	A	In "Schedule TDS 1" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.	In schedule TDS -1 -Total TDS credit cla
343)	A	In "Schedule TDS 2" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.	In schedule TDS-2 , Total TDS credit cla

344)	A	If TDS is claimed then corresponding receipts/income should be offered for taxation.	In Schedule HP , Sum of [Sr.no {1a+(1j*10/7)} (of all the h Arrears/Unrealized rent received durin + Sl.no. 2 only if value is positive (i.e., Pa is EQUAL TO ZERO or Null + In Schedule CG sum of {Total of al positive),A(5)(aia), A(5)(aia),A(6)(aia),A B(4)(a), Column no 6 of schedule 112A 115AD, B(9)(aia),B(9)(aia) , B11 only if p is EQUAL TO ZERO or Null + SR.NO 4D of Trading account+(posit Sl.no.3a +sl.no.3b+sl.no.3c+sl.no.5d) , + Schedule OS- Sl.no 1a+ Sum of Positive + Schedule EI- Sl.no 1+2i+3+4+5+6 is EQU AND Sum of "TDS claimed in own hands" f income dropdown is selected as 194N MORE THAN 100
345)	A	In "Schedule TDS 1" and In "Schedule TDS 2", details of "Unclaimed TDS brought forward" and "details of TDS of current FY" should be provided in different rows in Sch TDS 1 and in TDS 2"	If Col 8 & Col 7 of Schedule TDS2 and T
346)	A	In Schedule TDS 1, TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11 except for 194N	TDS- 1, Amount at field "Claimed in ow Note : This rule is not applicable in case 194N)"

347)	A	In schedule "TDS -1", TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled except for 194N.	If In Schedule TDS-1, "TDS claimed in o OR "Head of Income(Col 12)" is not filled. Note : This rule is not applicable in case 194N)".
348)	A	In schedule "TDS 2" , TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled.	If In Schedule TDS-2, "TDS claimed in o OR "Head of Income(Col 12)" is not filled.
349)	A	In Schedule TDS 1 or TDS-2 , if TDS credit relating to other person is selected then PAN of other person is mandatory	In Schedule TDS 2 & TDS 3, under hea "PAN of Other person" is not filled
350)	A	In Schedule TDS 1 and TDS 2, if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	In Schedule TDS 2 & TDS 3, dropdown person" is not filled
351)	A	In Schedule TPSA, Income tax payable at sl.no.2a should be 18% of amount of primary adjustment sl.no.1	In Schedule TPSA, Sr. No. 2a Should 92CE(2A) is exercised & such excess mo Note : Round off -1. (i.e, if the value in xml)

352)	A	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable	In Schedule TPSA, Sr. No. 2b is should be Note : Round off -1. (i.e, if the value in the xml)
353)	A	In Schedule TPSA, Health & Education cess should be 4% of amount of (Additional income tax payable+ Surcharge)	In Schedule TPSA, Sr. No. 2c is should be Note : Round off -1. (i.e, if the value in xml)
354)	A	In Schedule TPSA, Sr. No. 2d should be equal to sum of (2a +2b+2c)	In Schedule TPSA, Sr. No. 2d should be
355)	A	In Schedule TPSA, Sr. No. 3 is should be equal to sum of Tax amount deposited	In Schedule TPSA, Sr. No. 3 is should be
356)	A	In Schedule TPSA, Sr. No. 4 should be equal to (2d-3)	In Schedule TPSA, Sr. No. 4 is not equal Note : If result is negative, sl.no.4 should be
357)	A	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date at which
358)	A	Schedule RA, total donation should be equal to donation in cash + donation in other mode	If total donation in Schedule RA, is not
359)	A	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash	If total donation in cash in Schedule RA Total of Cash donation is not equal to s

360)	A	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash	If total donation in other mode in Schedule RA is not equal to the bifurcation of donation in other than cash Total of donation in other mode is not equal to the bifurcation of donation in other than cash
361)	A	Schedule RA, Total donation should be equal to bifurcation of total donation	If total donation in Schedule RA, is not equal to the bifurcation of total donation Total of "total donations" is not equal to the bifurcation of total donation
362)	A	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.	Schedule 10AA value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.
363)	D	Assessee claiming deduction u/s 10AA is required to file ITR within due date	If value at sl.no.12a > 0 and ITR is filed after the due date Note : Earlier filed ITR should be considered for upload rule purpose, take 139(4) as the correct ITR selected in ITR and then trigger PFA_E ITR
364)	A	In "Schedule ESR", value in col (4) should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR Col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR
365)	A	In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)	If the value at field x is not equal to sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)

366)	A	In Sch BFLA , value at 4xvi Brought forward allowance under section 35(4) set off should be equal to value at total field of Col. 7 of UD	In Sch BFLA , the total value in Column is NOT EQUAL TO total of Col. 7 of UD
367)	A	In Sch BFLA , value at 3xvi Brought forward depreciation set off should be equal to value at field total of Col. 4 of UD	In Sch BFLA , the total value in Column
368)	A	In "Schedule ICDS" , value at field in 'XI(a) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)	If value at field 11a is not equal to the s
369)	A	In "Schedule ICDS" , value at field in 'XI(b) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if negative)	If value at field 11b is not equal to the s
370)	A	In Schedule 80G, Total amount of deduction computed is more than the eligible amount at sl.no.E	In Schedule 80G if value at "Total fie "Total Donations"(E in Schedule 80G)
371)	A	In Sch 80G, at SI No A, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then elig 80G
372)	A	In Sch 80G, at SI No B, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then elig 80G
373)	A	In Sch 80G, at SI No C, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then elig 80G
374)	A	In Sch 80G, at SI No D, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then e Schedule 80G
375)	A	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation at poi all rows (including total row)

376)	A	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point rows (including total row)
377)	A	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point rows (including total row)
378)	A	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point rows (including total row)
379)	A	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)	In Sch 80G, Total Donation at point E sh
380)	A	If 80G claimed in Sch VI A then donation details should be provided in Schedule 80G	In schedule VI A , value in field 80G (Pt AND In "80G schedule", the field "Total Eligi
381)	A	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.	In Schedule 80GGA, Total Donation sho (including total row)
382)	A	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)	In Schedule 80GGA, Total Donation sho (Total should be equal to sum of indivi column)

383)	A	In Sch 80GGA, Eligible Amount donated in cash should not exceed Rs. 10000 if donation is made before 01.06.2020 and should not exceed Rs. 2000 if donation is made on or after 01.6.2020	If date of donation is before 01.06.2020 donation in other mode in Schedule 80GGA should not exceed Rs. 10000. If date of donation is on or after 01.06.2020, donation in other mode in Schedule 80GGA should not exceed Rs. 2000.
384)	A	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA (if available) is not same as "Assesse PAN" or "PAN at Verification"
385)	A	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA	In schedule VI A , value in field 80GGA should not be less than 0 AND In "80GGA schedule", the field "Total Eligible Amount" should not be less than 0
386)	A	Schedule HP - Value at field "1g" should be equals to 30% of Annual value at "1f " in schedule HP.	Schedule HP - Value at field "1g" is not equal to 30% of Annual value at "1f " in schedule HP. This rule shall be implemented for all p Note:- A variation of -5 to +5 shall be allowed (i.e, if the value in XML is between +5 and -5)
387)	A	In case of co-owned house property. assessee's share and co-owner(s) share should be equal to 100 %.	In schedule HP, the answer to the question "Share of assessee in co-owned house property" plus share of co-owner is not equal to 100 %. Note : A variation of +2 and -2 should be allowed

388)	A	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.	If "Type of HP" is Let out/ Deemed let then value at field 1(f) should be equal to (own share * annual value of properties). Note:- A variation of -5 to +5 shall be allowed.
389)	A	Assessee cannot claim interest on borrowed capital if assessee's share of coowned property is zero.	In case Co-owned Flag is Y and the value at field 1(f) is more than zero
390)	A	If gross rent received/ receivable/ lettable value is zero or null then assessee cannot claim municipal tax	Value at field "1c" in "Schedule HP" is not zero AND Value at field "1a" in "Schedule HP" is zero
391)	A	When "House Property" is "Self occupied", Interest payable on borrowed capital cannot be more than 2 lakhs.	If type of House property is selected as Self occupied
392)	A	Total of House property should match with total of individual values	If the value at field 4 is NOT Equal to Sum of individual values
393)	A	If type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value cannot be zero or null	In "Schedule HP" If "Type of House Property" is Let out/ Deemed let out and Value at field "1a of all the properties" is not zero
394)	A	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)	In "Schedule HP" if the value at field 1e is equal to the sum of (1a – 1d)
395)	A	In Schedule HP, Sl.no 1d Total should be equal to output of SL.no (1b+1c)	In "Schedule HP" if the value at field 1d is equal to the sum of (1b+1c)
396)	A	In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h)	In "Schedule HP" if the value at field 1i is equal to the sum of (1g + 1h)
397)	A	In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j)	In "Schedule HP" if the value at field 1k is equal to (1f – 1i + 1j)

398)	A	In Schedule HP, Sl.no 3 Pass through income should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP Sl. No. 3 is not equal to trust / investment fund
399)	A	In Schedule HP, more than two house cannot be selected as self occupied and If annual lettable value cannot be zero or null for more than two house and interest on borrowed capital cannot be claimed as deduction for more than two property	In Schedule HP, more than two house for more than two house properties and interest on borrowed capital has been
400)	A	In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 - A9a)	Value at field "A10 " in "Schedule CG" is A6g+A7+A8 -A9a of Schedule CG .
401)	A	In "Schedule CG" B13 Total should be equal to sum of (B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f + B10 + B11 -B12a)	Value at field "B13" in "Schedule CG" is B8+B9e +B10+ B11-B12a of Schedule C
402)	A	In "Schedule CG, "Value at field "C" total LTCG should be equal to the sum of value A10+B13 of Schedule CG if B13 is positive. If B13 is negative, then sl.no. C should be equal to A10	Value at field "C " in "Schedule CG" is n Note: This condition will applicable only
403)	A	In Schedule CG, if Full Value of Consideration(sr no A1aiii) is zero , then expenses u/s 48 (sr no A1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration
404)	A	In Schedule CG, if Full Value of Consideration(sr no A3a) is zero , then expenses u/s 48 (sr no A3b(iv) cannot be claimed.	If In Schedule CG, Full Value of Consideration
405)	A	In Schedule CG,if Full Value of Consideration(sr no A5aiii) is zero , then , expenses u/s 48 (sr no A5b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration

406)	A	In Schedule CG, if Full Value of Consideration(sr no A6aiii) is zero , then expenses u/s 48 (sr no A6b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero , then expenses u/s 48 (sr no A6b(iv) cannot be claimed
407)	A	In Schedule CG, if Full Value of Consideration(sr no B1aiii) is zero , then expenses u/s 48 (sr no B1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero , then expenses u/s 48 (sr no B1b(iv) cannot be claimed
408)	A	In Schedule CG, if Full Value of Consideration(sr no B3a) is zero , then expenses u/s 48 (sr no B3b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero , then expenses u/s 48 (sr no B3b(iv) cannot be claimed
409)	A	In Schedule CG, if Full Value of Consideration(sr no B4a) is zero , then expenses u/s 48 (sr no B4b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero , then expenses u/s 48 (sr no B4b(iv) cannot be claimed
410)	A	In Schedule CG, if Full Value of Consideration(sr no B7aiii) is zero , then expenses u/s 48 (sr no B7b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero , then expenses u/s 48 (sr no B7b(iv) cannot be claimed
411)	A	In Schedule CG, if Full Value of Consideration(sr no B9aiii) is zero, then expenses u/s 48(sr no B9b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero, then expenses u/s 48(sr no B9b(iv) cannot be claimed
412)	A	In Schedule CG, LTCG Pass through income at sl.no.B11 should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG Sl. No. B11 is not equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI
413)	A	In Schedule CG, STCG Pass through income at sl.no.A8 should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG Sl. No. A8 is not equal to the amount of net income/ loss of STCG mentioned in Schedule PTI
414)	A	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi + bii + biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi + bii + biii)
415)	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)

416)	A	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d) Note: This condition will be applicable only if A(1c-1d) is positive. Note : If 1c < 0, then 1e should be equal to 0. Note: If (1c-1d) is negative then the value should be 0.
417)	A	In "Schedule CG" A2(c) should be equal to A(2a-2b)	If in Sch CG A2c is not be equal to A(2a-2b)
418)	A	In "Schedule CG" A3b(iv) should be equal to the sum of A3b (i + ii + iii)	If in Sch CG A3(biv) is not equal to Sum of A3b (i + ii + iii)
419)	A	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – biv)	If in Sch CG A3c is not equal to A(3a-biv)
420)	A	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c + 3d)	If in Sch CG A3e is not be equal to A(3c+3d)
421)	A	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG Sl.no. A5(a)(ic) is not higher of A5(a)(ia) or A5(a)(ib)
422)	A	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic) + (aii)]
423)	A	In "Schedule CG" A5(biv) Total should be equal to the sum of (i + ii + iii)	If in Sch CG A5(biv) is not equal to Sum of (i + ii + iii)
424)	A	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
425)	A	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c + 5d)	If in Sch CG A5e is not equal to A(5c+5d)
426)	A	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	If in Schedule CG Sl.no. A6(a)(ic) is not higher of A6(a)(ia) or A6(a)(ib)
427)	A	In Schedule CG Sl.no. A6aiii of STCG should be equal to the sum of A6a(ic + ii)	If in Sch CG Sl. No. A6(aiii) is not equal to sum of A6a(ic + ii)
428)	A	In "Schedule CG" A6(biv) Total should be equal to the sum of (i + ii + iii)	If in Sch CG A6(biv) is not equal to Sum of (i + ii + iii)
429)	A	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)	If in Sch CG A6c Balance is not equal to A6(aiii-biv)

430)	A	In "Schedule CG" A7 should be equal to the sum of A(aXi) + Ab	If in Sch CG A7 is not equal to A(aXi + b
431)	A	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)	If in Sch CG A8 is not equal to (A8a + A
432)	A	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi + bii + biii)	If in Sch CG B1(biv) is not equal to Sum
433)	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)	If in Sch CG B1c is not equal to B1(aiii-l
434)	A	In Schedule CG Sl.no. B1e of LTCG should be equal to B(1c-1d)	If in Sch CG B1e is not equal to B(1c-1d) Note: This condition will be applicable > Note: If (1c-1d) is negative then the val Note : If 1c < 0, then 1e should be equa
435)	A	In Schedule CG Sl.no. B2e of LTCG should be equal to B(2c-2d)	If in Sch CG B2e is not equal to B(2c-2d) Note: This rule will be applicable when Note: If (2c-2d) is negative then the val Note : If 2c < 0, then 2e should be equa
436)	A	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to B(2a-2b)	If in Sch CG B2c is not equal to B(2a-2b
437)	A	In schedule CG, Sl. No. B3(biv) LTCG Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum
438)	A	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv
439)	A	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi + bii + biii)	If in Sch CG Sl. No. B4 biv is not equal to
440)	A	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)	If in Sch CG Sl. No. B4c is not equal to B

441)	A	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
442)	A	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Schedule CG Sl.no. B7(a)(ic) is not higher of B7(a)(ia) or B7(a)(ib)
443)	A	In "Schedule CG" B7(1)a(iii) Total should be equal to the sum of (ic + ii)	If in Sch CG B7 aiii Total is not equal to the sum of (ic + ii)
444)	A	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)	If in Sch CG Sl. No. B7 biv Total is not equal to sum of B7(bi + bii + biii)
445)	A	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)	If in Sch CG Sl. No. B7c is not equal to sum of B7(bi + bii + biii)
446)	A	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
447)	A	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is not higher of B9(a)(ia) or B9(a)(ib)
448)	A	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)	If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii)
449)	A	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)	If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii)
450)	A	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B9(aiii – biv)	If in Sch CG Sl. No. B9c Balance is not equal to B9(aiii – biv)
451)	A	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)	If in Sch CG Sl.no. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d Note: If (9c-9d) is negative then the value should be zero Note : If 9c < 0, then 9e should be equal to zero
452)	A	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)	If in Sch CG Sl. No. B10 is not equal to B10(aXi + b)

453)	A	In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b)	If in Sch CG Sl. No. B11 is not equals to
454)	A	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d)	If value at field D1e is not equal to the
455)	A	In "Schedule CG" in Table E value at field ix should be equal to sum of (ii+iii + iv + v + vi + vii + viii)	If value at field Eix is not equal to the s Note : check for all columns(i.e, 2 to 8)
456)	A	In "Schedule CG" E(x) Total should be equal to the sum of Ei(Capital Loss to be set off) - Eix(Total loss set off)	If value at field Ex is not equal to the di Note: This rule will be applicable when
457)	A	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a)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	If value at field Ei2 is not equal to the s Note: This rule will be applicable only if Note: The figures of STCG in this tabl reduced by the amount of STCG charge if any. For Non Residents amount will be redu

458)	A	Schedule CG sl no Ei3 should be equal to sum of sl no (A5e+ A8b) 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	If value at field Ei3 is not equal to the s Note: This rule will be applicable only if Note: The figures of STCG in this table reduced by the amount of STCG chargeable if any. For Non Residents amount will be reduced
459)	A	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) 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	If value at field Ei4 is not equal to the s Note: This rule will be applicable only if Note: The figures of STCG in this table reduced by the amount of STCG chargeable if any. For Non Residents amount will be reduced

460)	A	In Schedule CG, sl no Ei5 should be equal to sl no A9b.	Value at field Ei5 is not equal to total o Note: This rule will be applicable only if Note: The figures of STCG in this tabl reduced by the amount of STCG charge if any. For Non Residents amount will be redu
461)	A	In Schedule CG sl no Ei6 should be equal to sl no (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein	If value at field Ei6 is not equal to the s Note: This rule will be applicable only if Note: The figures of LTCG in this tabl reduced by the amount of LTCG charge if any. For Non Residents amount will be redu

462)	A	Schedule CG sl no Ei7 should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargable or not chargable to tax at special rates specified in sl. No B12a & B12b , which is included therein	If value at field Ei7 is not equal to the s Note: This rule will be applicable only if Note: The figures of LTCG in this tabl reduced by the amount of LTCG charg if any. For Non Residents amount will be redu For Non Residents amount will be redu
463)	A	In Schedule CG, sl no Ei8 should be equal sl no B12b.	Value at field Ei8 is not equal to total o Note: This rule will be applicable only if

464)	A	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a)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	If value at field Eii is not equal to the sum of sl no (A3e+A4a+A8a) 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 Note: This rule will be applicable only if the value at field Eii is not equal to the sum of sl no (A3e+A4a+A8a) 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 Note: The figures of STCG in this table should be 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 if any. For Non Residents amount will be 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
465)	A	Schedule CG sl no Eiii should be equal to sum of sl no (A5e+A8b)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	If value at field Eiii is not equal to the sum of sl no (A5e+A8b) 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 Note: This rule will be applicable only if the value at field Eiii is not equal to the sum of sl no (A5e+A8b) 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 Note: The figures of STCG in this table should be 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 if any. For Non Residents amount will be 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

466)	A	Schedule CG sl no Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) 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	If value at field Eiv is not equal to the s Note: The figures of STCG in this table reduced by the amount of STCG chargeable if any. For Non Residents amount will be reduced Note: This rule will be applicable only if
467)	A	In Schedule CG, sl no Ev should be equal to sl no A9b.	Value at field Ev is not equal to total of Note: This rule will be applicable only if
468)	A	Schedule CG sl no Evi should be equal to sl no (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b, which is included therein	If value at field Evi is not equal to the s Note: This rule will be applicable only if Note: The figures of LTCG in this table reduced by the amount of LTCG chargeable if any. For Non Residents amount will be reduced

469)	A	Schedule CG sl no Evii should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein	If value at field Evii is not equal to the s Note: This rule will be applicable only if Note: The figures of LTCG in this tabl reduced by the amount of LTCG charge if any. For Non Residents amount will be redu
470)	A	In Schedule CG, sl no Eviii should be equal sl no B12b.	Value at field Eviii is not equal to total c Note: This rule will be applicable only if
471)	A	Deductions claimed u/s 54D, 54EC, 54G, 54GA in STCG and LTCG should match with amount mentioned in respective section of Table D .	Deductions claimed under respective s different fields is not matching with am
472)	A	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)	If value at field E9 is not equal to the C Note : if result is negative, restrict to Ze
473)	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" should match with field 5(vi) of schedule BFLA "Short-term capital gain taxable @ 15%"	In Schedule CG, Table F Sl. No. 1 the br

474)	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" should match with field 5(vii) "Short-term capital gain taxable @ 30%"	In Schedule CG, Table F Sl. No. 2 the br
475)	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" should match with field 5(viii) of schedule BFLA "Short-term capital gain taxable at applicable rates"	In Schedule CG, Table F Sl. No. 3 the br
476)	A	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" should match with field 5(x) of schedule BFLA "Long-term capital gain taxable @ 10%"	In Schedule CG, Table F Sl. No. 5 the br
477)	A	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" should match with field 5(xi) of schedule BFLA "Long term capital gain taxable @ 20%"	In Schedule CG, Table F Sl. No. 6 the br
478)	A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisi Note : Round off +2 and - 2 for Col 7 wi
479)	A	In Schedule 112A, Col. 9 " If the long term capital asset was acquired before 01.02.2018 " should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 "If the long te 11 Note : Round off +2 and - 2 for Col 7 wi
480)	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deducti Note : round of each field total for +10

481)	A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field total for +100 or -100
482)	A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)	In Schedule 112A, Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....) Note : round of each field total for +100 or -100
483)	A	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 Note : Round off +2 and - 2 for Col 7 with respect to Col. 8 and Col. 9
484)	A	In Schedule 115AD(1)(iii) proviso, Col. 9 "If the long term capital asset was acquired before 01.02.2018" should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 "If the long term capital asset was acquired before 01.02.2018" should be lower of Col. 6 and Col. 11 Note : Round off +2 and - 2 for Col 9 with respect to Col. 6 and Col. 11
485)	A	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +100 or -100
486)	A	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +100 or -100

487)	A	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)	In Schedule 115AD(1)(iii), Total should be equal to the sum of 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of 10, 11, 12, 13 and 14. Note : round of each field for +100 or -100
488)	A	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)	In Schedule OS - Sum of 1a+1b+1c+1d+1e
489)	A	In "Schedule OS" 3d should be equal to 3a + 3b+3c	In Schedule OS - Sum of 3a+3b+3c is not equal to 3d
490)	A	If in Schedule OS, Sl.no 1c is equal to zero or null then Sl.no. 3b Depreciation deduction is greater than zero or null	In Schedule OS - 1c is equal to zero or null and 3b is greater than zero or null
491)	A	In "Schedule OS" 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)	In Schedule OS , Sum of Sl.no 2+6(entered in 7) should be equal to 7. Note : If value at sl.no.6 is negative, then 7 should be negative.
492)	A	In Schedule OS, Sl.no 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to 8e
493)	A	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e	If in Schedule OS, Sum of 7 + 8e(take 8e as negative value) is not equal to 9. Note: This condition will be applicable only if 9 is not zero or null. sl.no.7
494)	A	In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of of individual values entered in amount col.	In "Schedule OS" if 2d is not equal to sum of 2a+2b+2c+2e (New sections added. So please include 2e)

495)	A	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	value at Sl.no.1d is not equal to sum of
496)	A	Taxpayer is a non-resident and showing income under section 115BBF	In Filing status Residential Status is "N (JFI : PTI 115BBF & BP_115BBF is cover
497)	A	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1ai should not exceed the field 1ai "Dividend income"	In schedule OS, at sl.no.2e in column "I exceed value at field 1ai
498)	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"	In schedule OS, at sl.no.2e in column "I exceed value at field 1b note: if 1b is -ve, then DTAA from same
499)	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In schedule OS, at sl.no.2e in column "I exceed value at with sum of amounts c
500)	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In schedule OS, at sl.no.2e in column "I exceed value at with sum of amounts c
501)	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In schedule OS, at sl.no.2e in column "I exceed value at field 2a

502)	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" above	In schedule OS, at sl.no.2e in column "Exceed value at with sum of amounts of income chargeable at special rates" (New sections added. So please include)
503)	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates" above	In schedule OS, at sl.no.2e in column "Exceed value at with sum of amounts of income chargeable at special rates" (New sections added. So please include)
504)	A	In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to $(1 - 3 + 4 + 5 - \text{DTAA related to 1})$ i.e "Gross income chargeable to tax at normal applicable rates $(1a + 1b + 1c + 1d + 1e) - \text{Deductions under section 57} + \text{Amounts not deductible u/s 58} + \text{Profits chargeable to tax u/s 59} - \text{DTAA related to 1 in table f}$ ".	In Schedule OS - Sum of Sl.no. 1(after reduction of DTAA income) For Non Residents DTAA income will be reduced from gross income. Note: if 1b is -ve, then DTAA from same source will be added back.
505)	D	Income under section 115BBF can be declared only if return is filed within due date	In return is filed u/s 139(4) & Sl. No. 2cxvi - 115BBF of Schedule OS Note : If 115BBF in 2c > 0 or PTI-115BBF in 3d in Sch BP > 0 AND ITR filing section 139(4) due date and then trigger rule if ITR is filed after due date

506)	A	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	In schedule OS, sl no 2e, column 10 is residents For Non residents - sl no 2e , column 10 if TRC flag is Y
507)	A	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 should be equal to SL.no.2	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 should be equal to SL.no.2 Note : IF resident status is "Resident", then add If resident status is "Non resident", then dont add.
508)	A	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
509)	A	In Schedule OS, Sl. No. 10, quarterly break up of "Income by way of winnings from lotteries u/s 115BB" should be equal to Sl. No. 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In Schedule OS, Sl. No. 10 the quarterly break up of games, gambling, betting etc. referred to in 2a lotteries, crossword puzzles etc. chargeable u/s 115BB Note: In schedule OS, For Non residents - DTAA income will be added
510)	A	Schedule BFLA Sl no 2(i)"Brought forward HP Loss" should be equal to sl no 4c (xiii) "Adjustment of above losses in Schedule BFL " of CFL	Schedule BFLA Sl no 2(i) is not equal to 4c (xiii) of CFL

511)	A	Schedule BFLA Sl no 2(ii+iii+iv+v) should be equal to sl no xiii (5+6+7+8) of CFL	Schedule BFLA Sl no 2(ii+iii+iv+v) should
512)	A	Schedule BFLA Sl no 2(xiv) should be equal to sl no 11(xiv) of CFL	Schedule BFLA Sl no 2(xiv) is not equal
513)	A	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv) of column 2.	If value at field 2xvi is not equal to the
514)	A	In "Schedule BFLA", value at field xvii "Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) of column 5.	If value at field 5xvii is not equal to the 5xiv + 5xv)
515)	A	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv) of column 3.	If value at field 3xvi is not equal to the)
516)	A	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiv + 4xv) of column 4.	If value at field 4xvi is not equal to 4xi+4xii+4xiii+4xiv+4xv)
517)	A	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA	If value at field 1i in BFLA is not equal to
518)	A	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA	If value at field 1ii in BFLA is not equal to
519)	A	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA	If value at field 1iv in BFLA is not equal
520)	A	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA	If value at field 1v in BFLA is not equal to

521)	A	In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA	If value at field 1vi in BFLA is not equal
522)	A	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA	If value at field 1vii in BFLA is not equal
523)	A	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA	If value at field 1viii in BFLA is not equal
524)	A	In schedule BFLA 1(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) of schedule CYLA	If value at field 1ix in BFLA is not equal
525)	A	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA	If value at field 1x in BFLA is not equal t
526)	A	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA	If value at field 1xi in BFLA is not equal
527)	A	In schedule BFLA 1(xii) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xiii) of schedule CYLA	If value at field 1xii in BFLA is not equal
528)	A	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA	If value at field 1xiii in BFLA is not equal
529)	A	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA	If value at field 1xiv in BFLA is not equal
530)	A	In schedule BFLA 1(xv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xvi) of schedule CYLA	If value at field 1xv in BFLA is not equal
531)	A	"Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	The value in S.No. 9xv 9xiv of Short Ter Note: This rule will be applicable if retu

532)	A	Long Term Capital Loss at Schedule CFL" should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	The value in S.No. 10xv 10xiv of Long T Note: This rule will be applicable if retu
533)	A	Value in 4xiv of Schedule CFL should be equal to 2xviii of Schedule CYLA.	Value in 4xv 4xiv of Schedule CFL is not
534)	A	Value in 5xiv of Schedule CFL should be equal to 3xviii of Schedule CYLA.	Value in 5xv 5xiv of Schedule CFL is not Note: This condition should be checked
535)	A	Speculative Business Loss at Schedule CFL at sl.no.6(xiv) is should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP" at sl.no.B43 in case of loss.	Value in 6xv 6xiv of Schedule CFL is not Note: This condition should be checked
536)	A	Specified Business Loss at Schedule CFL at sl.no.7xiv should be equal to the amount at "Income/Loss from Specified Business at Schedule BP" at sl.no.C49 incase of loss	Value in 7xv 7xiv of Schedule CFL is not Note: This condition should be checked
537)	A	"Current year loss from owning & maintaining race horses" at Schedule CFL at sl.no.11xvi should be equal to the amount at 8e of Sch OS	Value in 11xiv of Schedule CFL should l Note: This rule will be applicable if retu
538)	A	In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000	Sl. No. 2xvii cannot be more than Rs. 20 This rule is required to implement only

539)	A	House property loss claimed at Schedule CYLA" at sl.no.2i should be equal to sl.no "Schedule HP" incase of loss	If 2i of Schedule CYLA is more than Zero AND value in 2i of Schedule CYLA is not equal to
540)	A	In Schedule CYLA, value at sl.no.3i should be equal to SL.no. 2vi of Table E of Schedule BP	If 3i of Schedule CYLA is more than Zero AND Value in 3i of Schedule CYLA is not equal to
541)	A	In Schedule CYLA, value at sl.no.4i should be equal to SL.no. 6 Schedule OS incase of loss	If 4i of Schedule CYLA is more than Zero AND Value in 4i of Schedule CYLA is not equal to
542)	A	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 2 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 2 to the maximum of Rs.200000.	Value in 2xvii of Schedule CYLA is not equal to Note : This "Total loss set-off " field cannot be more than Note : Exclude 115B field
543)	A	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 3 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 3.	Value in , Sl.no 3xvii i.e. Schedule CYLA Note : Exclude 115B field

544)	A	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 4	Value in , Sl.no 4xvii i.e. Schedule 4x+4xi+4xiii+4xvi+4xv+4xi) Note : Exclude 115B field
545)	A	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).	Value in 2xviii of Schedule CYLA is not Note : Exclude 115B field Note : if result is -ve, restrict to Zero
546)	A	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii).	Value in 3xviii of Schedule CYLA is not Note : Exclude 115B field Note : if result is -ve, restrict to Zero
547)	A	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii).	Value in 4xviii of Schedule CYLA is not Note : Exclude 115B field Note : if result is -ve, restrict to Zero
548)	A	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	In Schedule CYLA, Col No. 5 Current year's Note : Exclude 115B field Note : if result is -ve, restrict to Zero. C
549)	A	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 38 is positive Note : only if A38 is +ve.	Value in 1iii of Schedule CYLA is not eq Note : only if A38 is +ve.
550)	A	In Schedule CYLA, Speculative Income should be equal to SL.no. 3ii of Table E of Schedule BP	Value in 1v of Schedule CYLA is not eq

551)	A	In Schedule CYLA, Specified business Income should be equal to SL.no. 3iii of Table E of Schedule BP	Value in 1vi of Schedule CYLA is not equal to
552)	A	In Schedule CYLA, Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to
553)	A	In Schedule CYLA, Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to
554)	A	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to SL.no. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to
555)	A	In Schedule CYLA Short term capital gain, taxable at special rates in India as per DTAA should be equal to SL.no. 9v of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to
556)	A	In Schedule CYLA, Long term capital gain taxable @10% should be equal to SL.no. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to
557)	A	In Schedule CYLA, Long term capital gain taxable @20% should be equal to SL.no. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to
558)	A	In Schedule CYLA, Long term capital gain taxable at special rates in India as per DTAA should be equal to SL.no. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to
559)	A	In Schedule CYLA, Other Source Income at sl.no.1xiv should be equal to SL.no. 6 of Schedule OS	Value in 1xiv of Schedule CYLA is not equal to
560)	A	In Schedule CYLA, Profit from owning and maintaining race horses at sl.no.1xv should be equal to SL.no. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to
561)	A	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to SL.no. 2f of Schedule OS	Value in 1xvi of Schedule CYLA is not equal to

562)	A	Only Resident partnership firm can declare presumptive income u/s 44AD & 44ADA	If Status is OTHER THAN [] AND In Schedule BP Income u/s 44AD at sl.no.
563)	A	STCG chargeable at special rates in India as per DTAA should be equal to sl.no.5ix in schedule BFLA	STCG chargeable at special rates in India as per DTAA in schedule BFLA
564)	A	LTCG chargeable at special rates in India as per DTAA should be equal to sl.no.5xii in schedule BFLA	LTCG chargeable at special rates in India as per DTAA in schedule BFLA
565)	A	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 5(ix) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA"	In Schedule CG, Table F Sl. No. 4 the bracketed value should be equal to field 5(ix) of schedule BFLA
566)	A	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 5(xii) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA"	In Schedule CG, Table F Sl. No. 7 the bracketed value should be equal to field 5(xii) of schedule BFLA
567)	A	In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "9v of item E" of "schedule CG"	In Part B TI , the value in Pt3aiv -"Short-term capital gain taxable at special rates in India as per DTAA" should be equal to "9v of item E" of "schedule CG" AND this value is NOT EQUAL TO value in "Field 5(ix) of schedule BFLA"
568)	A	In "Schedule PART B - TI" , value of '3b(iii)' "Long-term chargeable at special rates in India as per DTAA" should be equal to "9viii of item E" of "schedule CG"	In Part B TI , the value in Pt3biii -"Long-term capital gain taxable at special rates in India as per DTAA" should be equal to "9viii of item E" of "schedule CG" AND this value is NOT EQUAL TO value in "Field 5(xii) of schedule BFLA"

569)	A	In Schedule CG, Sl. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	If in Schedule CG, Sl. No. A9 , Col. 10 Ap For Non residents - sl no A9 , column 10
570)	A	In Schedule CG, Sl. No. B"DTAA" Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	If in Schedule CG, Sl. No. B12 , Col. 10 A For Non residents - sl no B12 , column 10
571)	A	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed where "Nature of business" is declared as power sector (Code 05001 and 06008).	(i) The value in pt. 12(ii) of Schedule B business code is Other than 05001 or 06008
572)	A	Amount can be reduced from schedule BP at sl. No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively	If amount at sl. no A4c " Rule 7A" of sch nature of business ----- then rule should or /And If amount at sl. no A4c" Rule 7B(1) or as 1002 in nature of business ----- then or /And If amount at sl. no A4c" Rule 8" of sche nature of business ----- then rule should

573)	A	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), else value at A1(aiii) should be equal to A1(aii)	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(aii)
574)	A	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii)	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(aii)
575)	D	Assessee showed income under section 115BBF without furnishing of Form 3CFA for the AY 2020-21 or Form 3CFA is not filed within the due date	If Value entered at "S.No 2cxvi" of Schedule 3CFA is not filed for the AY 2021-22
576)	A	In "Schedule EI" in total of Other exempt income at sl.no.3, should be equal to value entered in individual columns.	In "Schedule EI" at sl.no.3 , in total of Other exempt income
577)	A	In "Schedule AMTC" Col. D should be equal to the value of Col. B3 - Col. C	In "Schedule AMTC" Col. D Balance A brought forward to the current assessment year Note : Condition not applicable for row 578 Note 2: If 115BAD is selected as "Yes",
578)	A	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year Note : Applicable for SL.no.i to SL.no.vii
579)	A	In "Schedule Part B TTI" point "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021 mentioned in the field 10a "Advance Tax"

580)	A	In "Schedule Part B TTI" Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22.	Sum of total Tax Paid in schedule IT v mentioned in the field 10d Self-Assessm
581)	A	In schedule BP, Total depreciation allowable under Income-tax Act at Sl no A12iii should be equal to sum of Sl no A(12i+12ii)	Sl no A12iii should be equal to sum of S
582)	A	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI	Sl no 23 of schedule BP is less than sum
583)	A	If Assessee slectes field , "Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees" as Yes, then a2ii should be filled.	Audit Information, Sl. No. a2ii cannot b
584)	A	If Assessee slectes field , "Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees" as Yes, then a2iii should be filled.	Audit Information, Sl. No. a2iii cannot b
585)	A	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)	If in Sch CG A6g is not equal to A(6c+6d+6e-6f) Note : This condition will be applicable Note : If 6c+6d+6e is <= 0, then A6g sho
586)	A	In schedule 112A, Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"	In schedule 112A, Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are

587)	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question "whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"	In schedule 115AD(1)(b)(iii), Value at C 31s January 2018" to question whether
588)	A	In Schedule DPM , amount at Sl. No. 3a should be zero if assessee has not opted for taxation u/s 115BAD	In schedule DPM sl. No. 3a >0 and Flag is OTHER THAN "Yes" in part a gen
589)	A	Additional depreciation at sl.no.12, 13 and 14 cannot be claimed by the assessee opting for 115BAD taxation	In schedule DPM , for all rate columns amount at Sl. No. 12>0 or amount at Sl. No. 13>0 or amount at Sl. No. 14>0 or and In part a general Flag is yes" for taxation
590)	A	In schedule CFL, value at sl. No. 5b should be "0" if the assessee opted for 115BAD taxation	In schedule CFL sl. No. 5b >0 and Flag is selected as "No" or" Blank/ Null"
591)	A	In schedule UD, value at sl. No. 3a should be "0" if the assessee opted for 115BAD taxation	In schedule UD sl. No.3a >0 and Flag is selected as "No" or" Blank/ Null"
592)	A	Deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A except 80JJAA & 80LA(1A) cannot be claimed by assessee opting for 115BAD.	Value at sl.no.12a in Part BTI >0 OR Amount at Sl. No. 2d or 2e or 2f or 2g c and Flag is selected as Yes in part a general

593)	A	115BAD can be opted only by Resident Co operative society".	Flag is selected as Yes in part a general & Status is other than "AOP" or Status is AOP but sub status is other th 1.Primary Agricultural Credit Society or 2. Primary Co-operative Agricultural an 3.Co-operative Bank other than "a p development bank" or 4.Other Cooperative Society" or Residential status is other than "Reside (115BAD should be Yes only for AOP- Development bank / Co-operative Ba agricultural and rural development combination, rule should trigger)
594)	A	Depreciation @45% in Schedule DPM cannot be claimed by assessee opting for 115BAD	In schedule DPM, value at column Rate Flag is selected as "Yes" in part a gener

595)	A	"Deductions in accordance with section 35AD(1)" at sl.no.48 in Schedule BP cannot be claimed by assessee opting for 115BAD	{ Value at sl.no. 48 "Deductions in accordance with section 35AD(1)" OR "Deduction allowable under section 32(1)(ii) OR OR Value at column 3 of fields in Sch ESR 35(1)(ii) OR 35(1)(iia) OR 35(1)(iii) OR 35(2AA) OR 35CCC are > 0 } AND Flag is selected as "Yes" in part a general
596)	A	Value at sl.no.24(e) in Schedule BP should be minimum of Absolute of Sum of negative values of col 3 - col 2 for all sections in Sch ESR	If Sl. No. 24(e) of schedule BP is less than Absolute value of Sum of negative values of col 3 - col 2 for all sections in Sch ESR (Note : First calculate dif of col 3 - col 2 for all sections in Sch ESR, then rule out the Absolute value of "this SUM" , then rule out the sections in which the value is less than the Absolute value of "this SUM")
597)	A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased "On or Before 31st January 2018"	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased Note :This rule will not be applicable if the shares are purchased after 31st January 2018 Note : round of each field total for +100

598)	A	In Schedule 112A, Col. 11 " Total Fair Market Value of capital asset as per section 55(2)(ac) " should be equal to Col. 4*Col. 10 for the shares purchased On or Before 31st January 2018	In Schedule 112A, Col. 11 Total Fair Ma Note :This rule will not be applicable if Note : round of each field total for +100
599)	A	In Schedule 115AD(1)(iii) proviso, Col. 6 " Total Sale Value " should be equal to Col. 4*Col. 5 for the shares purchased " On or Before 31st January 2018 "	In Schedule 115AD(1)(iii) proviso, Col. 6 This rule will not be applicable if drop i Note : round of each field total for +100
600)	A	In Schedule 115AD(1)(iii) proviso, Col. 11 " Total Fair Market Value of capital asset as per section 55(2)(ac) " should be equal to Col. 4*Col. 10 for the shares purchased " On or Before 31st January 2018 "	In Schedule 115AD(1)(iii) proviso, Col. 11 Col. 4*Col. 10 This rule will not be applicable if drop i Note : round of each field for +100 or -
601)	A	In Schedule OS, deduction at sl.no.3c cannot be claimed only if Dividend is declared in sl.no.1a of Schedule OS	In Schedule OS - 1a is equal to zero or n
602)	A	In schedule DPM, sl.no.4 and sl.no.7 at column 45% rate block cannot be greater than 0	In schedule DPM, value at sl.no.4 and s
603)	A	In Schedule "AMTC", values at Col C and Col D should be "0" if 115BAD is "yes"	Value at any row (incl Total row) in Col AND 115BAD is selected as "Yes"
604)	A	In Schedule CFL, value at sl.no.5c should be equal to 5a - 5b	If in Schedule CFL , 5c is not equal to 5a Note : If result is negative, then restrict

605)	A	In Schedule DPM, value at sl.no.3b should be equal to 3 + 3a	If in Schedule DPM , 3b is not equal to 3 + 3a
606)	A	In schedule 80G,PAN of Donee cannot repeat n anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit)	In schedule 80G, PAN already entered (with or without Qualifying limit) and same PAN entered is in any other block
607)	A	Once a proceeding is initiated u/s148, 153A or 153C, the original return filed u/s 139 cannot be revised	If return is being filed u/s 139 and if e-filing is not possible, then return for the selected AY
608)	A	PAN / Aadhaar is mandatory in sl.no. 48(i) if "Bad debts Amount" is filled in Schedule Profit and loss account	If Value at field "Amount" in sl.no.48(i) is filled AND PAN & Aadhar are not filled in Schedule 48(i) (If any one of the PAN / Aadhar is filled)
609)	A	In Schedule UD, value at sl.no.4 should not be more than sl.no. 3- sl.no.3a	If value in Sl.no.4 > (Sl.no.3 - sl.no.3a) in Schedule UD
610)	A	Registration number given in at sl.no.64 at 44AE table in P&L account should be unique	If the "registration number" field in sl.no.64 is not unique
611)	A	If agricultural income in Schedule EI at sl.no.2(v) > 500000 then details of land should be provided in table at sl.no.2vi	If Value at sl.no.2v > 500000 and details of land are not provided in table at sl.no.2vi
612)	A	In Schedule 80G, PAN of the donee, should be unique across whole 80G schedule	In Schedule 80G, if "PAN of the donee" is not unique (in Whole schedule, PAN of the donee)

613)	A	In Schedule OS, amount at system calculated value at sl.no 3c cannot be more than 20% of 1a.	If value at sl.no.3c system calculated va
614)	A	In Schedule OS, Sl.no 2c Income from other sources chargeable at special rates should be equal to sum of all the drop downs	In "Schedule OS" if 2c is not equal to su (New sections added. So please include
615)	D	In Schedule OS, Interest expenditure u/s 57(1) at Sl.No.3c should not be more than 20% of dividend income included in Total Income without considering this expense	System calculated Interest expenditure
616)	A	In Schedule VIA, value at sl.no.1a of system calculated value of 80G should match with value at eligible donation at sl.no. E in Schedule 80G	In "Schedule VIA" if 1a system calculate
617)	D	Deduction u/s 80-I(7) or u/s 80-IA(7) or 80IAB or 80IAC or u/s 80-IB or u/s. 80 IC/80IE can be claimed only if Form 10CCB filed within due date	If sl.no.11b in Part BTI > 0 AND sum of System caluclated values of { (S of "Schedule 80-IB"> 0) } > 0 , and form due date (i.,e 30th September, 2021) (for upload purpose, trigger warning m PFA, rule should trigger only if Form is Due date for time being is 30th Sep, 20

618)	D	Deduction u/s 80-IB(11B) can be claimed only if Form 10CCBC is filed within due date	If sl.no.11b in Part BTI > 0 AND amount entered at S.No (k) of "Schedule VI-A" is more than the amount shown in sl.no.2d of Schedule VI-A within due date i.e. 30 September 2021 (for upload purpose, trigger warning message in PFA, rule should trigger only if Form 10CCBC is not filed within due date i.e. 30th Sep, 2021)
619)	A	Deduction u/s 80IA in Sl.no.2d cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	In Schedule VI-A, under "Part -C deduction" the amount entered is more than the amount shown in sl.no.2d of Schedule VI-A
620)	D	Deduction u/s 80-IB(11C) can be claimed only if Form 10CCBD is filed within due date	If sl.no.11b in Part BTI > 0 AND amount entered at S.No (l) 80IB(11C) is more than the amount shown in sl.no.2d of Schedule VI-A AND 10CCBD is not filed within due date i.e. 30 September 2021 (for upload purpose, trigger warning message in PFA, rule should trigger only if Form 10CCBD is not filed within due date i.e. 30th Sep, 2021)

621)	D	Deduction u/s 80-IB(7A) can be claimed only if Form 10CCBA is filed within due date	If If sl.no.11b in Part BTI > 0 AND amount entered at S.No (d) 80IB(7A) is more than the amount shown in sl no.11b 10CCBA is not filed within due date ie. 30th Sep, 2021 (for upload purpose, trigger warning message in PFA, rule should trigger only if Form is not filed within due date Due date for time being is 30th Sep, 2021)
622)	D	Deduction u/s 80-IB(7B) can be claimed only if Form 10CCBB is filed within due date	If amount entered at S.No. (e) 80IB(7B) is more than the amount shown in sl no.11b 10CCBB is not filed within due date ie. 30th Sep, 2021 (for upload purpose, trigger warning message in PFA, rule should trigger only if Form is not filed within due date Due date for time being is 30th Sep, 2021)
623)	A	Deduction u/s 80IB in Sl.no.2g cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	In Schedule VI-A, under "Part -C deduction" the amount entered is more than the amount shown in sl no.11b

624)	A	Deduction u/s 80IC/80IE in Sl.no.2i cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	In Schedule VI-A, under "Part -C deduction claimed is more than the amount shown in
625)	A	In Schedule 80P, deduction u/s 80P(2)(a)(i) to (vii) cannot be more than non speculative and non specified business income and non presumptive income	Total deduction u /s 80P(2)(a)(i) to (vii) cannot be more than the amount shown in schedule BFLA - 36(i) of Sch BP- 36(ii) of Sch BP -
626)	A	In Schedule 80P, deduction u/s 80P(2)(b) cannot be more than non speculative and non specified business income and non presumptive income	Total deduction u/s 80P(2)(b) is more than the amount shown in schedule BFLA - 36(i) of Sch BP- 36(ii) of Sch BP -
627)	D	Surcharge on AMT can be claimed only if AMT income at sl.no.3 in Schedule AMT is > 1Cr or 50L as the case may be	If sub status is Firm / LA/ Primary Agricultural Credit Society / Other co-operative Society and in schedule B TTI, sl no 1b is greater than 1Cr or 50L as the case may be If status is AJP / sub status is "Business trust"/ "investment fund" in schedule B TTI, sl no 1b is greater than 1Cr or 50L as the case may be

628)	D	Form 10DA is required to be filed to claim the deduction u/s 80JJAA for PY 2020-21	If in part BTI sl.no.11b>0 and if the value of Form 10DA has not been filed within due date (for upload purpose, trigger warning message in PFA, rule should trigger only if Form is not filed. Due date for time being is 30th Sep, 2021)
629)	A	In Schedule VIA Sl no 2 "Part C - Deduction in respect of certain incomes" should be equal to total of sl no e "section 80-IA " to sl. No o "section 80P"	In Schedule VIA Sl no 2 is not equal to total of sl no e "section 80-IA " to sl. No o "section 80P" Note : Sl.no.2 cannot exceed the (ii5 of section 80-IA) or value of sl.no. 2n = 0. So restrict the sum of sl.no. 2 to 0. Note : Sl.no.2 cannot exceed the (ii5 of section 80-IA) or BFLA if system calculated value of sl.no. 2 is greater than BFLA
630)	A	Deduction u/s 80JJAA in Sl.no.2k cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2k of schedule VIA for non speculative and non specified business income (36ii of BP)- 36(iii) of Schedule BP
631)	A	Deduction u/s 80IAB in Sl.no.2e cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2e of schedule VIA for non speculative and non specified business income (36ii of BP)- 36(iii) of Schedule BP

632)	A	Deduction u/s 80IBA in Sl.no.2h cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2h of schedule VIA for of BP)- 36(iii) of Schedule BP
633)	A	Deduction u/s 80JJA in Sl.no.2j cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2j of schedule VIA for of BP)- 36(iii) of Schedule BP
634)	A	Deduction u/s 80IAC in Sl.no.2f cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at sl no 2f of schedule VIA for 80 BP)- 36(iii) of Schedule BP
635)	A	Amount reduced in sl no A3b in schedule BP cannot be more than the income offered in schedule CG	In schedule BP SL no A3b is more t A(5)(a)(iii),A(6)(a)(iii),A8, B(1)(a),B(7)(iiia)(iii),B(7)(iva)(iii),B9(a)(i)(a), B9 of Schedule 115AD and Sr.no 5 & 8 in S
636)	A	In Schedule BP, Sl. No. 20 Deemed income under section 41 should match value in field 14 of part A -OI	The value at field A20 of schedule BP sl
637)	A	Values at field 33AB, 33ABA and 33AC at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21	Values at field 33AB, 33ABA and 33A sl.no.21
638)	A	The Income/receipts, that have been reduced at Sl.No.3 and/or Sl.No.5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',	In Schedule BP, SUM of Row no. (A3a, A And the sum is more than 4D c +62(i)+63(i)+64(ii)+65(ia)+65(ia)+66(i)

639)	A	Sr.no 21 in Schedule DPM should be equal to Sr.no 6+ 9 -15 and if the sum is negative then the value shall be 0	Sl no 21 should be equal to sl no 6+ 9 -15 Note : This condition will be applicable only if value is there in sl.no.20, then sl.no.21
640)	A	Sr.no 18 in Schedule DOA should be equal to Sr.no 6+9-12 or zero if result is negative	If the Value at field 18 is not equal to Sl no 6+9-12 Note : This condition will be applicable only if value is there in sl.no.17, then sl.no.18
641)	A	If Sale / Gross receipts of Business are more than 10 crore or Gross receipts from Profession are more than 50Lakhs then assessee should be liable for audit u/s 44AB. So "Whether liable for audit under section 44AB?" should be "Yes"	If Part A Trading account, Sl no 4Aiv is more than 10 crore or Gross receipts from Profession are more than 50Lakhs then sl no b "Whether liable for audit under section 44AB?" should be "Yes"
642)	A	Sum of amount in sl.no 46 and amount entered in field no 64(iii) of schedule P&L should be equal to value in Col 9 (Remuneration paid/ payable) of point E of Part A General-2.	If Sum of amount in sl.no 46 and amount entered in field no 64(iii) of schedule P&L is not equal to value in Col 9 (Remuneration paid/ payable) of point E of Part A General-2. Note : Rounding off +100 and -100
643)	A	In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 – 6	The value in pt 7 of Part BTI is not equal to the value of 5 – 6 Note : if result is negative, restrict to "0"
644)	D	Income from 'Profits and Gains from Business or Profession' is greater than 2.5 lakhs in Sl.no.D of Schedule BP, then Manufacturing A/c or Trading Account or P&L account and Balance sheet should be filled	Income from 'Profits and Gains from Business or Profession' is greater than 2.5 lakhs in Sl.No. D of Schedule BP, then Manufacturing A/c or Trading Account or P&L account and Balance sheet should be filled

645)	D	Deduction u/s 10AA is claimed in the Income Tax Return only if Form 56F is filed	If amount in sl.no.12a > 0 in Schedule P amount of "Total deduction" in Schedule
646)	A	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+xi+xii) should be equal to sl no 9(xiii)+10(xiii) of CFL	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+x
647)	A	Deduction u/s 80GGC will not be allowed for status "Local Authority" and "AJP"	If status is selected as "AJP" / "Local Au AND value at sl.no.1c 80GGC > 0 in Sch VIA
648)	D	Schedule DPM, value at sl.no.20 should be equal to "5 + 8 -4 -7 - 19".	"If value is other than 0, then 20= (5 + If calculated value of sl.no.20>0, and us If calculated value of sl.no.20<0, and us
649)	D	Schedule DOA, value at sl.no.17 should be equal to "(5+8-3-4-7-16)"	If ""7-8+(3+4-5)"" is < 0 and ""(5+8-3-16)"" <0, then this field should be 0. If ""7-8+(3+4-5)"" is > 0 and If calucul minimum of ""5+8-3-4-7-16"". If ""5+8-3-4-7-16"" <0, and user entered "
650)	A	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- sl.no.3a-4 in all the rows	If value in Sl.no.5 in any of the row (inc Restrict to "0" is result is negative

651)	A	In Schedule HP, PAN of assessee in Part A General cannot be same as Co owners PAN in HP	In Schedule HP, if PAN of co owner is
652)	B	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))	In Schedule OS, Sl. No. 10 the quarterly dividend - DTAA for Dividend subject to Adj Expenditure u/s 57(i) = Max(0, exp
653)	A	In Schedule CFL, value at sl.no.xvi should be equal to xiv - xv. If result is negative, restrict to "0"	If in Schedule CFL, value at sl.no.xvi is n
654)	A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together	If in Schedule VIA, system calculated va
655)	A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"	If in Sch VIA, value at system calculated in an International Financial Services C "Yes",
656)	A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "No"	If in Sch VIA, value at system calculated an International Financial Services Cen "No",
657)	A	In Schedule OS, sl.no.1a should be equal to 1a(i) + 1a(ii)	If in Schedule OS, sl.no.1a is not equal t
658)	A	If in Schedule BP, sl.no.3c is not equal to 3c(i) + 3c(ii)	If in Schedule BP, sl.no.3c is not equal t
659)	A	In Schedule BP, value at sl.no.3ci cannot be more than value entered in sl.no.14iii of Schedule Profit and Loss A/c	In Schedule BP, if value at sl.no.3ci is m

660)	A	In Schedule BP, sum of values entered from 36(iv) to 36(xi) should be equal to sum of "Net profit" declared at sl.no.65(id) and 65(iid) in Sch P&L	If in Schedule BP, sum of values entered 65(iid) in Sch P&L
661)	A	In Schedule BP, sum of values entered from 36(iv) to 36(xi) should be equal to sum of values declared at sl.no.4a(iv) to 4a(xi)	If in Schedule BP, sum of values entered
662)	A	SL.no.2v in Part BTI cannot be declared if assessee selects "sl.no.2" in table F in Part A Gen 2 is "No"	In Part BTI, value at sl.no.2v is > 0 & in Part A Gen, Table F, sl.no.2 is selected
663)	A	In Part A Gen, Table F, sl.no.1 is selected as "Yes" then sum of "Percentage of share (if determinate)" should be equal to 100	In Part A Gen, Table F, sl.no.1 is selected & is sum of "Percentage of share (if determinate)"

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

Annexure 2

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

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	Section 28		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or	Sr. No. 5(b)	Form 3CD clause 16 (b)

value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned		
escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
Section 36		
Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b) Sum of (1+2)as mentioned below: 1) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero' 2) If amount is paid after due date of payment or due date of payment of date of payment is blank/null/invalid then sum received from employees
Section 37		
Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"

Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure.." column "Amount"
Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offense or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sr. No. 7(i)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
Section 40		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth	Sr. No.	Form 3CD, clause 21(b)(v)

tax[40(a)(iia)]	8A(f)	
Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)	Form 3CD, clause 21(b)(vi)
Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)	From Form 3CD, "Total of column "Amount Inadmissible" as per sr no. 21(c) of form 3CD
Section 40A		
Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, , disallowable under section 40A(3)	Sr. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"
Provision for payment of gratuity[40A(7)]	Sr. No. 9(c)	Form 3CD, clause 21(e)
any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution;[40A(9)]	Sr. No. 9(d)	Form 3CD, clause 21(f)
Section 43B (Allowable)		
Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 10(a)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 10(b)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Any sum payable to an employee as bonus or commission for services rendered	Sr.no 10(c)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State	Sr.no 10(d)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected

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

	deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing		
	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD , Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
Schedule BP	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22
Schedule ESR	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iia)"	Col. 2 of schedule ESR , Section 35(1)(iia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iia)"

Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCC"	Col. 2 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCC"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCD"	Col. 2 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCD"
Col 3 " Amount of deduction allowable (3)" Section " 35(1)(i)"	Col. 3 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(i)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ii)"	Col. 3 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any

		specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ii)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(1)(ia)"	Col. 3 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ia)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(1)(iii)"	Col. 3 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iii)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(1)(iv)"	Col. 3 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iv)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(2AA)"	Col. 3 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the

			relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AA)"
	Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(2AB)"	Col. 3 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AB)"
	Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35CCC"	Col. 3 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCC"
	Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35CCD"	Col. 3 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCD"

Annexure 3

Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS :

- Amount of dividend which is included in the Temporary Total income* will be computed in below manner:
- Take minimum of below :

- o Temporary calculated value at 5xiii of BFLA**
 - o 1a of Schedule OS
 - o Max(0, Temporary calculated values of Sl.no.13 - sl.no.14 of Part BTI)
 - Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
 - Then system calculated value "Eligible amount of interest expenditure" will be lower of
 - o "20% of "A" or
 - o user enter value in field 3c.
- *Temporary Total Income means the total income calculated without considering "Interest expenditure u/s 57(1)".
- ** Temporary calculated value at 5xiii of BFLA means the Net OS income (5xiii of BFLA) calculated without considering "Interest expenditure u/s 57(1)".

Annexure 4

Note on "How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e) and 1(ii) Dividend income u/s 2(22)(e) for 234C:

- Above calculated "**Eligible Interest Expenditure**" will be allocated to Dividend in below sequence for 234C calculation :
 - o First Allocate expenditure to "Dividend income u/s 2(22)(e)"
 - o Balance if any, allocate to "Dividend income other than 2(22)(e).
- After reducing the allocated expenditure from "Dividend income other than 2(22)(e)", assessee will arrive "**Net Dividend income other than 2(22)(e)**".
- **Assessee has to provide the quarterly bifurcation of this "Net Dividend income other than 2(22)(e) - DTAA portion of this dividend (subject to TRC and Resident condition #) "** at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly break up of " DTAA dividend income which is reduced from "**Net Dividend income other than 2(22)(e)**" at sl.no.10(iii) of Schedule OS.

Refer below example for clarification:

Eg :	Dividend income u/s 2(22)(e)	= 500
	Dividend income Other than 2(22)(e)	= 2500

	Dividend income included in total income	= 3000
	Maximum Eligible Interest expenditure	= 600 (20% of 3000)

After allocation of expenditure :

Net Dividend income u/s 2(22)(e)	= 0 (500-500)
Net Dividend income Other than 2(22)(e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i).

If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) "Dividend income chargeable under DTAA rates" in Schedule OS.

(# DTAA can be reduced only in case of "Resident" or "Non resident & TRC flag" is "Yes")

Note : Above method of allocation of expenditure is for the sake of simplicity of computation

Tax on Dividend income chargeable under DTAA :

Tax on "Dividend income chargeable under DTAA" will be calculated as below :

1. Multiply "DTAA Dividend" declared at sl.no.2e in "Amount" column **with** "Applicable Rate" at col 10 for all the row in which section is selected as "56(1)(i) Dividend" is selected. DTAA tax for each row will be derived
2. Take the sum of all "DTAA tax" derived above and also take sum of "Dividend" income in 2e.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this "Average rate" for calculation of tax on DTAA Dividend.

Determining income for calculation of 234C :

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer **note** below)
 - 44AD/44ADA income
 - Dividend income other than 2(22)(e)
 - Short term capital gain income chargeable at normal rates
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
 - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
 - Short term capital gain taxed @15% and 30% (from Sch CG table E)
 - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
 - Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:

1. 44AD/ 44ADA income : **lower of**
 - a. "Total income chargeable at normal rates"
 - b. 44AD + 44ADA income declared in Schedule BP
2. Dividend income other than 2(22)(e) : Lower of
 - a. "Total income chargeable at normal rates" - "44AD+44ADA income"
 - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
 - c. Net Other source income chargeable at normal rates from BFLA

3. Short term capital gain : Lower of
 - a. "Total income chargeable at normal rates"- "44AD+44ADA income"- "Dividend income other than 2(22)(e)"
 - b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
 - c. Net STCG applicable rate income from BFLA
4. Income chargeable at normal rates from Quarter 1 =
"Total income chargeable at normal rates" – (value calculated at 1 +2+3 above)

Annexure 5

Calculation of 234C :

1. For the "Income which is chargeable at normal rates", tax in each quarter will be calculated as below:

Quarterly income which is chargeable at normal rates * (Total Tax incl Surcharge & cess at normal rates) / (Total income chargeable at normal rates)

Note : 44AD & 44ADA income needs to be considered in Q4. "STCG App rate" and "Dividend income other than 2(22)(e)" has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For "Income chargeable at special rate from Quarter 1 other than 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
3. For "Income chargeable u/s 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
4. For "Income chargeable at special rate quarter wise", tax in each quarter will be calculated as below :

a. for Capital gains :

Quarterly income which is chargeable at special rates * respective tax rate

b. for OS dividend DTAA income :

Quarterly income which is chargeable at special rates * Average rate (defined above)

After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

Note : If "Dividend other than 2(22)(e) included in Total Income" determined above IS LESS THAN "Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS" given by assessee, then the above computed "dividend other than 2(22)(e) included in Total Income" shall be distributed among 5 quarters by giving preference to QTR 5(16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee.

Annexure 6**Calculation of Surcharge:**

- Surcharge will be charged at 12 % on other than 115BBE income for the below status if income > 1Crore :

- Firm
- Local authority
- Co-operative bank
- Other Co-Operative Society
- Primary agricultural credit society
- Rural development bank
- LLP

Note : If 115BAD is opted by Co operative society, then Surcharge will be charged at 10% irrespective of income (i.e from Rs.1/- onwards)

- Status Other than above i.e, for following status/ sub status, surcharge will be calculated as mentioned in point “Calculation” below:

- any other AOP/BOI
- Other Artificial Juridical Person
- Estate of deceased
- Estate of insolvent
- Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI
- Society registered under society registration Act, 1860 or any other Law corresponding to that state
- Business trust
- Investment fund

Calculation : For the purpose of calculation of Surcharge, income is required to be bifurcated as below :

1. Income taxable u/s 115BBE - Surcharge rate is 25%(from sch SI)
2. Income on which enhanced surcharge of 25% and 37% is applicable (Refer note below)
3. Income in which enhanced surcharge is not applicable.(Refer note below)

Income in which enhanced surcharge is not applicable:

- Capital gains taxable u/s 111A, 115AD and 112A (from sch SI)
- Dividend income taxable u/s 115AD i.e., Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (take from sch OS both normal and PTI)
- Dividend income included in total income chargeable at normal rates.
 - (i.e, lower of
 - Total income chargeable at normal rates as per part BTI or
- sum of [Lower of (dividend income at sl.no.1a - 3c(ii) system calculated interest expenditure) or (Net OS income chargeable at applicable rates in Sch BFLA)] **AND**

[Lower of [(Dividend income declared in Schedule P&L at sl.no.14 – Dividend reduced in Sl.no.3 of Sch BP) or Net income under Business / profession from Sch BFLA]

Income on which enhanced surcharge of 25% and 37% is applicable :

Other than above income i.e., other special rate income and remaining normal rate income.

Surcharge will be at below rates :

- On 115BBE income, surcharge will be @25%
- On Other income as below :
 - If Total Income > 50L < 1Cr, surcharge will be @10%
 - If Total Income > 1cr < 2Cr, surcharge will be @15%
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] > 2Cr < 5Cr, surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 25% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] > 5Cr , surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 37% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
 - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**"] < 2Cr, then surcharge will be @15% on entire income except 115BBE income.
 - Note : For calculating of Marginal relief also, same method will be used and for calculation of cut off income, "Dividend income chargeable at normal rates" will be given priority within normal rate.

Instructions for filling out FORM ITR-6

These instructions are guidelines for filling the particulars in Income-tax Return Form-6 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2021-22 only i.e., it relates to income earned in Financial Year 2020-21.

2. Who is eligible to use this Return Form?

This Return Form can be used by a company as per section 2(17) of the Income Tax Act, This form is filed by company other than a company which is required to file return in Form ITR-7.

As per section 2(17) of Income Tax Act, company means: -

- (i) Indian Company (Domestic Company)
- (ii) Body corporate incorporated by or under the laws of country outside India
- (iii) Any institution, association or body, whether incorporated or not & whether Indian or Non-Indian which is declared by general or special order of the board to be company, etc.

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and **verified by way of digital signature only.**

4. Key changes (as compared to ITR for AY 2020-21)

- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- In case of domestic company, the rate of income-tax shall be twentyfive per cent. of the total income, if the total turnover or gross receipts of the previous year 2017-18 does not exceed four hundred crore rupees. For AY 2021-22 the previous year 2018-19 is changed to 2018-19
- In AY 2020-21, the threshold limit for a person carrying on business was increased from one crore rupees to five crore rupees in cases where the cash receipts or payments by a business don't exceed 5% of the such receipts or such payments, however in AY 2021-22, the limit of five crore rupees is increased to ten crore rupees
- The existing restriction of 3 codes in Nature of business/profession schedule is removed
- In schedule P & L Account at Sl. No. 62, the form has been enabled to capture section wise profits u/s 44B, 44BB, 44BBA and 44BBB
- In schedule BP, Income/ receipts credited to profit and loss account considered

under head "other sources" has been bifurcated into 2 parts as "Dividend income" and "Other than dividend income"

- In Schedule BP, Table E "Computation of income from life insurance business referred to in section 115B" has been removed in Schedule BP. And corresponding mapping has been updated in schedule CYLA and Part B-TI
- In Schedule DPM, the column "3a.Amount as adjusted on account of opting for taxation section 115BA" and "3b. Adjusted Written down value on the first day of previous year (3) + (3a)" has been removed. Hence corresponding mapping changes are made in schedule DPM
- CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc w.r.t. assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block in the AY 2021-22 w.r.t. to such assets.
- In Schedule CG, the allowable difference between full value of consideration u/s. 50 C and value of property as per stamp authority has been increased from 1.05 times to 1.10 times
- In schedule OS,
 - (i) The existing drop related to "Dividend income" is bifurcated into 2 parts i.e. "Dividend income [other than (ii)]" and "Dividend income u/s 2(22)(e)"
 - (ii) Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly, Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3
 - (iii) The existing drop down at Sl. No. 2d "115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section 115AB)" bifurcated into 2 drop downs as under:-
 - ❖ 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section 115AB) @20%
 - ❖ 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section 115AB) @20%
 - (iv) Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e w.r.t. "Interest referred to in section 194LC(1)" and Distributed income being Dividend referred to in section 194LBA
 - (v) Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2d and 2e of schedule OS
 - (vi) In existing Sl. No. 10 "Information about accrual/receipt of income from Other Sources"
 - ❖ Field "Dividend Income u/s 115BBDA" is changed to "Dividend income" due to finance Act changes
 - ❖ one more line item is inserted to capture the quarter wise break up of dividend income which is taxable at DTAA Rates. This information will be used to calculate interest u/s 234C.
- In Schedule CFL, the bifurcation of PTI loss and other than PTI loss has been removed from "HP loss", "Short term capital loss" and "Long term capital Loss" also corresponding changes mapping /other changes are made in field "Loss distributed among the unit holder"
- In Schedule 80GGA, w.e.f. 01.06.2020, the eligible limit of Donation in cash is changed from Rs. 10,000 to Rs. 2,000. Hence date field is inserted to capture date

- of donation in cash
- In schedule 80IB , the deductions claimed in following sections are removed due to sunset clause and corresponding mapping changes are made in schedule VI-A
 - (i) Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]
 - (ii) Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]
 - (iii) Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]
 - In Schedule VI A, under part C new deduction is inserted “Section 80M (Intercompany dividend) for Domestic Company
 - In Schedule EI, field for “Dividend Income” is removed from exempt income as for AY 2021-22 onwards dividend income will be taxable in the hands of shareholders . similarly corresponding Changes are also made in schedule OS , schedule Pass Through Income (PTI) to remove reference of section 115O
 - In schedule TPSA , dropdown for the financial year (FY 2019-20 or FY 2020-21) for which option u/s 92CE(2A) is exercised in AY 2021-22 is inserted
 - Schedule DDT (Details of tax on distributed profits of domestic companies) has been removed as from AY 2021-22 onwards companies are not required to pay dividend distribution tax u/s 115O
 - Schedule DI (Details of Investment) has been removed as it was relevant only for AY 20-21
 - In Schedule Part B TI “Sl. No.11b” Part C deductions claimed under chapter VI-A , restriction of ii5 of BFLA is removed due to deduction claimed u/s 80M
 - In Schedule TDS, earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N. Also the label is amended to include form 16D for the claim of TDS
 - Annexure 2 is inserted in instructions w.r.t. ITR fields which should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CA-3CD/3CB-3CD, if applicable.
 - Upload level validations table is modified w.r.t. mapping changes and new rules

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
Name	Enter the Name as per PAN card
PAN	Enter the PAN as in PAN card
Is there any change in the company's name? If yes, please furnish the old name	In case there has been a change in the name of company as compared to last year, please enter the old name of company in this column.
Corporate Identity Number (CIN) issued by MCA	Please enter the Corporate Identity Number (CIN) issued by MCA
Flat/ Door/ Block No.	Please furnish complete address of registered office or the corporate office of the company, mentioning the following details in respective columns:- (a) Flat or House Number
Name of Premises/ Building / Village	
Road/ Street/Post Office	

Area/ Locality	(b) Name of the Premises or Building or Apartment or Village
Town/ City/ District	
State	(c) Name of the Post office or Road or Street in which the office is situated
Country	
PIN Code/ Zip Code	(d) Name of area or locality in which the office is situated (e) Name of town or City or District in which the office is situated (f) Select the name of State and country from the dropdown menu (g) The PIN Code or the Zip Code of the Post Office.
Date of incorporation (DD/MM/YYYY)	Please enter the Date of incorporation, as mentioned in the certificate of incorporation of the company.
Date of commencement of business (DD/MM/YYYY)	Please enter the Date of commencement of business.
Type of company	Please indicate the type of company by ticking the applicable check-box:- ☐ Domestic company ☐ Foreign company Please refer to sub-clauses (22A) and (23A) respectively for definitions of the terms 'domestic company' and 'foreign company'.
If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)	Please specify whether you are a public company or a private company by mentioning the status code as indicated.
Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STDcode, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
Mobile No.2	Enter the mobile number of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
FILING STATUS	
Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b)

	condoning the delay, tick '119(2)(b)'
If revised/ defective/ modified then enter Receipt No. and Date of filing original return	If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148'
If filed in response to notice or order , please enter Unique number/Document Identification Number &date of such notice or order or if filed u/s 92CD enter date of advance pricing agreement	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).
Residential Status in India (Tick applicable option)	Please specify your residential status in India by ticking the applicable checkbox: ☐ Resident. ☐ Non Resident In type of company is selected as domestic company , the residential status should be selected as "Resident"
Whether assessee has opted for taxation under section 115BA/115BAA/115BAB ?	In case you are a 'domestic company', please specify the following by selecting the applicable dropdown :- (a) whether you have opted for charging of tax @ 25% on total income computed as per provisions of section 115BA; (b) whether you have opted for charging of tax @ 22% on total income computed as per provisions of section 115BAA; (c) whether you have opted for charging of tax @ 15% on total income computed as per provisions of section 115BAB; (d) Select option "none of the above "in case you are not opting for any the sections specified above Note 1. If you are selecting section 115BA/115BAA/115BAB, please ensure you have filed the corresponding forms on or before the due date of filing the return u/s 139(1) i.e.

	Form 10IB (section 115BA), Form 10IC (section 115BAA) & Form 10ID (section 115BAB) 2. The above forms are required to be filed only in the first year when concessional rate of taxation is opted for the first time. 3. As per section 115BAB (1st Proviso), taxpayer cannot claim deductions & expenditures in respect of income not incidental to manufacturing/production. For example, in case of income from house property no deduction will be allowed u/s 24(a) "standard Deduction" & u/s 24(b) "Interest paid"
Whether total turnover/ gross receipts in the previous year 2018-19 exceeds 400 crore rupees?	If Drop is selected as "None of the above " in above question , please select "yes" or "no" Whether total turnover/ gross receipts in the previous year 2018-19 exceeds 400 crore rupees?
Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?	In case the company is resident in any country or specified territory outside India, please indicate whether any of the following two conditions are fulfilled, by ticking the applicable check box:- (a) whether Central Government has entered into an agreement with the Government of that country or specified territory u/s 90; or (b) whether Central Government has adopted and implemented an agreement between any specified association in India with any specified association in the specified territory outside India u/s 90A.
In the case of non-resident, is there a Permanent Establishment (PE) in India	If you are a non-resident, please specify whether you have a permanent establishment in India, by ticking the applicable checkbox: ☐ Yes ☐ No
Whether assessee is required to seek registration under any law for the time being in force relating to companies?	If you are foreign company , Please indicate whether you are required to seek registration under any law for the time being in force relating to companies, by ticking the applicable checkbox: ☐ Yes ☐ No
Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards)	Please indicate whether financial statement of the company have been drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015, by ticking the applicable check-box. ☐ Yes

Rules, 2015	☐ No
Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?	If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: ☐Yes ☐No
Whether the assessee company is under liquidation	Please indicate the assessee company is undergoing liquidation proceedings during the previous year, by ticking the applicable check-box:- ☐Yes ☐No
Whether you are an FII/ FPI? Yes/No. If yes, please provide SEBI Regn. No.	In case you are registered with SEBI as a Foreign Institutional Investor (FII) or Foreign Portfolio Investor (FPI), tick 'Yes' and provide registration number allotted by SEBI. Else tick 'No'.
Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956?	Please indicate whether you are a 'producer company' for the purposes of claim of deduction u/s 80PA, by ticking the applicable check-box:- ☐Yes ☐No Please refer to clause (l) of section 581A of the Companies Act, 1956 for definition of the term 'producer company'.
Whether this return is being filed by a representative assessee	Please tick the applicable check box. ☐Yes ☐No In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (select from drop down list) (c) Address of the representative (d) PAN of the representative (e) Aadhaar Number of the representative
Whether you are recognized as start up by DPIIT	In case you are a start-up, please indicate whether you are recognised as start-up by the Department for Promotion of Industry and Internal Trade (DPIIT), by ticking the applicable checkbox. ☐ Yes ☐ No If yes is selected, please mention the start-up recognition number allotted by the DPIIT in the relevant column.
If yes, please provide start up recognition number allotted by the DPIIT	
Whether certificate from inter-ministerial board for certification is received?	In case you are a start-up, please indicate whether certificate for the purposes of section 80-IAC has been received from the Inter-Ministerial Board of Certification, by ticking the applicable check-box.
If yes, provide the	

certification number	☐ Yes ☐ No If yes, please mention the certification number in the relevant column.
Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?	In case you are a start-up, please indicate whether you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of return of income, by ticking the applicable checkbox. ☐ Yes ☐ No If yes is selected above , please mention the date of filing Form-2 before the DPIIT.
If yes, provide date of filing Form-2	
AUDIT INFORMATION	
a1) Whether liable to maintain accounts as per section 44AA?	Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: ☐ Yes ☐ No
a2) Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB	Please indicate whether you are declaring income only under section 44AE/44B/44BB/44BBA/44BBB by ticking the applicable checkbox: ☐ Yes ☐ No
a2i) If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs 10Crore?	If no is selected above, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs.10Crore by ticking the applicable checkbox: ☐ Yes ☐ No
a2ii) If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?	Please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount by ticking the applicable checkbox ☐ Yes ☐ No
a2iii) If Yes is selected at a2i, whether aggregate of all	Please indicate whether aggregate of all payments

payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment ?	made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash, during the previous year does not exceed five per cent of the said payment by ticking the applicable checkbox: ☐ Yes ☐ No
Whether liable for audit under section 44AB?	Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox: ☐ Yes ☐ No
If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below	In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm (7) Date of report of the audit Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)
d(i) Are you liable for Audit u/s 92E?	In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'. If yes is selected, please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)
d(ii) If d(i) is Yes, whether the accounts have been audited u/s. 92E?	
Date of furnishing audit report? DD/MM/YYYY	
d(iii) If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide details as under: (a) Section Code (b) Date of furnishing the audit report (DD/MM/YY)	In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report. <u>List of some of the provisions mandating audit report :-</u> 1. 10AA 2. 33AB 3. 33ABA 4. 44DA

	5. 50B 6. 80-IA 7. 80-IAB 8. 80-IB 9. 80-IC 10. 80-ID 11. 80JJAA 12. 80LA 13. 115JB 14. 115VW 15. 80IE 16. Any other (<i>please specify</i>)
Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act	In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report. <u>List of other laws mandating audit:-</u> Banking Regulation Act, 1949 Central Excise Act, 1944 Central Sales Tax Act, 1956 Central Goods and Services Tax Act, 2017 Charitable And Religious Trusts Act, 1920 Companies Act, 2013 Electricity Act, 2003 Employees Provident Fund and Miscellaneous Provisions Act, 1952 Foreign Exchange Management Act, 1999 Government Superannuation Fund Act, 1956 Integrated Goods and Services Tax Act, 2017 Payment of Gratuity Act, 1972 SEBI Act, 1992 Securities Contract (Regulation) Act, 1956 State Goods and Services Tax Act, 2017 Union Territories Goods and Services Tax Act, 2017 Any other law (<i>please enter details in text box</i>)
HOLDING STATUS	
Nature of company	Please indicate the holding status of the company by selecting the appropriate code from the drop-down list:- ➤ If you are a holding company, select '1' ➤ If you are a subsidiary company, select '2' ➤ If you are both a holding and subsidiary company, select '3' ➤ In any other case, select '4'
Details of holding company	In case you are a subsidiary company, please mention following details in respect of your holding company in

	the given table:- 1. PAN 2. Name 3. Address 4. Percentage of your shares held by the holding company
Details of subsidiary company	In case you are a holding company, please provide following details in respect of your subsidiary companies in the given table:- 1. PAN 2. Name 3. Address 4. Percentage of shares of the subsidiary company held by you
BUSINESS ORGANISATION In case there was a business reorganization such as amalgamation or demerger during the previous year, please provide the details thereof in the relevant column.	
In case of amalgamating company, mention the details of amalgamated company	In case of an amalgamation, please provide the following details of the amalgamated company, or the amalgamating company, as applicable, in the given table:- 1. PAN 2. Name 3. Address 4. Date of amalgamation
In case of amalgamated company, mention the details of amalgamating company	
In case of demerged company, mention the details of resulting company	In case of a demerger, please provide the following details of the demerged company, or the resulting company, as applicable, in the given table:- 1. PAN 2. Name 3. Address 4. Date of demerger
In case of resulting company, mention the details of demerged company	
KEY PERSONS	
Particulars of key persons and details of eligible person who is verifying the return	Please provide following particulars of key persons [i.e. the Managing Director, Directors, Secretary and Principal officer(s)] who have held the office during the previous year and details of eligible person who is verifying the return in the given table:- 1. Name 2. Designation 3. Residential address 4. PAN/Aadhaar No. 5. In case of Director, DIN issued by MCA
SHAREHOLDERS INFORMATION	
Particulars of major shareholders	Please provide following particulars of major shareholders [i.e. beneficial owners of shares holding not less than 10% of voting power] at any time during the previous year in the given table:- 1. Name and address

	2. Percentage of shareholding 3. PAN/Aadhaar No.	
OWNERSHIP INFORMATION		
In case of unlisted company, particulars of ultimate beneficial owners	Please provide following particulars of natural persons who were ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of voting power at any time during the previous year, in the given table:- 1. Name 2. Address 3. Percentage of shareholding 4. PAN/Aadhaar No.	
In case of Foreign company, please furnish the details of immediate parent company	In case you are a foreign company, please provide following particulars in respect of your immediate parent company and the ultimate parent company in the given table:- 1. Name 2. Address 3. Country of residence 4. PAN (if allotted) 5. Taxpayer's registration number or any unique identification number allotted in the country of residence	
In case of foreign company, please furnish the details of ultimate parent company		
NATURE OF COMPANY		
Please specify the nature of company in columns (1) to (8) by ticking the applicable check-box.		
Whether a public sector company as defined in section 2(36A) of the Income-tax Act	Please indicate whether you are a public sector company as defined in section 2(36A), by ticking the applicable check-box: ☐ Yes ☐ No	
Whether a company owned by the Reserve Bank of India	Please indicate whether you are a company owned by the Reserve Bank of India, by ticking the applicable check-box: ☐ Yes ☐ No	
Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	Please indicate whether you are a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank, by ticking the applicable check-box: ☐ Yes ☐ No	
Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949	Please indicate whether you are a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949, by ticking the applicable check-box:	

	☐ Yes ☐ No
Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	Please indicate whether you are a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act, by ticking the applicable check-box: ☐ Yes ☐ No
Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	Please indicate whether you are a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999), by ticking the applicable check-box: ☐ Yes ☐ No
Whether a company being a non-banking Financial Institution	Please indicate whether you are a company being a non-banking Financial Institution, by ticking the applicable check-box: ☐ Yes ☐ No
Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	Please indicate whether you are a unlisted company, by ticking the applicable check-box: ☐ Yes ☐ No If 'Yes', please provide details of shareholding in Schedule SH-1 and details of assets and liabilities in Schedule AL-1.

Nature of Business

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate the main activities or products.

However, in case you are declaring income from business or profession on presumptive basis u/s 44AE, please fill up the details of nature of business at column 61 of Part A- P&L instead of this schedule.

PART A – BS (Item No. I and II)

Schedule Part A – Balance Sheet is required to be filled up by the assessee ,other than whose financial statements are drawn up in compliance to the Indian Accounting

Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2021, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2020-21.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note if you are domestic company and is liable to maintain books of accounts as per section 44AA, then it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

PART A – BS – Ind AS(Item No. I and II)

This balance sheet should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards- (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2021, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2020-21.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note if you are a domestic company and is liable to maintain books of accounts as per section 44AA, then it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

Part A - Manufacturing Account (Item No. 1 to 3)

In this part, please fill up the details of Manufacturing Account for the financial year 2020-21 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced

is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(if income taxable u/s 44AE) or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB) of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account (Item No. 4 to 12b)

In this part, please fill up the details of Trading Account for the financial year 2020-21 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account. Sl. No. 13 of Profit & loss account will be sum total of amount entered in Sl. No. 12 and Sl. No. 12b

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(if income taxable u/s 44AE) or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB) of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P& L (Item No. 13 to 60)

In this part, please fill up the details of the profit and loss account for the financial year 2020-21 as per the given format, in respect of the business or profession carried out during the financial year 2020-21.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 60.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61(if income taxable u/s 44AE) or 62(if income taxable u/s 44B/44BB/44BBA/44BBB) of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account; in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

Part A - P& L (Item No. 61)

Please fill up item No. 61 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the business or profession being reported at item Nos. 1 to 60.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at S. No. 61(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows. Please note at any time during the year the number of vehicles should not exceed ten vehicles.

In the column on ownership [column No. (2)], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [column No. (4)], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee.

The total presumptive income from the business of goods carriages should be reported at S. No. 61(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

Part A - P& L (Item No. 62)

In case of foreign company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, please fill up the summary details in respect of such activity at column 62 viz. gross receipts/ turnover and net profit.

As per section 44B, 44BB, 44BBA or 44BBB, following are percentages of income to be reflected in "Net Profit"

Section	Minimum % of gross receipts to be shown as presumptive income
44B	7.5%
44BB	10%
44BBA	5%
44BBB	10%

Part A - Manufacturing AccountInd-AS (Item No. 1 to 3)

This manufacturing account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Manufacturing Account for the financial year 2020-21 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

Part A-Trading Account Ind-AS (Item No. 4 to 12b)

This trading account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Trading Account for the financial year 2020-21 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account. Sl. No. 13 of profit & loss account will be sum total of amount entered in Sl. No. 12 and Sl. No. 12b

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

Part A - P& L Ind-AS (Item No. 13 to 62)

This profit and loss account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the profit and loss account for the financial year 2020-21 as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 62.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

PART A- OI (Other Information)

In Part A-OI, details of allowances and disallowances are required to be furnished as per the Income Tax Act. In case the books of accounts of the business or profession were

required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to 17*) of this part. Otherwise, please fill up the information at items which are applicable.

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report. Please refer Annexure 1 for the fields of Audit report is compared with the Returns.

PART A- QD (Quantitative Details)

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

PART A- OL (Receipt and payment account of company under liquidation)

Please fill up this part only in case of company under liquidation. The details of opening and closing balances of receipts and payments shall also be filled in requisite columns.

Schedule HP- Details of Income from House Property

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/ Deemed Owner	
Field Name	Instruction
Address of property	Please enter the complete address of the property including name of town or city, State, country and Pin code/Zip code. The name of State has to be selected from the drop down list.
Town/City	
State	
Pin code/ Zip code	
Owner of Property	Please select the owner of the property from the dropdown menu: • Self • Deemed Owner
Is the property co-owned	Please state whether the property is co-owned by you along with other owners by ticking the applicable

	checkbox - ☐ Yes ☐ No
Assessee's percentage of share in the Property	If yes, please specify your percentage share in the property in the given box.
Name of Co-owners	If yes, please specify the name, PAN /Aadhaar No. and respective percentage shares of other co-owners of the property. Please add rows as necessary.
PAN/Aadhaar No. of Co-owner(s)	
Percentage share of co-owner(s) in property	
Type of House property	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consists of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.
Name(s) of Tenant	If the property was actually let out during the year or part of the year, please mention name, PAN/Aadhaar No. and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
PAN/Aadhaar No. of Tenant(s)	
PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
1a	Gross rent received/receivable/ lettable value during the year
	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realised
	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
1c	Tax paid to local authorities
	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
1d	Total (1b + 1c)
	This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .
1e	Annual Value (1a-1d)
	This is an auto-populated field representing the amount of Gross rent <i>[1a]</i> as reduced by amounts deductible therefrom for computing annual value <i>[1d]</i>. In case of self-occupied property, this field shall be taken as nil.
1f	Annual value of the
	Please compute the annual value of the share of

	property owned	property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
1g	30% of 1f	Please enter 30% of Annual Value of your share of your property.
1h	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.
1i	Total (1g + 1h)	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [1g] and interest payable on borrowed capital [1h].
1j	Arrears/Unrealized rent received during the year less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
1k	Income from house property 1 (1f-1i+1j)	This is an auto-populated field representing the net income from house property which is computed as annual value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
2	Income from house property 2 (2f-2i+2j)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/loss, if any	The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income/loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.
4	Income under the head "Income from house property"	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + ...] and also the pass through income/loss of the nature of house property [3].

Schedule BP – Computation of income from business or profession

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53, item No. 61(ii) of Part A-P&L and sum total of amount entered in "Net Profit" at item No. 62(b) of Part A-P&L, or in case of Ind-AS companies, at item No. 53 of Part A-P&L – Ind-AS.

In case any amount is reduced from credit side of profit and loss account to be shown under any other head of income, please ensure that the same is correctly reported in the corresponding head of income.

In case any amount is reduced from credit side of profit and loss account being exempt income, please ensure that the same is correctly reported in the schedule of exempt income.

Please note in case the income includes income chargeable from Royalty or Fees for Technical Services (FTS) and you want to claim the benefit of lower tax rates as per the DTAA, then income shall be reported in schedule Other Sources (OS). However, if the same is included in profit & loss account, you may reduce the same from Income Chargeable under the head Business or Profession (BP) at S. No. 3c and report the same under the schedule Other Sources.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads. (Note – Please indicate break-up of Income from Other source between dividend income and other than dividend income)
- Incomes chargeable at special rates u/s 115BBF/115BBG
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Profit and gains from Life insurance business u/s 115B
- Income from activities which are covered under Rule 7, 7A, 7B and 8

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 13.

Item No.14 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 23 is the residual column for entering any other type of income to be added, and it should be minimum of Sr no. (5a to 5d) of Schedule OI. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner,

should be separately reported at item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 34 provide for deductions allowable under various provisions of the Act. Out of these, item No. 33 is a residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 35.

The net business income is computed at item No. 36, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 35*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 37. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 38 as aggregate of net business income (item No. 36) and profits computed on presumptive basis (item No. 37).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 39. In such a case, balance of income deemed as agricultural income should be reported at item No. 40

In any other case, only the figure of net profit from business or profession computed at item No. 38 should be reported at item No. 39.

Please ensure that following audit report have been filed on or before one month prior to due date of filing of return u/s 139(1) in the following cases: -

Section	Form Number
Deduction claimed u/s 33AB(2)	3AC
Deduction claimed u/s 33ABA(2)	3AD
Deduction claimed u/s 35D/35E (form to be filed only when deduction is claimed for the first time)	3AE
Income taxable u/s 44DA	3CE
Income taxable u/s 115VW	66

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in the P&L account.

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business

or profession other than specified business or speculative business (*item No. A39*), income from speculative business (*item No. B44*) and income from specified business (*item No. C50*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business or Insurance business during the current year. Losses from specified businesses or speculative businesses or Insurance business u/s 115B, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable.

Please Note:

1. CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block in the AY 2021-22 wrt to such assets.
2. The taxpayer who have opted for section 115BA, 115BAA and 115BAB are not eligible for depreciation @ 45% (As per Rule 5) and additional depreciation u/s 32(1)(iia) as referred in row no 12, 13 and 14 of schedule DPM.

Schedule DOA

Schedule DOA provides for computation of depreciation admissible under the Income-tax Act for the year in respect of other category of assets - land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable.

Schedule DEP

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule DCG

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule ESR

Schedule ESR captures the details of expenditure on scientific research etc. referred to in section 35, expenditure on agricultural extension project referred to in section 35CCC and expenditure on skilled development project referred to in section 35CCD. The amounts of specified nature debited to the P&L account, if any, should be reported in column (2) of the Schedule. Out of this, the amount which is eligible for deduction under the relevant provision i.e. section 35, section 35CCC or section 35CCD should be reported in column (3).

Further, in case any deduction has been claimed on account of donations to research associations etc., the name, address and PAN of donee and the mode of donation paid should be provided as per Schedule RA.

Please Note : The taxpayer who have opted for section 115BA, 115BAA and 115BAB are not eligible for claiming deduction under section 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(2AA), 35(2AB), 35CCC and 35CCD of the Act

Schedule CG – Capital Gains

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type , except for following: -

- (a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and
- (b) In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5 or item No. B8.

Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year as per schedule 112A & 115AD(1)(b)(iii)-proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso The net capital gains arising on sale of individual scrips should be aggregated and will be auto-populated to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG in schedule SI as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- (i) If you have sold Land & building , quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- (ii) If you are resident and sold land & Building outside India , the details of property and name of buyer should invariably be mentioned irrespective of fact that whether land and building situated outside India , etc.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Amount of STCG/LTCG on assets referred in A1 -A8/ B1-B11 which is chargeable at special rates or not chargeable to Tax in India in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item No. A9/B12.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in column no. 7. This column is applicable only in case of Non-Residents. Please note if TRC flag is "No" income will be chargeable as per the applicable rates specified in

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54D or 54EC or 54G or 54GA. Deduction under section 54EC is available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains

(long-term and short-term) into different baskets according to rate at which the same is chargeable to tax:

- The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable.
- The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly, figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1.

The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, $(A3e*+A4a*+A8a*)$ is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if $(A3e*+A4a*+A8a*)$ represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'.

The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8.

The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 5 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105

3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
19	2019-20	289
20	2020-21	301

If capital gain is arising from the slump sale u/s 50B i.e. figures are reported in A2/B2 of schedule CG, please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)

Schedule 112A & Schedule 115AD(1)(b)(iii)-Proviso

In Schedule 112-A - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non Residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added as required
1a	Share/Unit Acquired	Please select relevant drop down whether share are acquired on or before OR after 31st January 2018
2	ISIN Code	Enter "INNOTREQUIRD" if drop is selected as " After 31st January 2018", otherwise Enter the International Securities Identification Number (ISIN code) in the text box In case the security or share do not have an ISIN Code, mention "INNOTAVAILAB" in this field.

3	Name of the Share/Unit	Enter word "CONSOLIDATED" if drop is selected as " After 31st January 2018" otherwise please enter the name of share/unit in the given box
4	No. of Shares/Units	Enter the number of shares/units sold in the given box, only if drop down at Sl. No. 1a is selected as " On or before 31st January 2018", otherwise please leave this field as blank.
5	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box only if drop down at Sl. No. 1a is selected as " On or before 31st January 2018", otherwise please leave this field as blank.
6	Full value consideration (Total Sale Value 4*5)	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) only if drop down at Sl. No. 1a is selected as " On or before 31st January 2018", otherwise please enter full value consideration if drop at Sl. No. 1a is selected as " After 31st January 2018"
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January,2018	Enter the fair Market Value per share/unit as on 31st January,2018 in the text box only if drop down at Sl. No. 1a is selected as " On or before 31st January 2018", otherwise please leave this field as blank..
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10.
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column 7+ Column 12
14	Long term capital Gain Balance (6-13) Item 5 of LTCG Schedule of CG Item 8 of LTCG Schedule CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

Schedule-OS - Income from other sources

Sl.No	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends, Gross	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii)
i	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
1b	Interest, Gross	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income.
1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
1dii	In case immovable property is received without consideration,	Please enter the stamp duty value of property received without consideration, in

	stamp duty value of property	case the stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 10% of the consideration, whichever is higher. Safe harbour has been increased from 10% to 20% under section 43CA of the Act for the period from 12th November, 2020 to 30th June, 2021 in respect of only primary sale of residential units of value up to Rs. 2 crore. Consequential relief by increasing the safe harbour from 10% to 20% shall also be allowed to buyers of these residential units under section 56(2)(x) of the Act for the said period.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter any other income chargeable under the head 'income from other sources', at normal rates. Please specify nature and amount of such income.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e relating to 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, and 2e below. Please note for non-residents elements related to sl no. 1 will be added only if TRC flag is "Yes" at column no. 7 of S. No. 2e Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.

2a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	Any other income chargeable at special rate (total of di to dxix)	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a

		separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	<u>List of types of income chargeable at special rate</u>	(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) (ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) (iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) (iv) Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5% (v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) (vi) Distributed income being interest referred to in section 194LBA(2) - chargeable u/s 115A(1)(a)(iiac) (vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) (viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A)& 115A(1)(b)(B) (ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b) (x) Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)(a) (xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (xii) Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) (xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section

		115AD(1)(i) (xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA (xv) Anonymous Donations in certain cases chargeable u/s 115BBC (xvi) Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4% (xvii) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF (xviii) Income by way of transfer of carbon credits - chargeable u/s 115BBG (xix) Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.Paragraph EII of Part I of first schedule of Finance Act (xx) Tax on dividend received by an Indian company from specified foreign company-115BBD (xxi) Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%
2d	Pass through income in the nature of income from other sources chargeable at special rates	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation. Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.

List of types of pass through income chargeable at special rates	PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency
	PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency
	PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund
	PTI-115A(1) (a)(iiaa) @ 5% -Interest as per Sec. 194LC(1)
	PTI-115A(1) (a)(iiaa) @ 4% -Interest as per Sec. 194LC(1) proviso
	PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD
	PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA
	PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency
	PTI-115A(1)(b)(A)- Income by way of royalty
	PTI-115A(1)(b)(B)- Income by way of fee for technical services
	PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency
	PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident
	PTI 115BBD - Income received by an Indian company from specified foreign company-115BBD
	PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB)
	PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)
	PTI-115AD(1)(i)proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD
	PTI-115BBA - Income of non-residents sportsmen or sports associations
	PTI-115BBC - Anonymous donations
	Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)
	PTI-115BBF - Income from patent
	PTI-115BBG - Income from transfer of

		carbon credits
		PTI-Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.
2e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of column 2 of the given table. For Non-residents total of fields of column 2 will be computed only if TRC flag is "yes" In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in column no. 7. This column is applicable only in case of Non-Residents. Please note if TRC flag is "No" income will be chargeable as per the applicable rates specified for such income.
3	Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e)</i>	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. Deduction under column "depreciation" will be available only if income is offered in column 1c Deduction under column "Interest expenditure u/s 57(1)" will be available only if dividend income is offered in column 1a. Also the deduction will be restricted to 20%

		of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c(i) where as "Eligible Interest Expenditure u/s 57(i)" can be entered in sl.no.3c(ii). So two fields will be there for "Interest expenditure u/s 57(i)". Refer Annexure 3 for calculation of "Eligible Interest Expenditure u/s 57(i)"
4	Amounts not deductible u/s 58	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	Profits chargeable to tax u/s 59	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.
6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2relating to 1) (If negative take the figure to 4i of Schedule CYLA)	Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by income chargeable at special rates specified in item 2e (related to item 1) and further reduced by deductions u/s 57 [item 3d] and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].
7	Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative)	Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses. This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].
8	Income from the activity of owning and maintaining race horses	Please report in this column net income from the activity of owning and maintaining

		race horses. Please furnish break-up in terms of Gross receipts at item 8a, Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c Profit chargeable to tax as per section 59 relating to this activity at item 8d Compute the net income at item 8e as (8a - 8b + 8c + 8d) In case the net income computed at item 8e is negative, take this figure to item 11xv of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.
9	Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative)	Please compute in this column the aggregate income chargeable under head ‘income from other sources’. This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.
10	Information about accrual/receipt of income from Other Sources	Please report the period-wise details of accrual or receipt of incomes under the head ‘income from other sources’ in the table given at this column. The details have to be furnished separately for: 1. dividend income offered in Sl. No. 1a (i) 2. any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) and 3. Dividend income chargeable at DTAA rates(Refer Annexure 3 & 4 for clarification on how to disclose at sl.no.10(i) and 10(iii)”))

Schedule-CYLA - Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession (excluding Income from life insurance business u/s 115B , speculation business and income from specified business) and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head.

Please note that loss from speculative business or specified business or Insurance Business u/s 115B cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head "income from house property", such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xvii), please mention the total of current year losses set off out of the columns (2), (3) and (4).

In row (xviii), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL at row xiv.

Schedule-BFLA- Details of Income after Set off of Brought Forward Losses of earlier years

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row.

- Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains.
- Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.
- Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year.
- Brought forward loss from specified business can be set off only against positive income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads, **unabsorbed depreciation & allowance under section 35(4)** set-off against positive income of the current year should be mentioned in row (xvi) of column (2), (3) and (4) respectively.

Schedule-CFL -Details of Losses to be carried forward to future years

Please enter the assessment year-wise details of losses brought forward from earlier years in the first eight rows [row (i) to row (x)] under various heads of income at respective columns [column (4) to column (10)].

The column no 4, 9 & 12 are further divided into 3 columns . Please enter the pass through loss distributed by business trust and investment fund to its unit holders as per provisions of 115UB.

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (xii).

In row (xiii), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row no xiv, the head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated below:

Sr. No.	The fields in row no. xiv "2021-22(Current year losses to be carried forward)"	Source of Auto-population
1	House property loss (4)	2xviii of schedule CYLA
2	Loss from business other than loss from speculative business and specified business (5c)	3xviii of schedule CYLA
3	Loss from speculative business (6)	B44 of schedule BP
4	Loss from specified business (7)	C50 of schedule BP
5	Loss from life insurance business u/s 115B (8)	4b of schedule BP
5	Short-term capital loss (9)	(2x+3x+4x+5x) of item E of

		schedule CG
6	Long-term capital loss (10)	(6x+7x+8x) of item E of schedule CG
7	Loss from owning and maintaining race horses (11)	(8e of schedule OS, if –ve)

In row (xv), please enter the amount of current year loss of Investment fund is distributed to unit holder out of row (xiv). As per section 115UB only following loss can be distributed to unit holder

- Loss from House property
- Loss from Capital gains (short Term /Long Term)
- Loss from owning and maintaining race horses

In row (xvi), please enter the current year loss to be carried forward to future years which will be auto-populated as amount entered at row no. xiv as reduced by amount as entered in row no. xv)

In row (xvii), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column which will be auto-populated as amount entered at row no.(xii) as reduced by the loss adjusted in BFLA at row no(xiii) as increased by current year loss to be carried in future years mentioned in Row no xvi

The losses under the head “house property”, ‘profit and gains of business or profession (other than speculative & specified business)”, or ‘capital gains’ allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses & from speculative business can be carried forward only for 4 assessment years and there is no time limit to carry forward the losses from the specified business under 35AD.

Please ensure that taxpayers who have opted for section 115BAA this year, the brought forward losses of earlier years has to recomputed by reducing the loss attributable to deductions under section 10AA, 32(1)(iia) , 32AD, 33AB , 33ABA , 35(1 (ii), 35(1)(iia), 35(1)(iii),35(2AA), 35(2AB), 35AD, 35CCC, 35CCD or deduction under part C of chapter VIA except for the those provided in said section .

Please note : If taxpayer has opted for section 115BAA in the past year and had made the corresponding adjustment is that year, then no adjustments are required to be made in schedule CFL with respect to above mentioned sections.

Schedule–UD- Unabsorbed depreciation and allowance under section 35(4)

In this Schedule, amount of brought forward unabsorbed depreciation and allowance undersection 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year’s income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

Please ensure that taxpayers who have opted for section 115BAA , the unabsorbed depreciation of earlier years has to recomputed by reducing the loss attributable to

section 32(1)(iia)

Schedule-ICDS- Effect of Income Computation Disclosure Standards onprofit

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial no. 11(a) and should be taken to item no. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial no. 11(b) and should be taken to item no. 3(b) of Part A-OI (Other Information).

Please note the amount entered in schedule ICDS should be tallied with Clause No. 13(e) of the Tax audit report, if applicable. Otherwise necessary adjustment will be made as per section 143(1)(iv) while processing the return

Schedule-10AA- Deduction in respect of units located in Special Economic Zone

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

Schedule- 80G - Details of donations entitled for deduction u/s 80G

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule:-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation (Amount which is eligible for deduction)

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that :-

1. The total amount of deduction claimed u/s 80G should also be separately

mentioned in table 1 of the Schedule VI-A.

- No deduction will be allowed u/s 80G in case Donation in cash exceeds ₹ 2,000/-

Schedule-80GGA-Details of donations for scientific research or rural development

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

- Relevant clause under which deduction is claimed
- Name and address of donee
- PAN of donee
- Total amount of donation – give break-up of amount paid in cash along with date of donation /other mode
- Amount which is eligible for deduction

Please note that:-

- The total amount of deduction claimed u/s 80GGA should also be separately mentioned in table 1 of the Schedule VI-A.
- No deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 10,000/- if date of donation is upto 31st May 2020 and Rs. 2000 if date of donation is on & after 01st June 2020.

Schedule- RA- Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

- Name and address of donee
- PAN of donee
- Total amount of donation – give break-up of amount paid in cash/other mode
- Eligible amount of donation

These details of donation have to be furnished in a case where a claim of deduction is made under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

Schedule- 80-IA, Schedule- 80-IB, Schedule- 80-IC and Schedule-80-IE

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC and 80-IE except in the case of following

Schedule 80IB	Form	Field of the form

	Number	
Deduction in the case of multiplex theatre [Section 80-IB(7A)]	10CCBA	Point no 10(v)
Deduction in the case of convention center [Section 80-IB(7B)]	10CCBB	Point no 10(v)
Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	10CCBC	Point no 11(v)
Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	10CCBD	Point no 11 (d)

Please note that the total amount of deduction claimed u/s 80IA, 80IB, 80IC, & 80IE should also be separately mentioned in table 2 of the Schedule VI-A.

Also ensure that the above forms are filed are filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1), if deduction is claimed in any of the section specified above

Schedule-VIA - Deductions under Chapter VI-A

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.			
Table 1. Part B- Deduction in respect of certain payments			
Column No.	Section	Nature of deduction	Instruction
Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21.			
1a	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G. Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.
1b	80GGB	Deduction in respect of contribution	If you are an Indian company, please enter the amount of contribution made by you to any political party or an electoral trust, during

		given by companies to political parties	the year, which is eligible for deduction u/s 80GGB. Please note that no deduction shall be allowed under this section in respect of any sum contributed by way of cash.
1c	80GGA	Deduction in respect of donation for scientific research or rural development	Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA. Please fill up details of donations in Schedule 80GGA. Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- /Rs. 2000 as the case maybe unless such sum is paid by any mode other than cash.
1d	80GGC	Deduction in respect of contributions given by any person to Political parties	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash.
Table 2. Part C- Deduction in respect of certain incomes			
Please Note , if you have opted for Taxation u/s 115BA , 115BAA & 115BAB , you are not eligible to take deductions under part C of chapter VIA ,unless as specified below			
2e	80-IA	Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.	Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IA.
2f	80-IAB	Deduction in respect of profits and gains by an undertaking or enterprise engaged in	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.

		development of Special Economic Zone	
2g	80-IAC	Special provision in respect of specified business	In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business.
2h	80-IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings	Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IB
2i	80-IBA	Deductions in respect of profits and gains from housing projects	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA.
2j	80-IC/ 80-IE	Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States	Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE. Please furnish the details of deduction claimed in respect of each eligible undertaking or enterprise in the Schedule 80-IC/80-IE.
2k	80JJA	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste	Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA.
2l	80JJAA	Deduction in respect of employment of	Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business

		new workmen	during the year u/s 80JJAA. Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L/P & L IndAS in a case where regular books of accounts are maintained for the business activity during the year. Please ensure that you have filed form 10DA at e-filing portal on or before one month prior to due date of filing of return u/s 139(1) Please note the if you have opted for taxation u/s 115BA, 115BAA & 115BAB , you are eligible to claim the deduction under this section.
2m	80LA(1)	Deduction in respect of certain incomes of Offshore Banking Units	Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1).- Please ensure that you have filed form 10CCF at e-filing portal along with return of income
2n	80LA(1A)	Deduction in respect of Certain Income of unit of International Financial Services Centre	Please enter the amount of deduction in the respect of certain incomes of unit of "International Financial Services Centre which is eligible for deduction u/s 80LA(1A) Please ensure that you have filed form 10CCF at e-filing portal along with return of income. Please note the if you have opted for taxation u/s 115BAA you are eligible to claim the deduction under this section.
2o	80M	Deduction in respect of certain inter-corporate dividends.	Please enter the (i) Date of distribution of Dividend (ii) Amount distributed (iii) Under which head dividend is declared – Schedule BP/ Schedule OS Please note : Deduction will be allowed only wrt amounts which is distributed by the company one month before due date of

			filing of return of income u/s 139(1)
2p	80PA	Deduction in respect of Income of Producer Companies	Please enter the amount of deduction in respect of Income of producer companies which are eligible for claiming deduction u/s 80PA
Total Deduction under Part C (total of e to p)			This is an auto-populated field representing the total of deductions claimed in part c (total of "e to p")
3		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1) and total deduction claimed under part C (2).

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule CG, Schedule OS, Schedule BP or Schedule BFLA, as indicated against each type of income.

Schedule-EI - Details of Exempt Income (Income not to be included in total income or not chargeable to tax)

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, dividend, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax.		
Field No.	Field Name	Instruction
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the • Rule 7A (income from manufacture of rubber), • Rule 7B (income from manufacture from coffee) or • Rule 8 (income from manufacture from tea) of the Income-tax Rules should not be

		included in the gross agricultural receipts here.
2ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income.
2iii	Unabsorbed agricultural loss of previous eight assessment years	Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
2iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP)	Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40
2v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [2i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [2iv] and as reduced by expenditure [2ii] and unabsorbed agricultural losses [2iii].
2vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
3	Other exempt income,	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
4	Income not chargeable to tax as per DTAA	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained

		from the jurisdiction of residence.
5	Pass through income not chargeable to tax (Schedule PTI)	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
6	Total (1 + 2 + 3+ 4 + 5)	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year. This is an auto-populated figure representing the sum of figures computed as interest income at column [1], , net agricultural income at column 2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [4] and pass through income not chargeable to tax at column [5].

Schedule PTI-Pass Through Income/loss details from business trust or investment fund as per section 115UA, 115UB

In this Schedule, please report the details of pass through income/losses as per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from dropdown menu:- Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name of business trust /investment fund in column no 3 .
PAN of the business trust/ investment fund	Enter the PAN of the business trust /investment fund in the text box in column no 4.
Head of Income& Current year income	Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)

Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.
Net Income/ Loss (7-8)	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
TDS on such amount, if any	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income.

Schedule MAT - Computation of Minimum Alternate Tax payable u/s 115JB

In this Schedule, please furnish the details of computation of Minimum Alternate Tax (MAT) payable under section 115JB (special provisions for payment of tax by certain companies). This computation should be based on Profit and Loss account which is laid before the Annual General Meeting (AGM) in accordance with the provisions of section 129 of the Companies Act, 2013. The MAT payable shall be 15 percent of the 'book profit' computed under section 115JB.

The computation of 'book profit' and MAT under this Schedule should be based on the audit report in Form No. 29B, which has to be filed electronically one month before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible in foreign exchange, the MAT payable shall be 9 percent of the 'book profit' computed u/s 115JB.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not required to compute the Minimum Alternate Tax as per section 115 JB.

Schedule MATC – Computation of tax credit u/s 115JAA

Credit for MAT paid in assessment year 2008-09 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year. However, the amount of credit is restricted to the extent of normal tax liability for the current assessment year exceeding the MAT liability for the current assessment year.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not eligible to take credit of taxes paid under MAT as per section 115JAA.

Schedule BBS - Details of tax on distributed income of a domestic company on buy-back of shares

In case you are a domestic company and have distributed any income on buy-back of shares from a shareholder, please enter the details of distributed income of the company, tax on distributed income payable u/s 115QA, interest payable for delay u/s 115QB, and details of actual payment of tax on distributed income in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of payment of any consideration to the shareholder on buy-back of shares.

Please note that simple interest is chargeable under section 115QB at the rate of 1% for every month or part thereof during which the payment of the tax on distributed income to the credit of Central Government is delayed.

Schedule TPA - Details of tax on secondary adjustment as per section 92CE(2A)

Please select the relevant dropdown of the financial year (FY 2019-20 or FY 2020-21) and enter the amount of primary adjustment on which option u/s 92CE(2A) is exercised on such excess money or part thereof. The adjustment should be in respect of amount which has not been repatriated in India as per section 92CE of the Act.

The Additional Tax & surcharge will be computed at the rate of 18% and 12% respectively on the such excess money or part thereof.

Please note that the taxes paid under section 92CE(2A) will be treated as final payment and no further credit shall be claimed.

Schedule FSI - Details of Income from outside India and tax relief

Schedule FSI is applicable for the taxpayer who is resident in India.

In this Schedule, please report the details of income, which is already included in total income, accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income reported in schedule FSI in order to claim credit.

Schedule TR - Summary of tax relief claimed for taxes paid outside India

Schedule TR is applicable for the taxpayer who is resident in India.

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available that will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

Schedule FA - Details of Foreign Assets and Income from any source outside India

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period
- Table D - Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period
- Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not

reported in tables A1 to F)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA.

For this purpose,-

- (a) Beneficial owner in respect of an asset means a person who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the person providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means a person who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
 - (iv) a trust of which the resident assessee has beneficial or ownership interest;
 - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2020 to 31st December, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1st April, 2020 to 31st March, 2021 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1st April, 2020, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA, Even then you are required to report such foreign assets in the Schedule AL-1/AL-2 (if applicable)

Schedule SH-1-Shareholding of Unlisted Company (other than a start-up for which Schedule SH-2 is to be filled up)

If you are an unlisted company other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a

company limited by guarantee under section 3(2) of Companies Act, 2013 or, please furnish the following details in respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2021;
- (ii) The details of share application money pending allotment as on 31st March, 2021; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2021 but had a shareholding during the financial year 2020-21.

This schedule is not required to be filled up by the foreign unlisted company.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule SH-2 and not in this Schedule, otherwise fill this Schedule.

In case shares have been acquired by the shareholder by way of transfer, and not by way of allotment made by the company, the details of shareholding should be entered in the respective columns of the Table in Schedule SH-I, as under-

- (i) Name of Shareholder: - Enter name of the person holding shares as on end of the previous year (current shareholder).
- (ii) Date of allotment:-Enter date on which shares were transferred to the current shareholder as per companies register.
- (iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.
- (iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.
- (v) Amount received: - Enter the total amount received by the company from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.

Further, PAN of shareholder should be furnished in Schedule SH-I, only if available. However, in case the shareholder is a non-resident, having no PAN, a default value can be entered in place of PAN such as "NORES9999N". Similarly, in case PAN of the shareholder is not available due to any other reason, a default value can be entered in place of PAN such as "NOAVL9999N"

Schedule SH-2 - Shareholding of Start-ups (which has filed declaration in Form-2 with DPIIT)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the following details of shareholding of the company in the respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2021;
- (ii) The details of share application money pending allotment as on 31st March, 2021; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March,

2021 but had a shareholding during the financial year 2020-21.

In cases where shares of a start-up company have been acquired by the shareholder by way of transfer, the details of shareholding should be entered in the respective column of the table in Schedule SH-2, as under-

- (i) Name of Shareholder: - Enter name of the person holding shares as on end of the previous year (current shareholder).
- (ii) Date of allotment: -Enter date on which shares were transferred to the current shareholder as per companies register.
- (iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.
- (iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.
- (v) Paid up value per share: - Enter the amount received by the company for each share, from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.
- (vi) Share premium: - Enter the amount of premium per share at which shares were allotted by the company to the original shareholder.

Schedule AL-1 - Assets and liabilities as at the end of the year (for unlisted company other than start-up for which Schedule AL-2 is required to be filled up)

If you are an unlisted company, please furnish the details of assets and liabilities of the company in the respective items of this Schedule. This schedule is not required to be filled up by the foreign unlisted company.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule AL-2 and not in this Schedule, otherwise fill this Schedule.

Please note the following points:-

1. Details of assets held as stock-in-trade of business are also required to be reported in schedule AL-1 . In case jewellery/motor vehicle etc. is held as stock-in-trade of business, the drop-down value "stock-in-trade" should be selected against the field "purpose for which used", while filling up details in the relevant table (table „I" or table „H"). In such cases, only the aggregate values are required to be filled up, and the particular details of each asset held as stock-in-trade is not required to be reported.
2. In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA , The same is also required to report in the Schedule AL-1/AL-2 (if applicable)
3. In the departmental utility of ITR-6, at the beginning of Schedule AL-1/ Schedule AL2, the taxpayer is required to answer the question _"Do you have assets and liabilities as at the end of the year as mentioned in Schedule AL-1/Schedule AL-2?". In case the taxpayer selects "No" in the drop-down provided against the question, the details in Schedule AL-1/Schedule AL-2 are not required to be filled up. In case

the taxpayer selects "Yes" in the drop-down provided against the question, it is mandatory to furnish the requisite details in at least one of the Tables given in Schedule AL-1/Schedule AL-2.

Schedule AL-2 - Assets and liabilities as at the end of the year (for start-up which has filed declaration in Form-2 with DPIIT only)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the details of assets and liabilities of the company in the respective items of this Schedule.

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Schedule FD –Break-up of payments/receipts in Foreign currency

In case of an assessee who is not liable to get accounts audited u/s 44AB, the details of receipts and payments made during the year in foreign currency should be filled up in this Schedule. The break-up of receipts and payments in foreign currency is required to be reported only in respect of business operations in India.

Part B – TI -Computation of total income

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – 'Income from house property', 'Income from business or profession', 'Capital gains' and 'Income from other sources'. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

Field No.	Field Name	Instruction
1	Income from house property	Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP.

		In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.
2	Profits and gains from business or profession	Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A39, E3(ii) and E3(iii) of Schedule BP respectively. In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item E of Schedule BP for intra-head set-off against income from speculative business or specified business or income from life insurance business u/s 115B, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible. In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should be taken to Schedule CFL directly for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible. Please enter the amount of business

		profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) or u/s 115B (<i>income from insurance business</i>) at column 2(iv). The loss from life insurance business should be taken to schedule CFL for carry forward to subsequent years, as permissible. The aggregate amount of profits and gains from business or profession will be auto0populated at column 2(v). In case the computed figure is a loss, please enter nil in column 2(v).
3	Capital gains	Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG. In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible. Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).
4	Income from other sources	Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively. In case a loss figure is computed under the

		head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.
5	Total of head wise income	Please enter the aggregate of incomes computed under various heads in this column. This field will be auto-populated as aggregate of total of Income from house property [1] , Profit & gains from Business & profession [2v] , Capital Gains[3c] and income from other sources [4d]
6	Losses of current year to be set off against 5	Please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.
7	Balance after set off current year losses (5-6)	Please enter remaining current year income after inter-head set-off of current year losses. This is an auto-populated figure taken as aggregate of head-wise income [column (5)] as reduced by current year losses allowed to be set-off [column (6)].
8	Brought forward losses to be set off against 7	Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and

		unabsorbed depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA. This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.
9	Gross Total income (7-8)	Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances. This is an auto-populated figure taken as balance of current year income [<i>column (7)</i>] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [<i>column (8)</i>].
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9). This figure should be taken from column (i) of Schedule SI.
11	Deductions under Chapter VI-A	Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form. In column 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) of Schedule VI-A. The claim here should be limited up to total of Income chargeable at normal rates i.e. aggregate of total of row (i+ii+iv+v+viii+xiii+xiv) of BFLA column 5 of schedule BFLA

		In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim of part C deductions excluding deduction claimed u/s 80M, if any should be limited upto the amount of profits from specified business [column 5(ii) of schedule BFLA as reduced by 37(i) of BP]. In column 11(c), the total claim of deduction under Chapter VI-A should be entered i.e. total of 11(a) and 11(b)
12	Deduction u/s 10AA	Please enter the total amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA. Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.
13	Total income	Please enter the amount of total income chargeable to tax for the previous year at this column. This is an auto-populated figure taken as Gross Total Income [column (9)] as reduced by total deductions claimed under chapter VI-A [column 11(c)] and deductions claimed u/s 10AA [column (12)]. Please note : the deduction u/s 10AA should not exceed ii5 of the BFLA as reduced by 11b (excluding deduction u/s 80M) of part BTI
14	Income chargeable to tax at special rates	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income. This figure should be taken from column (i) of Schedule SI.
15	Income chargeable to tax at normal rates	Please enter the amount of total income for the previous year which is chargeable to tax at normal rates in this column. This is an auto-populated figure taken as

		Total Income [column (13)] as reduced by total income chargeable at special rates [column 14].
16	Net agricultural income	Please report in this column net agricultural income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax. Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.
17	Losses of current year to be carried forward	Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years. This figure should be taken head-wise total of row (xvi) of Schedule CFL.
18	Deemed income under section 115JB	Please report in this column 'book profits' computed u/s 115JB for the purpose of determining Minimum Alternate Tax (MAT) payable for the current year. Please ensure to fill up Schedule MAT of this ITR form.

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Minimum Alternate Tax (MAT) payable on book profit u/s 115JB. The gross tax liability for the year is taken as higher of these two, against which claim of MAT credit and tax reliefs under sections 90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	Tax payable on deemed income under section 115JB	In column 1(a), please enter the amount of the Minimum Alternate Tax (MAT) payable on 'book profits' computed under section 115JB, as per item No. 10 of Schedule MAT. Compute surcharge and health and education cess leviable on MAT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax

		payable on 'book profit' as aggregate of MAT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.
2	Tax payable on total income	Please compute tax payable on total income as per normal provisions in this column. In column 2(a), compute tax at normal applicable rates on the total income chargeable at normal rates, as entered at column 15 of Part B-TI. In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In column 2(c), please enter the amount of tax payable on total income, which is aggregate of tax payable at normal rates [2(a)] and tax payable at special rates [2(b)]. Compute surcharge and health and education cess leviable on tax liability in columns 2(d) and 2(e) respectively. In column 2(f), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(c), 2(d) and 2(e) respectively.
3	Gross tax payable	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross MAT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 2(f)</i>].
4	Credit under section 115JAA of tax paid in earlier years	In case the gross MAT payable is higher than the gross tax payable as per normal provisions, please enter in this column MAT credit of earlier years utilized against the gross MAT payable for this year. The figure of MAT credit utilized should be taken as per Schedule MATC.
5	Tax payable after credit under section 115JAA	Please enter the net tax payable for the year after allowing credit of MAT of earlier years (if applicable).
6	Tax relief	In column 6(a), please enter the amount tax relief claim for taxes paid outside India

		in respect of countries where DTAA is applicable, as per section 90 or section 90A. In column 6(b), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91. In column 6(c), please compute the aggregate of claims of tax relief in the above columns.
7	Net tax liability (5 – 6c)	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
8	Interest and Fee payable	In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A. In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B. In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F. The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2021. However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-. In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.
9	Aggregate liability (7+8e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.

10	Taxes Paid	In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year. The details of these tax payments should be mentioned at column 15 of Part B-TTI.
11	Amount payable	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
12	Refund	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India , please select “no” for the drop down available at “Do you have a bank account in India”
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or as per SWIFT code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
	Country of Location	Please enter the country of location of bank in case of non-resident
	IBAN	Please enter IBAN in case of bank accounts other than India
14.	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the “previous year” (in

	(ii) have signing authority in any account located outside India; or (iii) have income from any source outside India?	India) as also at any time during the “relevant accounting period” (in the foreign tax jurisdiction), please tick ‘Yes’ in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick ‘No’.

Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

Part- B - Details of Tax Deducted at Source on income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C or 16D issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person <i>[Other person as per Rule 37BA(2)]</i>	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list. Self Other person
3	PAN/Aadhaar No. of other person <i>(If TDS credit related to other person)</i>	In case TDS credit relates to other person <i>[as specified in column (2)]</i> , please enter PAN/Aadhaar of the other person.
4	TAN of the Deductor/PAN or Aadhaar No. of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN or Aadhaar number of the tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and

		column 6 respectively. Please Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows.
7 & 8	TDS of the current financial year (TDS deducted during the FY 2020-21)	Please enter the amount of total tax deducted at source for the current financial year. Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of any other person as per rule 37BA(2). In some cases, TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then in such cases no TDS credit should be claimed under the column “in own hands” for the current year. If this is done, the column “Corresponding receipt offered” is greyed-off and is not required to be filled up.
11 & 12	Corresponding receipt /withdrawals offered	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income, and head of income under which income is offered in column 11 and column 12 respectively. Please Note : Select drop down as ‘Not applicable (only in case TDS is deducted u/s 194N)’ in column no 12 if TDS is claimed u/s 194N of the Act
13	TDS credit being carried	Please enter the amount of remaining TDS

	forward	credit which is being carried forward to subsequent years.

Part- C – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	Field Name	Instruction
2	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4 & 5	Unclaimed TCS brought forward (b/f)	Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4 & 5) and TCS of the current financial year (col. 6) should be reported in different rows
6	TCS of the current financial year (TCS collected during the FY 2019-20)	Please enter the amount of Tax collected at source for the current financial year.
7	Amount out of (5) or (6) being claimed this year <i>(only if corresponding receipt is being offered for tax this year)</i>	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income.
8	Amount out of (5) or (6) being carried forward	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

The return of income can be verified by the Managing Director of the company. In case the Managing Director is not able to verify the return for any unavoidable reason, or there is no Managing Director, the return can be verified by any other Director of the company.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

Tax Rates as per the normal provisions of Income Tax Act for the income other than covered in schedule SI

Type of Company	Tax Rates	Surcharge		Health & Education Cess
Domestic Company		Total Income exceeds 1 Crore rupee but less than 10crores	Total income exceeds 10 cores	
Section 115BA	25%	7%	12%	4%
Section 115BAA	22%	Refer Note 1	Refer Note 1	4%
Section 115BAB	15% (PGBP) 22% (other than PGBP)	Refer Note 1	Refer Note 1	4%
If Not covered above ,				
Gross receipt in the previous year 2017-18 does not exceed 400 crores is flagged as "yes"	25%	7%	12%	4%
Gross receipt in the previous year 2017-18 does not exceed 400 crores is flagged as "NO"	30%	7%	12%	4%
Foreign Company	40%	2%	5%	4%

* Note 1 : In case 115BAA/115BAB- Surcharge will be computed @ 10% irrespective of total income

BUSINESS CODES FOR ITR FORMS FOR A.Y 2021-22

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015

	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006

Manufacture of cocoa, chocolates and sugar confectionery	04007
Flour milling	04008
Rice milling	04009
Dal milling	04010
Manufacture of other grain mill products	04011
Manufacture of bakery products	04012
Manufacture of starch products	04013
Manufacture of animal feeds	04014
Manufacture of other food products	04015
Manufacturing of wines	04016
Manufacture of beer	04017
Manufacture of malt liquors	04018
Distilling and blending of spirits, production of ethyl alcohol	04019
Manufacture of mineral water	04020
Manufacture of soft drinks	04021
Manufacture of other non-alcoholic beverages	04022
Manufacture of tobacco products	04023
Manufacture of textiles (other than by handloom)	04024
Manufacture of textiles using handlooms (khadi)	04025
Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
Manufacture of wearing apparel	04028
Tanning and dressing of leather	04029
Manufacture of luggage, handbags and the like saddler and harness	04030
Manufacture of footwear	04031
Manufacture of wood and wood products, cork, straw and plaiting material	04032
Manufacture of paper and paper products	04033
Publishing, printing and reproduction of recorded media	04034
Manufacture of coke oven products	04035
Manufacture of refined petroleum products	04036
Processing of nuclear fuel	04037
Manufacture of fertilizers and nitrogen compounds	04038
Manufacture of plastics in primary forms and of synthetic rubber	04039
Manufacture of paints, varnishes and similar coatings	04040
Manufacture of pharmaceuticals, medicinal	04041

	chemicals and botanical products	
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047
	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and non-ferrous metals	04057
	Manufacture of non-metallic mineral products	04058
	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062
	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufacture of lifting and handling equipment	04065
	Manufacture of other general purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067
	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074

	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts-civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour,	06005

	runways etc.	
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories-wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009

	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009

	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office,	14008

	accounting and computing machinery	
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003

	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014

	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_1
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_1
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified

Annexure 1

Important points to remember while filing return of income in ITR utility (online or offline)

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Category A Rules for ITR 6 are as below:

S. No.	Category	Description of Rules	Mapping
1	A	Value claimed in 80-IA field in sch VI A at sl.no. 2e cannot be higher than the value in Sch 80-	If the system calculated value at field (2e) of Part C- Deduction in respect of certain incomes of Schedule VI-A is

		IA at sl.no.2f	higher than the amount at Sl no (f) of schedule 80IA
2	A	Assessee cannot claim deduction u/s 80IA in Sl. No. 2e of schedule VI-A without filling Schedule 80IA	If the system calculated value at field (2e) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled.
3	D	Deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB or u/s. 80 IC or u/s. 80IE is claimed but Form 10CCB is not filed / 10CCB is not filed within due date for the AY 2021-22 or date as extended	If sum of S.No (e) of "Schedule 80-IA">0 or sum of S.No (a+b+c+d+e+f+g+h) of "Schedule 80-IB"> 0 or S. No (e) of "Schedule-IC/IE">0 , In schedule VI_A , sl. no. 2(f)"80IAB" >0 or In schedule VI_A , sl. no. 2(g)"80IAC" >0 or and form 10CCB for the AY 2021-22 is not filed/ 10CCB is not filed within due date.
4	D	Deduction u/s 80-IB(11B) is claimed in the Income Tax Return but Form 10CCBC is not filed/ Form 10CCBC is not filed within due date for the AY 2021-22 or date as extended	If sl.no.11b in Part BTI > 0 and amount entered at S.No (I) of "Schedule 80-IB">0, and form 10CCBC for the AY 2021-22 is not filed/Form 10CCBC is not filed within due date.
5	A	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d +e)	If value at field f is not equal to the sum of sl no (a+b+c+d+e)
6	A	Total Part C deduction under schedule VI-A (Excl. deduction u/s 80M) cannot exceed Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable after adjusting the current & brought forward lossess and reducing income u/s 44AE "	In Schedule VI-A, under "Part -C deduction in respect of certain incomes", in Sl.No.2(Excl. deduction u/s 80M at Sl. No. 2o) , claimed is more than the amount shown in sl no ii5 of schedule BFLA - 37(i) of Schedule BP i.e [Sl. No. 2 - Sl. No. 2o] of schedule VI-A > (ii5)of BFLA-37(i) of schedule BP
7	A	Value claimed in 80-IB at Sl. No. 2h of Sch VI A cannot be higher than the value in Sch 80-IB at "Sl. No. K"	If the system computed value at field (h) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no ~~K~~ (h) of Schedule 80-IB

8	A	In schedule VI-A , Sl. No. 2h - Deduction u/s 80-IB cannot be claimed unless schedule 80-IB is filled	If the system computed value at field (h) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO and Schedule 80-IB (Sl. No. K) is null/Blank
9	D	Deduction u/s 80-IB(11C) is claimed in the Income Tax Return but Form 10CCBD is not filed/Form 10CCBD is not filed within due date or extended due date for the AY 2021-22	If sl.no.11b in Part BTI > 0 AND amount entered at S.No (j) 80IB(11C) of "Schedule 80-IB">0, and form 10CCBD for the AY 2021-22 is not filed/ Form 10CCBD is not filed within due date.
10	D	Deduction u/s 80-IB(7A) is claimed in the Income Tax Return but Form 10CCBA is not filed/ Form 10CCBA is not filed within due date or extended due date for the AY 2020-21	If If sl.no.11b in Part BTI > 0 AND amount entered at S.No (d) 80IB(7A) of "Schedule 80-IB">0, and form 10CCBA for the AY 2021-22 is not filed/ Form 10CCBA is not filed within due date
11	D	Deduction u/s 80-IB(7B) is claimed in the Income Tax Return but Form 10CCBB is not filed/ Form 10CCBB is not filed within due date or extended due date for the AY 2020-21	If If sl.no.11b in Part BTI > 0 AND amount entered at S.No. (e) 80IB(7B) of "Schedule 80-IB">0, and form 10CCBB for the AY 2021-22 is not filed/ Form 10CCBB is not filed within due date .
12	A	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to j)	If value at field k of schedule 80-IB is not equal to the sum of sl no a to j
13	A	Value claimed in 80-IC or 80IE at Sl. No. 2j in Sch VI A cannot be higher than the value in Sch 80-IC/80IE (Sl. No. e)	If the system calculated value value at field (j) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no (e) of Schedule 80-IC/80IE
14	A	In schedule VI-A , Sl. No. 2j , Deduction u/s 80-IC/IE cannot be claimed unless schedule 80-IC/IE is filled.	If the value at field (j) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO than Schedule 80IC/80IE (Sl. no. e)= Blank/Null/0
15	A	Schedule 80-IC/80IE sl. no e should be equal to sum of sl. no. a to dh	If value at field e is not equal to the sum of sl no a +b+c+dh in schedule 80IC/80IE
16	A	Schedule 80-IC or 80IE sl. no dh should be equal to sum of sl. no. (da+db+dc+dd+de+df+dg)	if value at field dh is not equal to the sum of sl. no (da+db+dc+dd+de+df+dg) in schedule 80IC/80IE
17	A	In Schedule EI Sl.no. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income	If in Schedule EI Sl. No. 5 ~~6~~ is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of

		mentioned in Schedule PTI	business trust / investment fund
18	A	In Schedule EI Sl.no. 6 is not equal to sum of Sl.no 1+2(v)+3+4+5	Schedule EI Sl.no.6 is not equal to sum of Sl.no 1+2(v)+3+4+5
19	A	In Schedule EI Sl.no. 2v should be equal to sum of Sl. no i-ii-iii+iv	Schedule EI Sl.no. 2v is not equal to Sl.no i-ii-iii+iv Note: This rule will be applicable only when output of Sl. No. i-ii-iii+iv is positive or equal to 0.
20	A	In Schedule EI Sr. 2 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 40 of Schedule BP	Schedule EI Sr. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 40 of Schedule BP
21	A	Income selected in 2c"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI,after reducing applicable DTAA income , if any .	Amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS sl no 2c is not equal. Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)
22	A	Income selected in sl no 2d"Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI, after reducing applicable DTAA income , if any .	Amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS sl no 2d is not equal Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident .

			If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)
23	A	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in sl. No 2a schedule OS, after reducing applicable DTAA income , if any .	Amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in sl no 2a of schedule OS Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)
24	A	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	Amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in sl no 2b of schedule OS
25	A	In schedule SI , income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI should match with amount of income offered in sl no 3e of schedule BP	If value at field "income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI is not equal to sl no 3e of schedule BP

26	A	In schedule SI , Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in sl no 3d of schedule BP	In schedule SI , Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in sl no 3d of schedule BP
27	A	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	Amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no 2e of schedule OS
28	A	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, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG - DTAA, LTCG- DTAA fields	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT , STCG -DTAA, LTCG- DTAA
29	A	In Schedule SI tax computed in column (ii) can not be null if income in column (i) is greater than zero	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field, 112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units, STCG & LTCG chargeable as per DTAA
30	A	In schedule SI , No special Income shown in column (i) but tax at special rates computed in Column (ii)	Part B TTI Sl. No. 2b is not consistent with total of Col.(ii) of Schedule SI
31	A	Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5vi of schedule BFLA	Total of income u/s 111A or section 115AD(1)(ii) Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI is not equal to SI no 5vi of schedule BFLA

32	A	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vii of schedule BFLA	Total 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 is not equal to sl no 5vii of schedule BFLA
33	A	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in sl no 5xi of schedule BFLA	Total of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SI is not equal to sl no 5xi of schedule BFLA
34	A	Sum of income u/s (i)112 proviso (LTCG on listed securities/ units without indexation), (ii)112(1)(c)(iii) (LTCG for non-resident on unlisted securities), (iii)112A (LTCG on sale of shares on which STT is paid), (iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB), (v)115AC(1)(c) (LTCG for non-resident on bonds/GDR), (vi)115AD(1)(b)(iii)-LTCG by FII, (vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), (viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, (ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x schedule BFLA	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 112A (LTCG on sale of shares on which STT is paid), 115AB(1)(b) (LTCG for non-resident on units referred in section115AB), 115AC(1)(c) (LTCG for non-resident on bonds/GDR), 115AD(1)(b)(iii) -LTCG by FII, 115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x schedule BFLA
35	A	Total of Income (i) of schedule SI should match with sum of individual line items	Total of all special incomes at (i) should match with total income in schedule SI

36	A	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI	Total of all tax on special incomes at (ii) should match with total tax in schedule SI
37	A	If deduction under section 80G claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80G	In schedule VI A , value in field 80G (Pt. a) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
38	D	In Part B TI , Sl. No. 11B>0 and Value at field (I) of Part C - Deduction in Schedule VI-A is greater than ZERO and Form 10DA has not been filed	If in part BTI sl.no.11b>0 and the value at field (I) of Part C -Deduction in Schedule VI-A is greater than ZERO then Form 10DA has not been filed
39	A	In Schedule VIA Sl no 3 should be equal to total of sl no 1&2	In Schedule VIA Sl no 3 is not equal to total of sl no 1&2 Note : Restrict to value of (Sl.no.9 - Sl.no.10) in Part BTI if (9-10)>0, else restrict to 0.
40	A	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" should be equal to sum of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC"	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" is not equal to total of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC" Note : Restrict to value of (Sl.no.9 - Sl.no.10) in Part BTI if (9-10)>0, else restrict to 0. This is not applicable , if section 115BAB is selected in part A general.
41	A	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" should be equal to sum of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC"	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" is not equal to total of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC" Note : Restrict to value to ii5 of schedule BFLA,.This is applicable , only if section 115BAB is selected in part A general

42	A	In Schedule VIA Sl no 2 "Part C - Deduction in respect of certain incomes" should be equal to total of sl no e "section 80-IA " to sl. No p "section 80PA"	In Schedule VIA Sl no 2 "Deduction in respect of certain incomes" is not equal to total of sl no e "section 80-IA " to sl. No p "section 80PA" Note : Restrict Sl. No. 2 (as reduced by deduction u/s 80M) to value to ii5 of schedule BFLA as reduced by income u/s 44AE"37(i)" i.e (Sl. No. 2 - Sl. No. 2o)of schedule VI_A should not exceed (ii5)of BFLA-37(i) of schedule BP
43	D	In Part BTI Part C - Deduction can be claimed if the return is filed on or before the due date specified u/s 139(1)	Part BTI value at sl.no.11b is > 0 and in schedule VI-A part C (Sl. No. 2 - Sl. NO. 2I 80JJAA) >0 date of filing of return is beyond due date of filing of return
44	A	In Schedule PTI, Col. 9 should be equal to Col. 7-8	In schedule PTI Col. 9 should be equal to output of Col. 7-8 for all blocks Note : For fields "Dividend", Others in Sl.no.5(iii) Other sources and for fields at sl.no.5(iv), value at sl.no. 9 should be equal to sl.no. 7 (as sl.no.8 is greyed off, 9 should be equal to 7)
45	A	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
46	A	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
47	A	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
48	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
49	A	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)	In schedule FSI, column e is not lower of column c or column d
50	A	Schedule FSI is not applicable for non residents	In Part A General, residential status is Non Resident and details are filled in Schedule FSI

51	A	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.
52	A	In schedule TR, Sl. No 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" should be equal to total of column d "Total tax relief available" wherever section 90/90A is selected in column e "Section under which relief claimed"	In Schedule TR, sl no 2 is not equal to sum of col no 1d if col no e is 90/90A
53	A	In schedule TR, Sl. No. 3, Total Tax relief available in respect of country where DTAA is not applicable should be equal to total of column d "Total tax relief available" wherever section "91" is selected in column e "Section under which relief claimed"	In Schedule TR, sl no 3 is not equal to sum of col no 1d if col no e is 91
54	A	In schedule TR, sl no 2+3 is should be equal to sum total of column 1d	In schedule TR, sl no 2+3 is not equal to total of column 1d
55	A	Schedule TR is not applicable for non residents	In Part A General, residential status is Non Resident and details are filled in Schedule TR
56	A	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	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
57	A	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	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
58	A	If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily filled.	If "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is blank (Note : if "0" is there, then error should not come)
59	A	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled.	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled.

60	A	In Schedule TCS, "The Amount of TCS claimed this year" Column 7 is more than "Tax collected"	If in "Schedule TCS" Sl.no 7 is more than TOTAL OF Sl.no 5 or Sl. No.6
61	A	In Schedule IT , Total of col 5 Tax Paid/Amount should be equal to sum of individual values	Total is not equal to sum of individual values mentioned in column 5
62	A	In Schedule TCS total of col 7 "TCS credit out of (5) or (6) being claimed this year" should be equal to sum of individual values	In schedule TCS -Total of column 7 "TCS claimed this year" is not equal to Sum of individual values of column
63	A	In Schedule TDS (Other than salary)[As per Form 16A/16B/16C/16D], , "The Amount of TDS claimed this year" is more than "Tax deducted"	If in Schedule TDS 1 or TDS 2 Sl.no "9" is more than Sl.no "7" or Sl.no "6" or TDS of 8.
64	A	In Schedule TDS (As per Form 16A/16B/16C/16D)/TCS, year of tax deduction cannot be '0' / 'null ' if there is a claim brought forward of TDS	In Schedule TDS 1/ TDS 2 Col. No. 6 >0 and Co No. 5 =Null/Blank Or In Schedule TCS Col. No. 5>0 and col. 4 = Null/ Blank
65	A	In Schedule TDS -1 or TDS 2 total of 'TDS Credit claimed this year" should be equal to sum of individual values	In schedule TDS -1 -Total TDS credit claimed this year is not equal to sum of individual values mentioned
66	A	In Schedule TDS -1 or TDS-2 , Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows	If Col 6 & Col 7 of Schedule TDS1 (Other than salary) and Schedule TDS2(Other than salary) are filled in the same row. Note: If both the field are more than zero in the same row, then it should block the xml.
67	A	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 furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of 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 furnished by Deductor).

68	A	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), if TDS is claimed then Corresponding Income/ withdrawals offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. Note : If value at column 9>0, then only rule will be applicable.
69	A	In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor),, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
70	A	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor)	If in Schedule TDS(1), 15B1, SI. No. 9 "TDS Claimed" is more than SI.No. 8 "TDS Deducted" in case of current year TDS deduction ~~OR~~ If in Schedule TDS(1), 15B1, SI.No 9 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
71	A	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16B/16C/16D furnished by Deductor)	If in Schedule TDS(2), 15B2, SI. No. 9 "TDS Claimed" is more than SI.No. 8 "TDS Deducted" in case of current year TDS deduction ~~OR~~ If in Schedule TDS(2), 15B2, SI.No 9 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
72	A	In Schedule TDS 1 or TDS-2 , TDS credit relating to other person is selected but the PAN of other person is not provided	In Schedule TDS1 or TDS 2 , If TDS in Col 8/ Col 10 is more than 0 and Col 3 is 0 or Null
73	A	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 furnished by Deductor),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor)If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero

		Tenant/ Buyer should be filled	
74	A	In Schedule TDS1 or TDS2 , claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" or "TDS deducted	In Col No.9 "Claimed in own hands" amount entered is more than col.no 6 "TDS b/f" or Col no. 7 "TDS Deducted"
75	A	In the return filed "Gross Total Income" and all the heads of income is entered as "nil or 0" but tax liability has been computed and paid.	In Schedule Part B-TI, all fields from Income from House property to Income from other Sources is zero or null AND In Schedule HP Sl.No.4 Total is zero or null AND In Schedule BP Sl.No.D chargeable under the head Business or Profession is zero or Null AND In Schedule OS Sl.No.9 Income under the head income from other sources AND In Schedule CG Sl.No.C Income Chargeable under the head Capital gains is zero or null AND In schedule SI, all values in column "Income" are Zero or Null AND In Part B-TTI - Tax at Normal Rate or Tax at Special Rate or Tax payable on total income or Gross Tax liability is Greater than 100 AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100 or TCS is MORE THAN 100 AND/OR In Schedule MAT, Book profit u/s 115JB is less than or equal to Zero or

			Null AND In Part B-TTI - Tax payable on deemed total income u/s 115JB is Greater than 100 or Total Tax payable on deemed Total income is Greater than 100. AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100 or TCS is MORE THAN 100
76	A	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)	In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" IS NOT EQUAL TO total of pt. (2i + 2ii + 2iii+2iv)
77	A	In "Schedule PART B - TI", value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .	In schedule -Part B TI the value in pt. 3av -"Total Short term " IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv)
78	A	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)	In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii)
79	A	In "Schedule PART B - TI", value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)	In schedule -Part B TI the value in pt. 3c -"Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv)
80	A	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)	In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c)

81	A	In schedule -Part B TI the value in pt. 5 should be EQUAL TO total of pt.(1 + 2v + 3c+ 4d)	In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2v + 3c+ 4d)
82	A	Tax credit shown by assessee in Part B-TTI/ Tax Paid schedule is inconsistent with the claims made in relevant schedules of TDS/TCS/IT	If Total of pt10a (Advance Tax) & 10d(Self-Assessment Tax) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 15A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT " OR If value in pt. 10b is NOT EQUAL TO sum of Total value of col 9(Amount claimed in own hands) in pt. 15B1 (TDS from other than salary) Total value of col 9 (Amount claimed in own hands) in pt. 15B2 OR If value in pt. 10c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 15C-TCS
83	A	In "Schedule PART B - TI" , value of '1' 'Income from house property' is greater than 0 but schedule HP Not filled	In Part B TI , the value in Pt1 -"Income from house property" >0 AND schedule HP , sl. No. 3 = 0/Null/Blank Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
84	A	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A39 of Schedule-BP"	In Part B TI ,the value in Pt 2(i) -"Profit and gains from business other than speculative business and specified business " is greater than zero AND this value is NOT EQUAL TO "A39 Net Profit or loss from business or profession other than speculative business and specified business " field of Schedule BP.

85	A	In schedule Part B-TI, Sl. No. 3ai "Income claimed in Short term chargeable @15%" >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG	In Part B TI , the value in Pt3ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG or Table E of schedule CG is not filled
86	A	In schedule Part B-TI, Sl. No. 3aii 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 9iii of item E of schedule CG	In Part B TI , the value in Pt3aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG or Table E of schedule CG is not filled
87	A	In schedule Part B-TI, Sl. No. 3aiii , 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 9iv of item E of schedule CG	In Part B TI , the value in Pt3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG" or Table E of schedule CG is not filled
88	A	In schedule Part B-TI , Sl. No. 3aiv - 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 9v of item E of schedule CG	In Part B TI , the value in Pt3aiv -"Short term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG" or Table E of schedule CG is not filled
89	A	In schedule Part B-TI, Sl. No. 3bi -Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vi of item E of schedule CG	In Part B TI , the value in Pt3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG" or Table E of schedule CG is not filled

90	A	In schedule Part B-TI, Sl. No. 3bii- Income claimed in Long term chargeable @20% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG	In Part B TI, the value in Pt3bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG" or Table E of schedule CG is not filled
91	A	In schedule Part B-TI, Sl. No. 3biii- 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 equal to 9viii of item E of schedule CG	In Part B TI, the value in Pt3biii -"Short term chargeable @special rates in India as per DTAA >0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG" or Table E of schedule CG is not filled
92	A	If Sl.no.4a of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4a of schedule -Part B TI should be equal to sl.no.6 of Sch OS	In Part B TI, the value in Pt4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS Or Schedule OS is not filled
93	A	If Sl.no.4b of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4b of schedule -Part B TI should be equal to sl.no.2 of Sch OS	In Part B TI, the value in Pt4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS Or Schedule OS is not filled
94	A	If Sl.no.4c of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4c of schedule -Part B TI should be equal to sl.no.8e of Sch OS	In Part B TI, the value in Pt4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS Or Schedule OS is not filled
95	A	In Part B-TI Sl. No. 6 Losses of current year set off against income from all the heads should be equal to total of "2xvii", "3xvii" and "4xvii" of Schedule CYLA	The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xvii", "3xvii" and "4xvii" of Schedule CYLA
96	A	The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA	The value in Pt 8- Brought forward losses set off against 7 of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA

97	A	In part B ,TI ,the value of GTI(pt9) should be equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) or "0" which ever is higher	In part B ,TI ,the value of GTI(pt9) is not equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) Note : If result is -ve, restrict to Zero Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
98	A	Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled	In Part B TI, value in Pt.12 - "Deduction u/s 10AA" is > 0 but Schedule 10AA is not filled
99	A	In schedule Part B -TI, Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions & deduction u/s 10AA) after considering rounding-off"	In Part B TI, the value in field 13(Total Income) should be value of pt. 9-11c-12 "ROUNDING OFF +100 or 100 as per Sec 288 DONE Note : Round off +100 and -100. (i.e, if the value in XML is between +100 and -100 of temporary calculated value, don't restrict the xml) Note : If 9-11c-12 is negative, then restrict to Zero
100	A	In Part B TTI, the value in pt. 2c should be equal to the total of (2a + 2b)	In Part B TTI, the value in pt. 2c is not equal to the total of (2a + 2b)
101	A	In Part B TTI, the value in pt. 2f should be equal to total of (2c + 2diii +2e)	In Part B TTI, the value in pt. 2f is not equal to total of (2c + 2diii +2e)
102	A	Tax Relief claimed under Section 90/90A in Part B TTI at Sl. No. 6a should be equal to amount entered in sl. No 2 of Schedule TR.	In Part B TTI, the value in field pt. 6a is not equal to value in pt. 2 of Schedule TR
103	A	Tax Relief claimed under Section 91 in Part B TTI at Sl. No. 6b should be equal to amount entered in sl. No 3 of Schedule TR.	In Part B TTI, the value in field pt. 6b is not equal to value in pt. 3 of Schedule TR
104	A	"Total Tax Relief" in Part B TTI at Sl. No. 6c is different with the sum of (Relief u/s 90/90A at Sl. No. 6a and Relief u/s 91 at Sl. No. 6b).	In Part B TTI, the value in pt. 6c is not equal to total of (6a + 6b)

105	A	In Part B TTI , the value in pt. 8e should be equal to total of (8a + 8b + 8c+8d) .	In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) .
106	A	In Part B TTI, the value in pt. 9 should be equal to the total of (7 + 8e)	In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e) Note : Round off of +10 and -10 will be allowed
107	A	In Part B TTI, the value in point 10e should be equal to (10a+10b+10c+10d).	In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d).
108	A	IFSC under "Bank Details" should tallied with the RBI database	IFSC provided under "BANK ACCOUNT" at Sl.No.13 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at Sl.No.13 of Part B-TTI is not matching with the RBI database.
109	A	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled!	In Part B TI, value in Pt.11a - Part B of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B System Calculated value is" "Zero" or "NULL"or .
110	A	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!	In Part B TI, value in Pt.11b - PART C of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part C System Calculated value is" "Zero" or "NULL".
111	A	Schedule Part-B TTI, Sl.no 12 should be equal to the sum of Sl.no 10e- 9 (only if the difference is positive)	If in Schedule Part-B TTI, Sl.no 12 is not equal to the sum of Sl.no 10e- 9 (only if the difference is positive)
112	A	If in Schedule Part-B TTI, Sl.no 12 should be equal to the sum of Sl.no 9-10e (only if the difference is positive)	If in Schedule Part-B TTI, Sl.no 12 is not equal to the sum of Sl.no 9-10e (only if the difference is positive)
113	A	In schedule part BTI- Deduction u/s 10AA should be consistent with the deduction mentioned in schedule 10AA'but cannot exceed Sl. No. 9-10-11c of Part B TI	The value of field (12) of Part B- TI is ~~can not be~~ more than the value in field "Total deduction under section 10AA" of schedule-10AA or Value at Sl. No. 12 of part B TI is more than lower of following (i) value at Sl. No. Sl. No. 9-10-11c (ii) ii5 of BFLA- 37(i) of BP- (Sl. No. 2- Sl.

			No. 2o)of schedule VI_A
114	A	In Part B-TI, Sl.No. 16 .Net agricultural income/ any other income for rate purpose should be equal to Sl. No 2v of schedule EI	If value at field 16 of part B TI is not equal to sum of sl no 2v of EI
115	A	In schedule part B TI, deduction under chapter VI-A, Part-C should be equal to sl no 2 of schedule VI-A but cannot exceed ii5 of schedule BFLA as reduced by presumptive income u/s 44AE "37(i) of schedule BP	In schedule B TI, sl no 11b is not equal to sl no 2 of schedule VI-A Note : Sl. No. 2of VI_A as reduced by deduction u/s 80M Subject to 5ii of BFLA - 37(i) of schedule BP
116	A	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).	Sl no 11c should be equal to sum of sl 11a+11b Note : This check will be limited to 9-10 of Part BTI
117	A	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income u/s 115JB" or value at sl.no.2f "Gross tax liability"	If Sl.no. 3 is not equal to Sl.no1d or 2f whichever is higher
118	A	In Schedule Part BTTI, Tax payable after credit u/s 115JAA at Sl. No. 5 , is not equal to sum of SL.no 3 -4	Sl.no. 5 is not equal to sum of SL.no 3 -4 Note: This rule is applicable if Sl No. 3 is higher than 4
119	A	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c	Sl.no. 7 is not equal to Sl.no. 5-6c Note: This rule is applicable if 5 is greater than 6c

120	A	Income chargeable to tax at special rate has been shown only in Sch.Part-B –TI,without giving the details of the same in the relevant schedules,viz.,Sch.BP/CG/Sch.O S and Sch.SI.	In Part B-TI, Sl no 2(iv) Income chargeable to tax at special rates is More than zero AND In Sch BP, A3(d) u/s 115BBF and A3(e) u/s 115BBG and A4b ~~3(iv) of table E~~ is zero or null OR In Part B-TI, STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income Sl no. A(3)(ie),A(3)(iie),A(4)(a),A(8)(a) (15% only) fields are zero/null OR In Part B-TI, STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income Sl. no. A(5)(e),A(8)(b) (30% only) fields are zero/null OR In Part B-TI, LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income sl. no B4(i)(e),B(5)(e),B(7)(i)(e),B(7)(ii)(e),B(7)(ii)(e),B(7)(iv)(e)B(8),B(11)(a1),B(11)(a2)(10% only) fields are zero/null OR In Part B-TI, LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income Sl. no B(1)(e),B(2)(e),B(3)(e),B(6)(c),B(9)(e),B(10),B(11)(b)(20% only) fields are zero/null OR In Part B-TI, STCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of Sr.no A9(columns 2) & A9b all fields are zero/null OR In Part B-TI, LTCG chargeable at special rates in India as DTAA is more than

			Zero AND in sch. CG, all fields of Sr.no B12(columns 2) & B12b all fields are zero/null OR In Part B-TI, OS special income is MORE THAN ZERO AND in sch. OS, all relevant income (OS special incomes only) and DTAA-OS fields are zero/null. AND In schedule SI, total of column (i) is less than to SUM of (STCG 30%(3a~~ii~~), STCG 15%(3a~~i~~), LTCG 10%(3b~~i~~), LTCG 20%(3b~~ii~~) , STCG DTAA Income(3a~~iv~~), LTCG DTAA Income(3b~~iii~~) & OS special income & OS DTAA Income (4b)+ Schedule BP (2v~~i~~) in schedule BTI) (Ignore +/- 100)
121	D	If assessee claiming relief u/s 90 & 91 then it is mandatory to file form 67	If 6a , 6b of Part B -TTI are greater than 0 and form 67 is not filed for AY 2021-22
122	D	Deduction u/s 10AA is claimed in the Income Tax Return but Form 56F is not yet filed	If sl. No 12 of Part B-TI is greater than 0 and form 56F is not available
123	A	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."	In Part B TI ,the value in Pt 2(ii) - "Profits and gains from speculative business" is greater than zero AND this value is NOT EQUAL TO " Pt. 3ii Income from Speculative Business" field in Table E of Schedule BP.
124	A	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."	In Part B TI ,the value in Pt 2(iii) - "Profits and gains from specified business" is greater than zero AND this value is NOT EQUAL TO " Pt. 3iii Income from Specified Business" field in Table E of Schedule BP.

125	A	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53 and 61(ii) and 62(b) of Part A-P&L) or (item 53 of Part A-P&L – Ind AS) (as applicable)	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53 and 61(ii) and 62(b)"Net Profit" of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable)
126	A	Value in 3i of Schedule CYLA should be equal to S.No 2vi of Table E of Schedule BP.	If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to (Pt. 2vi of Table E of Schedule BP)]
127	A	Current year Speculative loss in CFL should be equal to amount mentioned in field "speculative loss" of schedule BP	Value in 6xiv of Schedule CFL is not equal to B44 multiplied by (-1) of Schedule BP. Note: This rule will be applicable if return is filed under section 139(1)
128	A	Current year loss from specified business in schedule CFL should be equal to amount mentioned in field "Income from specified business u/s 35AD " of schedule BP	Value in 7xiv of Schedule CFL is not equal to C50 multiplied by (-1) of Schedule BP. Note: This rule will be applicable if return is filed under section 139(1))
129	A	Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should be equal to value in item 6 of Schedule-DEP	Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item 6 of Schedule-DEP
130	A	Income claimed u/s 115BBF and 115BBG & 115B in sl. No 2(iv) of Part B TI should be equal to sum total of value at field (A3d) , (A3e) & 3iv of Table E of schedule BP.	The value in the field (2iv) of PART-B-TI is not Equal to value at field (3d) , (3e) & 3iv of Table E of schedule BP
131	A	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI .	The value at field (A25) of schedule BP is not equal to sum total of Column 3a + 4d of Part A- OI .
132	A	In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule HP but receipts shown in schedule HP should not be less than amount reduced from schedule BP A3	In Schedule BP, Row no A3a is more than the sum of schedule HP - Sl.a of all properties + Sl.no.j * 100/70 of all properties + positive value of Sl.no 2 (Pass through income) This rule is not applicable , if Part A general section is selected as

			"115BAB"
133	A	In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule HP but receipts shown in schedule HP should not be less than amount reduced from schedule BP A3	In Schedule BP, Row no A3a is more than the receipts shown in Schedule HP - Sl.a of all properties + Sl.no.j * 100% of all properties + positive value of Sl.no 2 (Pass through income) This rule is applicable , only if Part A general section is selected as "115BAB"
134	A	In Schedule BP, Income reduced from Row no A3b and claimed to be offered under schedule CG, but receipts shown in schedule CG should not be less than amount reduced from schedule BP A3b.	In schedule BP SL no A3b is more than SUM of row no. [A(1)(a)(i) of all blocks, A(2)(a), A(3)(ia), A(3)(iia),A4a, A4b, A(5)(a)(iii),A(6)(a)(iii),A8, B(1)(a)(i),B(2)(a),B(3)(a),B(4)(ia), B(4)(iia),B6a, B(7)(ia)(iii), B(7)(iia)(iii),B(7)(iia)(iii),B(7)(iva)(iii),B9(a)(i)(a), B9(a)(ii), B10(a)(iii), B12 in Capital Gain Schedule, Column 6 of Schedule 112A, Column 6 of Schedule 115AD and Sr.no 5 & 8 in Schedule DPM and Sr.no. 5 & 8 in Schedule DOA + Sr.no 6 of Schedule DCG
135	A	In Schedule BP, Income reduced from Row no A3c and claimed to be offered under schedule OS, but receipts shown in schedule OS should not be less than amount reduced from schedule BP A3c	In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of row no. 1a+1b (ignore 1biv if 1biv is negative) +1c+1e+2a+2b+2c+2d+5+8a+8d in Other source Schedule',
136	A	In Schedule BP, Income reduced from Row no A3c (i) "Dividend Income" and claimed to be offered under schedule OS should not be more than dividend income offered in Sl. No. 14(iii) Of P & L /P & L IndAs	In Schedule BP, A3c(i) > Sl. No. 14(iii)"dividend Income" claimed in Profit & loss account
137	A	In schedule BP, Sl.No.A6. should be equal to the sum of Sl.No (1- 2a- 2b - 3a -3b -3c -3d- 3e- 4a -4b-4c- 5d). Are inconsistent	The value at field A(6) of schedule BP is not equal to sum of Sl. No. (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d)

138	A	In schedule BP, Sl.No.A.10 Adjusted profit or loss (6+9) and the sum of amount entered in Sl.No.6+Sl.No.9 are inconsistent	The value at field (A10) of schedule BP should be equal to sum of si No. (6+9) .
139	A	Sl no A12iii should be equal to sum of Sl no A(12i+12ii)	Sl no A12iii should be equal to sum of Sl no A (12i+12ii)
140	A	In schedule BP, Sl.No.A.13 Profit or loss after adjustment for depreciation should be equal to sum of amount entered in Sl.No. (10+11-12iii)	The value at field (A13) of schedule BP should be equal to sum of si No. (10+11-12iii) .
141	A	In schedule BP, Sl.No.A.26 should be equal to sum of Sl. No. (14+15+16+17+18+19+20+21+22+23+24+25)	The value at field (A26) of schedule BP should be equal to sum of si No. A(14+15+16+17+18+19+20+21+22+23+24+25)
142	A	The value at field (A14) of schedule BP should be equal to the value at Sl.No. 6s of schedule OI.	The value at field (A14) of schedule BP is not equal to the value at Sl.No. 6s of schedule OI.
143	A	The value at field (A15) of schedule BP should be equal to the value at Sl.No. 7k of schedule OI.	The value at field (A15) of schedule BP is not equal to the value at Sl.No. 7k of schedule OI.
144	A	The value at field (A16) of schedule BP should be equal to the value at Sl.No. 8Aj of schedule OI.	The value at field (A16) of schedule BP is not equal to the value at Sl.No. 8Aj of schedule OI.
145	A	The value at field (A17) of schedule BP should be equal to the value at Sl.No. 9F of schedule Part A- OI.	The value at field (A17) of schedule BP is not equal to the value at Sl.No. 9F of schedule Part A- OI.
146	A	The value at field (A18) of schedule BP should be equal to the value at Sl.No. 11h of schedule Part A- OI.	The value at field (A18) of schedule BP is not equal to the value at Sl.No. 11h of schedule Part A- OI.
147	A	In schedule BP value at field A29 should be equal to total of column (4) of Schedule ESR.	In Such BP, "Sl no.30" is not equal to "Sl no.x of Column 4 of Such ESR "
148	A	In Such BP, Sl. No. .A31 should be equal to Sl no.8B of Such Part-A OI	In Such BP, Sl no.A31 is not equal to Sl no.8B of Such Part-A OI
149	A	The value at field (A32) of schedule BP should be equal to the value at Sl.No. 10h of schedule Part A - OI.	The value at field (A32) of schedule BP is not equal to the value at Sl.No. 10h of schedule Part A - OI.
150	A	The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of	The value at field (A34) of schedule BP is not equal to sum total of Column 3b + 4e of Part A- OI .

		Part A- OI .	
151	A	The value at Sl.No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ Sl no.52of Part A P&L-Ind AS)	The value at Sl.No. (11) of schedule BP is not equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ Sl no.52of Part A P&L-Ind AS)
152	A	In schedule BP, Sl no A5d should be equal to A(5a+5b+5cn)	Sl no A5d is not equal to A(5a+5b+5cn)
153	A	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))	Sl no F E column 3 should be equal to column 1-column 2 in Sch BP Note: If result is negative, restrict to "0"
154	A	In schedule BP , sl no 37(i) should be equal to 61(ii) of schedule P&L	If sl no 37(i) is not equal to 61(ii) of schedule P&L
155	A	In schedule BP , sl no 37(ii) should be equal to 62(b)"Net Profit u/s 44B" of schedule P&L	If sl no 37(ii) is not equal to 62(b)"Net profit " + section code 44B of schedule P&L
156	A	In schedule BP , sl no 37(iii) should be equal to 62(b)"Net Profit u/s 44BB" of schedule P&L	If sl no 37(iii) is not equal to 62(b)"Net profit " + section code 44BBB of schedule P&L
157	A	In schedule BP , sl no 37(iv) should be equal to 62(b)"Net Profit u/s 44BBA" of schedule P&L	If sl no 37(iv) is not equal to 62(b)"Net profit " + section code 44BBA of schedule P&L
158	A	In schedule BP , sl no 37(v) should be equal to 62(b)"Net Profit u/s 44BBB" of schedule P&L	If sl no 37(v) is not equal to 62(b)"Net profit " + section code 44BBB of schedule P&L
159	A	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI
160	A	In Schedule BP, "Depreciation allowable under section 32(1)(i)", is claimed whereas "Nature of business" mentioned by the taxpayer is other than power sector.	(i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008

161	A	In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank	If sl no ~~C50~~ -C49 is not equal to zero and sl no C51 is null
162	A	The Income/receipts, that have been reduced at Sl.No.3 and/or Sl.No.5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',	In Schedule BP, SUM of Row no. (A3a, A3b, A3c,A3d, A3e and A5d is more than zero) And the sum is more than 4D of Part A trading account+ Positive values at individual fields in sl.no. 14 +62(i)+63(i)+64(ii)+65(ia)+65(iia)+66(i) of Part A P&L”
163	A	Part A OI sl no 3a should be equal to column 11a(iii) of schedule ICDS	If sl no 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS
164	A	Part A OI sl no 3b should be equal to column 11b(iii) of schedule ICDS	If sl no 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS
165	A	In Part A OI , Sl no 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e	Sl no 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e
166	A	In Schedule Part A-OI, sl. No. 6 , Total amount disallowable under section 36 should be equal to sum of individual amounts at sl. No 6.	In Schedule Part A-OI, sum of Sl.No.6a to 6r is not equal to Sl.No. 6s
167	A	In Schedule Part A-OI, Sl.No.7.Total amount disallowable under section 37 should be equal to sum of individual amounts at Sl. No 7.	If the SUM of Sl.No. (7a to 7j) of Part A-OI, is NOT EQUAL to Sl.No. (7K).
168	A	In Schedule Part A-OI, Sl.No.8A.j. Total amount disallowable under section 40 should be equal to sum of Sl.no.8A.a to Sl.No.8Ai	If the SUM of Sl.No. (8Aa to 8Ai) of Part A-OI, is NOT EQUAL to Sl.No. (8Aj).
169	A	In Schedule Part A-OI, Sl.No.9.Total amount disallowable under section 40A should be equal to sum of individual amounts at Sl.no.9	If the SUM of Sl.No. (9a to 9e) of Part A-OI, is NOT EQUAL to Sl.No. (9f).
170	A	In Schedule Part A-OI, Sl.No.10.h.Total amount allowable under section 43B is not equal to sum of amounts at	If the SUM of Sl.No. (10a to 10g) of Part A-OI, is NOT EQUAL to Sl.No. (10h).

		Sl.no.10a to Sl.No.10	
171	A	In Schedule Part A-OI, Sl.No.11h.Total amount disallowable under section 43B is not equal to sum of Sl.no.11a to Sl.No.11g	If the SUM of Sl.No. (11a to 11g) of Part A-OI, is NOT EQUAL to Sl.No. (11h).
172	A	In Schedule OI, Sr.no 12i is not equal to with sum of Sr.no 12a to 12h	If the SUM of Sl.No. (12a to 12h) of Part A-OI, is NOT EQUAL to Sl.No. (12i).
173	A	Current year STCG loss in Sch CFL at Sl. No. 9xiv should be equal to Table E (2x+3x+4x+5x) of Sch CG	The value in S.No. 9xiv of Short Term Capital Loss is Sch CFL is not equal to ((2x+3x+4x+5x) of item E of schedule CG). Note: This rule will be applicable if return is filed under section 139(1)
174	A	Current year LTCG at Sl. No. 10xiv loss in Sch CFL should be equal to Table E (6x+7x+8x) of Sch CG	The value in S.No. 10xiv of Long Term Capital Loss in Sch CFL is not equal to ((6x+7x+8x) of item E of schedule CG) Note: This rule will be applicable if return is filed under section 139(1)
175	A	Current year HP loss at Sl. No. 4xiv in CFL should be equal to Sl. No. 2xvii of Sch CYLA	Value in 4(xiv) of Schedule CFL is not equal to 2xviii of Schedule CYLA.
176	A	Current year loss from owning & maintaining race horses at Sl. No. 11xiv in schedule CFL should be equal to sl. No 8e of Sch OS	Value in 11xiv of Schedule CFL should be equal to (-1) value Multiplied by S.No. 8e of Sch OS .
177	A	Current Year Loss from life insurance business u/s 115B in CFL should be equal to sl. No E(iv) of schedule BP	Value in 8xiv of Schedule CFL is not equal to 4b of schedule BP multiplied by (-1) of Schedule BP. Note: This rule will be applicable if return is filed under section 139(1)
178	A	Schedule BFLA Sl no 2(i)"Brought forward HP Loss" should be equal to sl no 4(xiii)"Adjustment of above losses in Schedule BFL " of CFL	Schedule BFLA Sl no 2(i) is not equal to sl no ~~4e(xiv)~~ 4(xiii) of CFL
179	A	Schedule BFLA Sl no 2xvi should be equal to sum of Sl no (2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv)	If value at field 2xvi is not equal to the sum of sl no (2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv)
180	A	Schedule BFLA Sl no 5xvii should be equal to sum of Sl no (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)	If value at field xvii is not equal to the sum of sl no (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)

		5xiii+ 5xiv + 5xv)	
181	A	In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off should be equal to total of Col. 7 of UD	In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off is NOT EQUAL TO total of Col. 7 of UD
182	A	In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off Should be equal to total of Col. 4 of UD	In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off is NOT EQUAL TO total of Col. 4 of UD
183	A	Schedule BFLA sl no 1i should be equal to sl no (5ii of schedule CYLA)	If value at field 1i is not equal to sl no (5ii of schedule CYLA)
184	A	Schedule BFLA sl no 1ii should be equal to sl no (5iii of schedule CYLA)	If value at field 1ii is not equal to sl no(5iii of schedule CYLA)
185	A	Schedule BFLA sl no 1iii should be equal to sl no (5iv of schedule CYLA)	If value at field 1iii is not equal to sl no(5iv of schedule CYLA)
186	A	Schedule BFLA sl no 1iv should be equal to sl no (5v of schedule CYLA)	If value at field 1iv is not equal to sl no(5v of schedule CYLA)
187	A	Schedule BFLA sl no 1v should be equal to sl no (5vi of schedule CYLA)	If value at field 1v is not equal to sl no(5vi of schedule CYLA)
188	A	Schedule BFLA sl no 1vi should be equal to sl no (5vii of schedule CYLA)	If value at field 1vi is not equal to sl no(5vii of schedule CYLA)
189	A	Schedule BFLA sl no 1vii should be equal to sl no (5viii of schedule CYLA)	If value at field 1vii is not equal to sl no(5viii of schedule CYLA)
190	A	Schedule BFLA sl no 1viii should be equal to sl no (5ix of schedule CYLA)	If value at field 1viii is not equal to sl no(5ix of schedule CYLA)
191	A	Schedule BFLA sl no 1ix should be equal to sl no (5x of schedule CYLA)	If value at field 1ix is not equal to sl no(5x of schedule CYLA) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
192	A	Schedule BFLA sl no 1x should be equal to sl no (5xi of schedule CYLA)	If value at field 1x is not equal to sl no(5xi of schedule CYLA)

193	A	Schedule BFLA sl no 1xi should be equal to sl no(5xii of schedule CYLA)	If value at field 1xi is not equal to sl no(5xii of schedule CYLA)
194	A	Schedule BFLA sl no 1xii should be equal to sl no(5xiii of schedule CYLA)	If value at field 1xii is not equal to sl no(5xiii of schedule CYLA)
195	A	Schedule BFLA sl no 1xiii should be equal to sl no(5xiv of schedule CYLA)	If value at field 1xiii is not equal to sl no(5xiv of schedule CYLA)
196	A	Schedule BFLA sl no 1xiv should be equal to sl no(5xv of schedule CYLA)	If value at field 1xiv is not equal to sl no(5xv of schedule CYLA)
197	A	Schedule BFLA sl no 1xv should be equal to sl no(5xvi of schedule CYLA)	If value at field 1xv is not equal to sl no(5xvi of schedule CYLA)
198	A	In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000	Sl. No. 2xvii cannot be more than Rs. 200000 This rule is required to implement only for column 2 ie., "House property"
199	A	In Schedule CYLA " HP loss " at Sl. No. 2i should be equal to SL.no. 4 of Schedule HP	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)].
200	A	In schedule CYLA , OS Loss should be equal to loss specified in sl. No 6 of Sch OS	If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to[(-1) value Multiplied by (6 of Schedule OS)].
201	A	In Schedule CYLA, Sl.no 4xvii i.e Total loss set off should be equal to sum of (4ii+4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)	Value in , Sl.no 4xvii i.e Schedule CYLA is not equal to sum of (4ii+4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)
202	A	In Schedule CYLA, Sl.no 2xviii Loss remaining after set-off should be equal to the output of Sl.no. 2i-2xvii	Value in 2xviii of Schedule CYLA is not equal to output of Sl.no.2i-2xvii Note : if result is -ve, restrict to Zero

203	A	In Schedule CYLA, Sl.no 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl.no. 3i-3xvii	Value in 3xviii of Schedule CYLA is not equal to output of Sl.no. 3i-3xvii Note : if result is -ve, restrict to Zero
204	A	In Schedule CYLA, Sl.no 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl.no. 4i-4xvii	Value in 4xviii of Schedule CYLA is not equal to output of Sl.no. 4i-4xvii Note : if result is -ve, restrict to Zero
205	A	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	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
206	A	In Schedule CYLA sl. No 1v , Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP	Value in 1v of Schedule CYLA is not equal to FE3ii of Schedule BP
207	A	In Schedule CYLA, Sl. No 1vi "Specified business Income" should be equal to SL.no. 3iii of Table E of Schedule BP	Value in 1vi of Schedule CYLA is not equal to FE3iii of Schedule BP
208	A	In Schedule CYLA,Sl. No 1vii "Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to Sl.no. 9ii of item E of schedule CG
209	A	In Schedule CYLA, ,Sl. No 1viii "Short term capital gain @30%" should be equal to SL.no. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to Sl.no. 9iii of item E of schedule CG
210	A	In Schedule CYLA,,Sl. No 1ix" Short term capital gain taxable at applicable rates" should be equal to SL.no. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to Sl.no. 9iv of item E of schedule CG
211	A	In Schedule CYLA ,Sl. No 1x "Short term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 9v of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to Sl.no. 9v of item E of schedule CG
212	A	In Schedule CYLASl. No 1xi " Long term capital gain taxable @10%" should be equal to SL.no. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to Sl.no. 9vi of item E of schedule CG Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)

213	A	In Schedule CYLA,Sl. No 1xii " Long term capital gain taxable @20%" should be equal to SL.no. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to Sl.no. 9vii of item E of schedule CG
214	A	In Schedule CYLA,Sl. No 1xiii " Long term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to Sl.no. 9viii of item E of schedule CG
215	A	In Schedule CYLA,Sl. No 1xiv " 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	Value in 1xiv of Schedule CYLA is not equal to Sl.no. 6 of schedule OS(provided 6 is positive)
216	A	In Schedule CYLA,Sl. No 1xv " Profit from owning and maintaining race horses" should be equal to SL.no. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to Sl.no. 8e of schedule OS (provided that 8e is positive)
217	A	Schedule RA, total donation should be equal to donation in cash + donation in other mode	If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode
218	A	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash	If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash Total of Cash donation is not equal to sum of individual rows
219	A	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash	If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other than cash Total of donation Other mode ~~than~~ ~~Cash~~ is not equal to sum of individual rows
220	A	Schedule RA, Total donation should be equal to bifurcation of total donation	If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows
221	A	Schedule 10AA vale at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"

222	D	In Part BTI, Sl. No.12 "Deduction u/s 10AA" can be claimed only if the return is filed on or before the due date specified u/s 139(1)	If value at sl.no.12a > 0 and ITR is filed after due date. Note : Earlier filed ITR should be considered for checking date of filing of ITR
223	A	Schedule ICDS sl no 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive	If value at field 11a is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive
224	A	Schedule ICDS sl no 11b should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if negative	If value at field 11b is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is negative
225	A	In Schedule TPSA, Income tax payable is less than 18% of amount of primary adjustment	In Schedule TPSA, Sr. No. 2a is less than 18% of sr. no. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time" Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
226	A	In Schedule TPSA, Surcharge is less than 12% of amount of Additional income tax payable	In Schedule TPSA, Sr. No. 2b is less than 12% of (2a "Additional Income tax payable) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
227	A	In Schedule TPSA, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge	In Schedule TPSA, Sr. No. 2c is less than 4% of (2a +2b) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
228	A	In Schedule TPSA, total additional tax payable is less than sum of Additional income tax payable+Surcharge+Health & education cess	In Schedule TPSA, Sr. No. 2d is less than sum of (2a +2b+2c) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)

229	A	In Schedule TPSA, the amount in taxes paid is greater than sum of amount deposited	In Schedule TPSA, Sr. No. 3 is greater than sum of amount deposited in Row 9
230	A	In Schedule TPSA, the net tax payable is not equal to the difference of total additional tax payable and taxes paid	In Schedule TPSA, Sr. No. 4 is not equal to (2d-3) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
231	A	In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" and schedule TPSA is blank	In Schedule Part A-OI, Sr. No. 17 flag is yes and Schedule TPSA is blank
232	A	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date at which tax is deposit " cannot be after System date
233	A	If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L can not be blank	Audit information, Sl no b is Yes and Part A BS and Part A P&L or PART A BS (INDAS) and PART a P & L (IndAS) are blank (i.e.,Zero or Null)
234	A	In Schedule ESR, Sl.No.4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and Sl.No.3-Sl.No.2 are inconsistent.	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2 Col (4) of schedule ESR should be equal "0" if value at Col 2 > Col 3
235	A	Schedule ESR Sl no xv s not equal to sum of sl no i+ii+iii+iv+v+vi+vii+viii+ix	If the value at field x is not equal to sum of sl no i+ii+iii+iv+v+vi+vii+viii+ix
236	A	Schedule DPM, Sl no 6 should be equal to sum of sl no 3+4-5, or 0 if the value is negative	If the Value at field 6 is not equal to sum of Sl no 3+4-5. Zero if result is postive . Restrict to Zero if result is negative
237	A	Schedule DPM, sl no 9 should be equal to difference between sl no 7-8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of Sl no 7-8. Zero if result is negative Note : if sl.no.7-8 is positive and 3+4-5 is negative, then 9 should be equal to 7-8+(3+4-5) if result is positive . If result is negative, should equal to "0"
238	A	Sr.no 15 in Schedule DPM should be sum of Sr.no	The value at field (15) of schedule DPM should be equal to sum of sr No.

		(10+11+12+13+14)	(10+11+12+13+14).
239	A	Sr.no 17 in Schedule DPM should be sum of Sr.no (15-16)	The value at field (17) of schedule DPM should be equal to sum of sr No. (15-16). Note -> Rule shall be applicable only when 15-16 is greater than 0
240	A	Schedule DPM Written down value on the last day of previous year should be equal to sl no 6+ 9 -15, or 0 if the value is negative	Sl no 21 should be equal to sl no 6+ 9 -15 and if the sum is negative then the value shall be 0
241	A	Schedule DOA Amount on which depreciation at full rate to be allowed should be equal to sl no 3 + 4 -5 or 0 if the value is negative	If the Value at field 6 is not equal to sum of Sl no 3+4-5. Zero if result is negative
242	A	Schedule DOA, sl no 9 should be equal to difference between sl no 7-8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of Sl no 7-8. Zero if result is negative Note : if sl.no.7-8 is positive and 3+4-5 is negative, then 9 should be equal to 7-8+(3+4-5) if result is positive . If result is negative, should equal to "0"
243	A	Sr.no 12 in Schedule DOA should be sum of Sr.no (10+11)	The value at field (12) of schedule DOA should be equal to sum of si No. (10+11).
244	A	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13 Note : Restrict to "0" is result is negative
245	D	Schedule DOA sl no 17 should be equal to sum of sl no 5+8-3-4-7-16	If the Value at field 17 is not equal to Sl no 5+8-3-4-7-16 If calculated value of sl.no.17 as "5+8-3-4-7-16 " >0, and user enter field is > 0 BUT less than calculated value of 17 then throw error If calculated value of sl.no.17 "5+8-3-4-7-16 " <0, and user enter field is < 0 BUT greater than calculated value of 20 then throw error"

246	A	Schedule DOA sl no 18 should be equal to sl no 6+9-12	If the Value at field 18 is not equal to Sl no 6+9-12 or Zero if result is negative Note : This condition will be applicable only if value at sl.no.sl.no.17 is "0" or "Null". If value is there in sl.no.17, then sl.no.18 should be equal to "0".
247	A	Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl no 1a + 1b + 1c+1d	Sl no 1d of schedule DEP should be equal to sum of 1a + 1b + 1c+1d
248	A	Schedule DEP, total depreciation on building should be equal to sum of sl no 2a + 2b + 2c	Sl no 2d of schedule DEP should be equal to sum of sl no 2a + 2b + 2c
249	A	Schedule DEP, total depreciation should be equal to sum of sl no 1e+2d+3+4+5	Sl no 6 of schedule DEP should be equal to sum of sl no 1e+2d+3+4+5
250	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to sl no 17i or 18i of schedule DPM as applicable	Sl no 1a of schedule DEP should be equal to sl no 17i or 18i of schedule DPM Note : If value > 0 is there in sl.no.18i of DPM, then Sl.no.1a of DEP should be same as sl.no.18i of DPM
251	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to sl no 17ii or 18ii of schedule DPM as applicable	Sl no 1b of schedule DEP should be equal to sl no 17ii or 18ii of schedule DPM Note : If value > 0 is there in sl.no.18ii of DPM, then Sl.no.1a of DEP should be same as sl.no.18ii of DPM
252	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to sl no 17iii or 18iii of schedule DPM as applicable	Sl no 1c of schedule DEP should be equal to sl no 17iii or 18iii of schedule DPM Note : If value > 0 is there in sl.no.18iii of DPM, then Sl.no.1a of DEP should be same as sl.no.18iii of DPM
253	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to sl no 17iv or 18iv of schedule DPM as applicable	Sl no 1d of schedule DEP should be equal to sl no 17iv or 18iv of schedule DPM Note : If value > 0 is there in sl.no.18iv of DPM, then Sl.no.1a of DEP should be same as sl.no.18iv of DPM

254	A	Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to sl no 14ii or 15ii of schedule DOA as applicable	Sl no 2a of schedule DEP should be equal to sl no 14ii or 15ii of schedule DOA Note : If value > 0 is there in sl.no.15ii of DPM, then Sl.no.1a of DEP should be same as sl.no.15ii of DPM
255	A	Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to sl no 14iii or 15iii of schedule DOA as applicable	Sl no 2b of schedule DEP should be equal to sl no 14iii or 15iii of schedule DOA Note : If value > 0 is there in sl.no.15iii of DPM, then Sl.no.1a of DEP should be same as sl.no.15iii of DPM
256	A	Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to sl no 14iv or 15iv of schedule DOA as applicable	Sl no 2c of schedule DEP should be equal to sl no 14iv or 15iv of schedule DOA Note : If value > 0 is there in sl.no.15iv of DPM, then Sl.no.1a of DEP should be same as sl.no.15iv of DPM
257	A	Schedule DEP block of furniture and fittings should be equal to sl no 14v or 15v of schedule DOA as applicable	Sl no 3 of schedule DEP should be equal to sl no 14v or 15v of schedule DOA Note : If value > 0 is there in sl.no.15v of DPM, then Sl.no.1a of DEP should be same as sl.no.15v of DPM
258	A	Schedule DEP block of intangible assets should be equal to sl no 14vi or 15vi of schedule DOA as applicable	Sl no 4 of schedule DEP should be equal to sl no 14vi or 15vi of schedule DOA Note : If value > 0 is there in sl.no.15vi of DPM, then Sl.no.1a of DEP should be same as sl.no.15vi of DPM
259	A	Schedule DEP block of ships should be equal to sl no 14vii or 15vii of schedule DOA as applicable	Sl no 5 of schedule DEP should be equal to sl no 14vii or 15vii of schedule DOA Note : If value > 0 is there in sl.no.15vii of DPM, then Sl.no.1a of DEP should be same as sl.no.15vii of DPM
260	A	Schedule DCG, Total deemed capital gains on sale of plant and machinery should be equal to sum of Sl no 1a + 1b + 1c + 1d	If Sl no 1e is not equal to sum of 1a + 1b + 1c + 1d
261	A	Schedule DCG, total deemed capital gains on sale of building should be equal to sum of sl no 2a + 2b + 2c	If Sl no 2d is not equal to sum of sl no 2a + 2b + 2c

262	A	Schedule DCG, total deemed capital gains on sale of depreciable assets should be equal to sum of sl no 1e+2d+3+4+5	If Sl no 6 is not equal to sum of sl no 1e+2d+3+4+5
263	A	Schedule DCG plant and machinery block entitled for depreciation at 15% should be equal to sl no 20i of schedule DPM	Sl no 1a of schedule DCG is not equal to sl no 20i of schedule DPM
264	A	Schedule DCG plant and machinery block entitled for depreciation at 30% should be equal to sl no 20ii of schedule DPM	Sl no 1b of schedule DCG is not equal to sl no 20ii of schedule DPM
265	A	Schedule DCG plant and machinery block entitled for depreciation at 40% should be equal to sl no 20iii of schedule DPM	Sl no 1c of schedule DCG is not equal to sl no 20iii of schedule DPM
266	A	Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to sl no 20iv of schedule DPM	Sl no 1d of schedule DCG is not equal to sl no 20iv of schedule DPM
267	A	Schedule DCG block of building entitled for depreciation at 5% should be equal to sl no 17ii of schedule DOA	Sl no 2a of schedule DCG is not equal to sl no 17ii of schedule DOA
268	A	Schedule DCG block of building entitled for depreciation at 10% should be equal to sl no 17iii of schedule DOA	Sl no 2b of schedule DCG is not equal to sl no 17iii of schedule DOA
269	A	Schedule DCG block of building entitled for depreciation at 40% should be equal to sl no 17iv of schedule DOA	Sl no 2c of schedule DCG is not equal to sl no 17iv of schedule DOA
270	A	Schedule DCG block of furniture and fittings should be equal to sl no 17v of schedule DOA	Sl no 3 of schedule DCG is not equal to sl no 17v of schedule DOA
271	A	Schedule DCG block of intangible assets should be equal to sl no 17vi of schedule DOA	Sl no 4 of schedule DCG is not equal to sl no 17vi of schedule DOA
272	A	Schedule DCG block of ships should be equal to sl no 17vii of schedule DOA	Sl no 5 of schedule DCG is not equal to sl no 17vii of schedule DOA

273	A	The Amount claimed in A6e of Schedule CG should be equal to value of pt. 6 of Sch DCG	The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG
274	A	In "Schedule Manufacturing Account" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory Sl no 1Aiii is not equal to 1Ai+1Aii
275	A	In "Schedule Manufacturing Account" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
276	A	In "Schedule Manufacturing Account" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)	Total Factory overheads as per Sl no 1Evii is not equal to the total of sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
277	A	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)	Total debits to manufacturing account as per Sl no 1F is not equal to Sl no 1(Aiii+B+C+D+Evii)
278	A	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
279	A	In Manufacturing Account, value at Sl no 3 should be equal to 1F-2	Sl no 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2
280	A	Part A Manufacturing Account, Negative signs should not be allowed other than in sl no 3	Value at field other than sl no 3 of Manufacturing account is negative
281	A	In Trading Account, value at sl.no.4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)	In Part A -Trading Account-sum of sl.no. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c)
282	A	In Part A-Trading Account, Sl.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).	In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at Sl no. 4A(iv) are inconsistent
283	A	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii	In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in sl no 4Cix is not equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii

284	A	In Part A-Trading Account , Sl.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	Total revenue from operations in Sl no 4D is not equal to (Aiv + B +Cix)
285	A	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii	Direct expenses in sl no 9 is not equal to sum of 9i+9ii+9iii
286	A	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	Duties and taxes, paid or payable, in respect of goods and services purchased as per sl no 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi
287	A	In Trading Account, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per Sl no 12 is not equal to Sl no (6-7-8-9-10xii-11)
288	A	Part A Trading Account, Negative values are not allowed other than in sl no 11 and/or 12	Value at field other than sl no 11 and/or 12 of Trading account is negative
289	A	Value at "Sl no 11" of Part A trading Account should be equal to Sl no. 3 of Part A Manufacturing Account	Sl no 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to Sl no. 3 of Part A Manufacturing Account- Cost of Goods Produced – transferred to Trading Account.
290	A	Part A P&L, Sl no 13 Gross profit transferred from Trading Account should be equal to Sl no 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + Sl. No. 12b "Income from Intraday Trading" of Part A trading account	Sl no 13 Gross profit transferred from Trading Account of Part A P&L- should be equal to Sl no 12 'Gross Profit from Business/Profession - transferred to Profit and Loss account '+ 12b"Income from Intraday Trading of Part A trading account
291	A	In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at Sl.No. 14.xic shall be equal to sum of Sl.No. 14.x.(ia + ib)	In schedule Part A-P & L, the break up of Any Other Income at Sl.No. 14.xi "total" shall be equal to sum of Sl.No. 14.x.(ia + ib+n)
292	A	Sum of other income at Sl. No. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) should be equal to total of other income at Sl. No. 14 in Schedule Part A- P&L	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) is not equal to total of other income in Schedule Part A- P&L

293	A	Part A P&L, Sl no 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of sl no 13+14xii	In part A P& L sl no. 15 should be equal to sum of 13+14xii
294	A	Part A P&L, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
295	A	Part A P&L, Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x	Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x
296	A	In Part A -P&L, Sl. No. 23v 'Total expenditure on insurance' should be equal to amounts at Sl. No. (23i+23ii+23iii+ 23iv)	Sl no 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of sl no 23i + 23ii + 23iii + 23iv)
297	A	Part A P&L, Sl no 30iii Total of commission should be equal to sl no 30i+30ii	Sl no 30iii commission should be equal to sl no 30i+30ii
298	A	Part A P&L, Sl no 31iii Royalty should be equal to sl no 31i+31ii	Sl no 31iii Royalty should be equal to sl no 31i+31ii
299	A	Part A P&L, Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii	Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
300	A	In Part A -P&L, Sl. No. 44x 'Total rates and taxes paid or payable' should be equal to amounts at Sl. No. 44(i+ii+iii+iv+v+vi+vii+viii+ix).	Sl no 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
301	A	Part A P&L, Sl no 46 Other expenses, total should be equal to sum of individual figures	Sl no 46 Other expenses should be equal to sum of 46i+46ii.....+46n
302	A	In Sch P&L , breakup of Bad debts shall be consistent with total	In schedule Part A-P & L, the sum of Bad Debts, amount entered in Sl. No 47i + 47ii + 47iii shall be consistent with total of Sl.No.47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii)
303	A	Part A P&L, Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49	Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
304	A	Part A P&L, Sl no 51iii interest should be equal to sl no 51i+51ii	Sl no 51iii interest should be equal to sl no 51i+51ii

305	A	Part A P&L, Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52	Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
306	A	Part A P&L, Sl no 56 Profit after tax should be equal to 53 - 54 - 55	Sl no 56 Profit after tax should be equal to 53 - 54 - 55
307	A	Part A P&L, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57	Sl no 58 Amount available for appropriation, should be equal to 56+57
308	A	Part A P&L, sl no 60 Balance carried to balance sheet in proprietor's account (58 –59) should be equal to sl no 58 –59	sl no 60 Balance carried to balance sheet in proprietor's account should be equal to sl no 58 –59
309	A	If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.	If In Part A P&L "business code" u/s 44AE is selected and income in field 61(i) and/or 61(ii) is zero or null
310	A	In "Schedule Profit & Loss A/c" field 61(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].	Part A P&L - Sl No. 61(ii) is not equal to column 5 "Presumptive income u/s 44AE " Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
311	A	In "Schedule Profit & Loss A/c" in table 61(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.	if in 44AE number of months exceeds 120 months in col 4 and 61 (ii) is greater than zero
312	A	Tonnage capacity cannot exceeds 100MT in Sl. No. 61 of Profit & Loss account	if in 44AE table at Sl. No. 61 column no 3 is exceeding 100 MT
313	A	In profit & loss Account , Presumptive income u/s 44AE should be : 1.- Tonnage<=12MT-Rs. 7500 *no. of months or higher of amount entered 2.-Tonnage >12MT-Tonnage *1000*no. of months or higher of amount entered	In Sl no 61 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
314	A	Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting

			with zero is not valid.
315	A	The name as entered by you in the return does not match with the name as per the PAN data base.	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base.
316	A	If the original return is filed under section 142(1) then tax payer cannot file revised return	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
317	A	Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.	In Part A General, Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.
318	A	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled.
319	A	In Sch 80G Donee PAN cannot be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G (if filled) is equal to PAN entered in Part A General or as entered in verification part
320	B	if assessee is liable to audit u/s 44AB, then it is mandatory to file tax audit report u/s 3CA-3CD / Form 3CB-3CD online.	If Part A- general Audit details (b) selected as "yes", and If Part A - general Audit details (c) selected as "yes",and Form 3CA-3CD or Form 3CB-3CD for the AY is not filed
321	B	if income declared in section 44AD then it is mandatory to upload Audit report u/s 44DA in Form 3CE on or before due date .	If in Audit Information at field d(ii) and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes , and form 3CE is not filed.
322	D	In case assessee is showing capital gain/loss on slump sale basis , form 3CEA is required to be uploaded on or before due date .	If field A2 and B2 of Sch CG is greater than zero, and form 3CEA for the AY 2020-21 is not filed.

323	D	If assessee is liable to audit u/s 92E as per the Income Tax Return , then Form 3CEB is required to be uploaded on or before due date .	If Part A general field "Are you liable for audit u/s 92E" and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes , and form 3CEB for the AY 2021-22 is not filed.
324	A	If Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished	Audit information, Sl no b and c if the flag is 'Y' and sl no C(1) to C(7) are blank
325	A	Field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB can not be blank	You are liable to select Yes/NO in Part A general Information-Audit Information (A2)
326	A	If Assessee selectes field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB as no, a2i cannot be left blank	Audit Information, Sl. No. a2i cannot be blank, if a2 is selected as no
327	A	If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees as Yes, a2ii cannot be left blank	Audit Information, Sl. No. a2ii cannot be blank, if a2i is selected as Yes
328	A	If Assessee selectes field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees as Yes, a2iii cannot be left blank	Audit Information, Sl. No. a2iii cannot be blank, if a2i is selected as Yes
329	A	In part A general, Date of audit report cannot be greater than system date	"Date of Audit report" in Part A General : Audit Information at C-7 , D(i), D (ii), e(iv) cannot be greater than system date
330	A	in Schedule OS , Non-resident cannot offer income under section 115BBF.	In Filing status Residential Status is "Non Resident" and Sl. No. 2" 115BBF" of Schedule OS is greater than Zero.
331	A	If income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.	If sl no 61 nature of business is blank and sl no 61 (i) and/or 61(ii) is greater than zero

332	A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 Note :This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 112A Note : round of each field total for +100 or -100.
333	A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 Note : Round off +2 and - 2 for Col 7 will be allowed.
334	A	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 Note : Round off +2 and - 2 for Col 9 will be allowed.
335	A	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note :This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 112A Note : round of each field total for +100 or -100.
336	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field total for +100 or -100.
337	A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field total for +100 or -100.
338	A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)	In Schedule 112A, Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows Note : round of each field total for +100 or -100.

339	A	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 115AD(i)(b)(iii) Note : round of each field total for +100 or -100.
340	A	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 Note : Round off +2 and - 2 for Col 7 will be allowed.
341	A	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 Note : Round off +2 and - 2 for Col 9 will be allowed.
342	A	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 115AD(i)(b)(iii) Note : round of each field for +100 or -100.
343	A	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +100 or -100.
344	A	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +100 or -100.

345	A	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+.....)	In Schedule 115AD(1)(iii), Total should be equal to the sum of Sl. No. (1+2+3+4+.....) Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows Note : round of each field for +100 or -100.
346	A	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) cannot be more than value at field "Total Donations"(E in Schedule 80G)	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
347	A	In Sch 80G, Sl No A Amount donated in cash should not exceed Rs. 2000	in Schedule 80G sl no A donation in cash is more than Rs. 2000 in each field
348	A	In Sch 80G, Sl No B Amount donated in cash should not exceed Rs. 2000	in Schedule 80G sl no B donation in cash is more than Rs. 2000 in each field
349	A	In Sch 80G, Sl No C Amount donated in cash should not exceed Rs. 2000	in Schedule 80G sl no C donation in cash is more than Rs. 2000 in each field
350	A	In Sch 80G, Sl No D Amount donated in cash should not exceed Rs. 2000	in Schedule 80G sl no D donation in cash is more than Rs. 2000 in each field
351	A	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode for all rows (including total row)
352	A	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode for all rows (including total row)
353	A	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode for all rows (including total row)
354	A	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode for all rows (including total row)
355	A	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)

356	A	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.	In Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode for all rows (including total row)
357	A	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)	In Schedule 80GGA, Total Donation should be equal to the sum of (i+ii) (Total should be equal to sum of individual rows for cash column, other mode column, total column and eligible donation column)
358	A	In Sch 80GGA, Amount donated in cash should not exceed Rs. 10000/ 2000 as the case may be	If date of donation is before 01.06.2020 and if donation in cash > Rs.10000, then eligible amount of donation cannot exceed donation in other mode in Schedule 80GGA If date of donation is on or after 01.06.2020 and if donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in Schedule 80GGA
359	A	In Sch 80GGA, Amount donated in cash should not exceed Rs. 10000/ 2000 as the case may be	In Sch 80GGA, sum of amount donated in cash exceeds Rs. 10000 against single PAN Note : This rule is applicable if any date is entered against that single PAN is on or before 31.05.2020 or In Sch 80GGA, sum of amount donated in cash exceeds Rs. 2000 against single PAN Note : This rule is applicable if all the date is entered against that single PAN is after 31.05.2020
360	A	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA (if filled) is equal to PAN entered in Part A General or as entered in verification part

361	A	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f" in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note:- A variation of -5 to +5 shall be allowed This rule is not applicable when section is selected as 115BAB , in Part A general
362	A	In case of Co-owned property the total of assessee's share and co-owner's share should be equal to 100% Or In schedule HP , Assessee PAN & Co-Owner's PAN cannot be same	In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%. Or If Assessee PAN & Co-owners pan are same
363	A	In Schedule HP, In case of co-owned property Annual value of the property owned should be own percentage share *Annual value .	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties). Note:- A variation of -5 to +5 shall be allowed
364	A	Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero',	In case Co-owned Flag is Y and the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero
365	A	In Schedule HP, if annual value lettable value is zero or null then assessee cannot claim municipal tax ',	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null
366	A	Interest on borrowed capital of HP should not be greater than 2,00,000 in case where property is self occupied	If type of House property is selected as "SOP", and value at field 1h +, 2h....+ n..... of Schedule HP is greater than 2 lakh.

367	A	Total of House property should match with total of individual values	If the value at field 4 is NOT Equal to Sum of SI no. 1k+.....3
368	A	if Type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value at Sl. No. "a" of schedule HP cannot be 0	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
369	A	In Schedule HP, Sl.no 1e - Annual Value should be equal to SL.no (1a- 1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of SI no. (1a-1d) . Restrict to "0" if result is negative
370	A	In Schedule HP, Sl.no 1d -Total should be equal to SL.no (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of SI no. (1b+1c)
371	A	In Schedule HP, Sl.no 1i -Total should be equal to SL.no (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of SI no. (1g+1h)
372	A	In Schedule HP - Sl.no 1k Income from House Property should be equal to sum of 1f – 1i + 1j	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of SI no. (1f-1i+1j)
373	A	In Schedule HP, Sl.no 3 Pass through income should be equal to equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP Sl. No. 3 is not equal to the sum of net income col. 9 of Sl. No. (i) of Sch PTI against all the Names of business trust / investment fund
374	A	In Schedule HP, more than two house cannot be claimed as self occupied	In Schedule HP, more than two house is claimed to be self occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two property
375	A	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA	In schedule VI A , value in field 80GGA (Pt. c) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
376	A	In Schedule OS, Sl.no 1 Gross amount chargeable to tax at normal applicable rates is not equal to the sum of Sl.No. 1a+1b+1c+1d+1e	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to Sl.no.1

377	A	In Schedule OS, Sl.no 3d Deduction u/s 57 should be equal to the sum of Sl.No. 3a+3b + 3c	In Schedule OS - Sum of 3a+3b + 3c is not equal to 3d)
378	A	In Schedule OS, deduction at Sl.No. 3b 'Depreciation' will not be allowed/ restricted to the extent of amount at Sl. No.1c 'Rental income from machinery, plants, building, etc'.	In Schedule OS - 1c is equal to zero or null and Sl.no 3b is greater than zero
379	A	In Schedule OS, Sl.no 7 Income from other sources (other than from owning race horses) is not equal to sum of sl.no 2+6	In Schedule OS - Sum of Sl.no 2+6(enter 0 if negative) is not equal to Sl.no. 7 only if sl.no.6 is 0 or > 0. Note : If value at sl.no.6 is negative, then sl.no. 7 should be equal to sl.no.2
380	A	In Schedule OS, Sl.no 8e Balance is not equal to sum of sl.no 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to Sl.no. 8e
381	A	In Schedule OS, Sl.no 9 Income under the head " Income from Other Sources" is not equal to sum of sl.no (7 +8e) (take 8e as nil if negative)	If in Schedule OS, Sum of 7 + 8e(take 8e is zero if negative) is not equal to Sl.no. 9 Note: This condition will be applicable only if 8e is zero or more than zero. If 8e is negative, then sl.no. 9 should be equal to sl.no.7
382	A	In Schedule OS, Sl.no 2, Pass through income in the nature of income from other sources chargeable at special rates should be equal to sum of all the drop downs	In "Schedule OS" if 2d is not equal to sum of all the drop downs (New sections added. So please include in code)
383	A	In Schedule OS, Sl.no 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax is not equal to sum of sl.no 1di+1dii+1diii+1div+1dv	value at Sl.no.1d is not equal to sum of SL.no. 1di+1dii+1diii+1div+1dv
384	A	Non resident taxpayer cannot offer income u/s 115BBF	In Filing status Residential Status is "Non Resident" and if value entered at Sl. No. 3d " section 115BBF >0-
385	A	In Schedule OS, Sl.no 6 Net Income from other sources chargeable at normal applicable rates is not equal to sum of sl.no (1(after reducing income related to DTAA portion)- 3 + 4	In Schedule OS - Sum of Sl.no. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6 For Non Residents DTAA income will be reduced only when TRC flag is "Yes"

		+ 5)	Note: if 1b is -ve, then dtaa from same wont be allowed
386	A	In Schedule OS, Sl.no 2 Income chargeable to tax at special rate is not equal to the sum of Sl.No. 2a+2b+2c+2d+2e elements related to Sl. No. 1	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 is not equal to SL.no.2 Note: DTAA of 1ai+1b+1c+1d included on 2e to be considered in above total if status is resident. If status is non-resident then DTAA of 1ai+1b+1c+1d included on 2e to be considered for TRC flag Y
387	A	In schedule OS, sl no 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y	In schedule OS, sl no 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
388	A	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi)	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi)
389	A	in schedule OS , Income offered u/s 115BBF have to mandatorily accompanied with form 3CFA , otherwise income will be chargable at Normal rates	If Value entered at "S.No 2cxv' section 115BBF"" oror 2dxiv 115BBF-PTI of Schedule OS is more than ZERO or if value entered at Sl. No. 3d " section 115BBF >0 , but Form 3CFA is not filed for the AY 2020-21 or not filed within the due date

390	A	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) = $\text{Max}(0, \text{exp u/s 57(1) at sl.no.3c} - \text{Deemed dividend u/s 2(22e) at sl.no.1a(ii)})$	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)) Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income Adj Expenditure u/s 57(i) = $\text{Max}(0, \text{exp u/s 57(1) at sl.no.3c} - \text{Deemed dividend u/s 2(22e) at sl.no.1a(ii)})$
391	A	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. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	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) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB - DTAA 115BB respectively Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income
392	A	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 of Schedule CG .	Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
393	A	Value at field "B13" in "Schedule CG" should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .	Value at field "B13" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .
394	A	Value at field "C " in "Schedule CG" should be equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.	Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B13 of Schedule CG . Note: This condition will applicable only if B13 is positive. If B13 is negative, then sl.no. C should be equal to A10

395	A	In Schedule CG, Full Value of Consideration(sr no A1aiii) is zero , therefore expenses u/s 48 (sr no A1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A1aiii) is zero and expenses (sr no A1b(iv) are more than zero
396	A	In Schedule CG, Full Value of Consideration(sr no A3a) is zero , therefore expenses u/s 48 (sr no A3b(iv) cannot be claimed.	If In Schedule CG, Full Value of Consideration(sr no A3a) is zero and expenses (sr no A3b(iv) are more than zero
397	A	In Schedule CG, Full Value of Consideration(sr no A5aiii) is zero , Therefore , expenses u/s 48 (sr no A5b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A5aiii) is zero and expenses (sr no A5b(iv) are more than zero
398	A	In Schedule CG, Full Value of Consideration(sr no A6aiii) is zero , therefore expenses u/s 48 (sr no A6b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A6aiii) is zero and expenses (sr no A6b(iv) are more than zero
399	A	In Schedule CG, Full Value of Consideration(sr no B1aiii) is zero , therefore expenses u/s 48 (sr no B1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B1aiii) is zero and expenses(sr no B1b(iv) are more than zero
400	A	In Schedule CG, Full Value of Consideration(sr no B3a) is zero , therefore expenses u/s 48 (sr no B3b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B3a) is zero and expenses(sr no B3b(iv) are more than zero
401	A	In Schedule CG, Full Value of Consideration(sr no B4a) is zero , Therefore expenses u/s 48 (sr no B4b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B4a) is zero and expenses(sr no B4b(iv) are more than zero
402	A	In Schedule CG, Full Value of Consideration(sr no B7aiii) is zero , therefore expenses u/s 48 (sr no B7b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B7a) is zero and expenses(sr no B7b(iv) are more than zero
403	A	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)
404	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
405	A	In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d If A1c-A1d , is negative , then A1e , should be equal to 0	If in Sch CG A1e is not equal to A(1c-1d) Note: This rule will be applicable when (1c) is greated than (1d). Note: If (1c-1d) is negative then the

			value should be restricted to zero
406	A	In Schedule CG Sl.no. A2c of STCG should be equal to A(2a-2b)	If in Sch CG A2c is not be equal to A(2a-2b)
407	A	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)	If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii)
408	A	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)	If in Sch CG A3c is not equal to A(3a-biv)
409	A	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)	If in Sch CG A3e is not be equal to A(3c+3d)
410	A	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	~~If In Schedule CG Sl.no. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib)~~ If In Schedule CG Sl.no. A5(a)(ic) is not higher of A5(a)(ia) or A5(a)(ib)
411	A	In Schedule CG, Sl. No. A5(a)(iii) should be equal to sum of A5[(a)(ic)+(a)(ii)]	If in Sch CG Sl. No. A5(a)(iii) is not equal to sum of A5[(a)(ic)+(a)(ii)]
412	A	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
413	A	In schedule CG, Sl. No. A5c Balance should be equal to A5(a)(iii-biv)	If in Sch CG A5c Balance is not equal to A5(a)(iii-biv)
414	A	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
415	A	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	~~If In Schedule CG Sl.no. A6(a)(ic) is lower of A6(a)(ia) or A6(a)(ib)~~ If in Schedule CG Sl.no. A6(a)(ic) is not higher of A6(a)(ia) or A6(a)(ib)
416	A	In Schedule CG, Sl. No. A6(a)(iii) should be equal to sum of A6[(a)(ic)+(a)(ii)]	If in Sch CG Sl. No. A6(a)(iii) is not equal to sum of A6[(a)(ic)+(a)(ii)]
417	A	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)	If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii)

418	A	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)	If in Sch CG A6c Balance is not equal to A6(aiii-biv)
419	A	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)	If in Sch CG A6g is not equal to A(6c+6d+6e-6f) Note : This condition will be applicable only if result of (6c+6d+6e) is > 0 Note : If 6c+6d+6e is <= 0, then A6g should be equal to 6c+6d+6e
420	A	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of A(aXi + aXn+ b)	If in Sch CG A7 is not equal to A(aXi + aXn+b)
421	A	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)	If in Sch CG A8 is not equal to (A8a + A8b + A8c)
422	A	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii)	If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+biii)
423	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)	If in Sch CG B1c is not equal to B1(aiii-biv)
424	A	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d), only if 1c is greater than 1d If B (1c-1d) is negative then B1e should be equal to 0	If in Sch CG B1e is not equal to B(1c-1d) Note: This rule will be applicable when c > d. Note: If (1c-1d) is negative then the value should be restricted to zero Note : If 1c < 0, then 1e should be equal to 1c
425	A	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)	If in Sch CG B2e is not equal to B(2c-2d) Note: This rule will be applicable when (2c) is greater than (2d). Note: If (2c-2d) is negative then the value should be restricted to zero Note : If 2c < 0, then 2e should be equal to 2c
426	A	In Schedule CG Sl.no. B2c of LTCG should be the difference of B(2a-2b)	If in Sch CG B2c is not equal to B(2a-2b)
427	A	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii)

428	A	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv)
429	A	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)	If in Sch CG Sl. No. B4 biv is not equal to sum of B4(bi+bii+biii)
430	A	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)	If in Sch CG Sl. No. B4c is not equal to B(4a-biv)
431	A	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
432	A	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Schedule CG Sl.no. B7(a)(ic) is not higher of B7(a)(ia) or B7(a)(ib)
433	A	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)	If in Sch CG B7 aiii Total is not equal to sum of B7(a)(ic+ii)
434	A	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)	If in Sch CG Sl. No. B7 biv Total is not equal to sum of B7(bi+bii+biii)
435	A	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)	If in Sch CG Sl. No. B7c is not equal to B(7aiii-biv)
436	A	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
437	A	Schedule CG sl no Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)	If value at field Eix is not equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii) Note : check for all columns(i.e, 2 to 8)
438	A	Schedule CG sl no Ex should be equal to difference of i-ix,only if (i) is greater than (x). This rule will be implemented for all columns	If value at field Ex is not equal to the difference of sl no i-ix Note: This rule will be applicable when (i) is greater than (ix). If (i) is < (ix), then (x) = "0". This rule need to check for all columns (i.e., column 2 to column 8)

439	A	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a) 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	If value at field Ei2 is not equal to the sum of sl no (A3e+ A4a+ A8a) Note: This rule will be applicable only if the sum of sl no (A3e+ A4a+ A8a) is negative Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9
440	A	Schedule CG sl no Ei3 should be equal to sum of sl no (A5e+ A8b) 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	If value at field Ei3 is not equal to the sum of sl no (A5e+ A8b) Note: This rule will be applicable only if the sum of sl no (A5e+ A8b) is negative Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9
441	A	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) 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	If value at field Ei4 is not equal to the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) Note: This rule will be applicable only if the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) is negative Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9

442	A	In Schedule CG, sl no Ei5 is not equal to sl no A9b.	Value at field Ei5 is not equal to sl no A9b Note: This rule will be applicable only if sl no A9b is negative
443	A	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a) 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	If value at field Eii is not equal to the sum of sl no (A3e+A4a+A8a) Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9
444	A	Schedule CG sl no Eiii should be equal to sum of sl no (A5e+A8b) 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	If value at field Eiii is not equal to the sum of sl no (A5e+A8b) Note: This rule will be applicable only if the (A5e+A8b) is positive Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9

445	A	Schedule CG sl no Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g +A7+A8c)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	If value at field Eiv is not equal to the sum of sl no (A1e+A2c+A4b+A6g +A7+A8c) Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive Note : The figures of STCG in this table are the amount scomputed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9
446	A	In Schedule CG, sl no Ev should be equal to sl no A9b.	Value at field Ev is not equal to sl no A9b Note: This rule will be applicable only if sl no A9b is positive
447	A	Deductions claimed under respective section in STCG and LTCG should match with Table D.	Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount calimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"
448	A	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)	If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8) Note : If negative, restrict to Zero.
449	A	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA
450	A	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
451	A	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 5viii of schedule BFLA

452	A	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
453	A	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA
454	A	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
455	A	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 5xii of schedule BFLA
456	A	Sl.No.1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income.	If 2(v) of part BTI is more than "0" and in Part B TI Sl. No. 11(a) >0 and system calculated amount in sl no 1b of schedule VIA for 80GGA is more than zero
457	D	Ensure filing of form 10CCF within specified due date in order to claim benefit of section 80LA/80IA(1A)"	In Part BTI sl.no.11b>0 and Schedule VI-A, under "Part -C deduction in respect of certain incomes", in Sl.No.2.l or 2.m deduction is claimed under section 80LA or 80LA (1) without filling the Form 10CCF within due date or extended due date.
458	A	In "Schedule EI" in total of Other exempt income at Sl. No. 3 , should be equal to value entered in individual columns.	In "Schedule EI" in total of Other exempt income at Sl. No. 3 , should be equal to value entered in individual columns.
459	A	In "Schedule EI" ' Total income not chargeable to tax as per DTAA' at Sl. No. 4 should be equal to the total of amount entered in "Amount of Income"	In "Schedule EI" ' Total income not chargeable to tax as per DTAA' at Sl. No, 4 should be equal to the total of amount entered in "Amount of Income"
460	A	115B income from life insurance business in schedul SI should be equal to balance income post BFLA i.e Sl. No. 5(iii)	Income offered in schedul SI under 115B income from life insurance business is not equal to corresponding income in column no 5 (iii) of schedule BFLA
461	A	Total of Annual value of Outward Supplies as per the GST returns filed should be consistent with the break-up coloumn	Total of Annual Value of Outward supplies as per GST return should be equal to the sum of breakup of each field Column 3 of GST schedule

462	A	In Part BTI, Deemed income under section 115JB is not equal to Sl.no.9 of Schedule MAT	The value in pt 18 of Part BTI is not equal to pt.3 of Schedule MAT
463	A	In Schedule BP, Income reduced from Row no A5 and claimed to be offered under schedule EI, but receipts shown in schedule EI is less than amount reduced from schedule BP A5	In Schedule BP, Row no A5d value is more than the SUM of row no. 1,2(i),3,4,5 in Exempt income Schedule
464	A	In Schedule BP, value at Sl no.A21 is not equal to sum of values at Sl.no.A(21a+21b+21c+21d+21e+21f+21g+21h+21i+21j+21k+21l)	In Schedule BP, value at Sl no.A21 is not equal to sum of values at Sl.no.A(21a+21b+21c+21d+21e+21f+21g+21h+21i+21j+21k+21l)
465	A	The value at field A24 of schedule BP should be equal to sum of sl. no 24(a+b+c+d+e)	The value at field A24 of schedule BP is not equal to sum of sl. no 24(a+b+c+d+e)
466	A	Schedule BP, sl no 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR	If Sl. No. 24(e) of schedule BP is less than ABSOLUTE value of sum of NEGATIVE values of Col. 3-2 for each section in Schedule ESR (Note : First calculate dif of col 3 - col 2 for all sections. Take SUM of only "negative values". If sl.no.24(e) is less than Absolute value of "this SUM" , then rule should trigger.)
467	A	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 39 is positive Note : only if A39 is +ve.	Value in 1iii of Schedule CYLA is not equal to A39 of Schedule BP Note : only if A39 is +ve.
468	A	In schedule CYLA , Value in 1iv should be equal to E3iv of Schedule BP	Value in 1iv of Schedule CYLA is not equal to E3iv of Schedule BP
469	A	The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI	The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI
470	D	If assessee showed income under tonnage scheme but form 66 is not yet filed.	The amount entered at S.No. 37(viii) of "Schedule BP" >0, and form 66 is not filed this rule to be trigger : if form 66 is not available in database att the time of uploading the return

471	A	In Schedule CG, Sl. No. B12 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	If in Schedule CG, Sl. No. B12 , Col. 10 Applicable Rate is not equal to lower of Col. 6 or Col. 9 - For residents For Non residents - sl no B12 , column 10 is not equal to lower of column 6 and column 9, only if TRC flag is Y
472	A	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)	If in Schedule CG, Sl. No. A9 , Col. 10 Applicable Rate is not equal to lower of Col. 6 or Col. 9 - For residents For Non residents - sl no A9 , column 10 is not equal to lower of column 6 and column 9, only if TRC flag is Y
473	D	In schedule MAT Sl. No. 9 "Book Profits" should be equal to book profits at per Form 29B" Report under section 115JB of the Income-tax Act, 1961 for computing Book profits and Minimum AlternateTax "(Income wil be increased if amount is more in Form 29B)	when sl no 9 is greater than zero in Sch MAT and is less than sl. No 19 " as per form 29B This rule will be triggerred only if form 29B is filed by the assessee
474	D	Tax Relief claimed in section 90/90A/91 as per the income tax return is inconsistent with the amount referred in Form 67 (Relief will be reduced based on the entries in the form)	Field "Tax Relief" available in India under sl.no.5 of Form 67 is less than amount mentioned at sl . No 6(b) +Sl. No. 6(c) of schedule Part B -TTI This rule will be applicable only if form 67 is filed within the due date or extended due date This rule will be triggerred only if form 67 is filed by the assessee
475	D	In schedule VI_A , deduction claimed u/s 80JJAA at Sl. No. 2I should be equal to amount mentioned in Form 10DA	If Value entered at of Schedule VIA "80JJAA" is more than ZERO and is more than (eiv) + II of sl. no 5 of form 10DA
476	D	In schedule BP , income offered u/s 44DAat Sl. No. 36(viii) should be equal to income as per form 3CE (Income wil be increased if amount is more in Form 44DA)	if value entered in Sl.no.37"44DA"of schedule BP is less that income at serial no 4 of form 3CE This rule will be applicable only if form 3CE is filed within the due date or extended due date .This rule will be triggerred only if form 3CE is filed by the assessee

477	D	In schedule 10AA there is an inconsistency in the deduction claimed u/s 10AA and amount mentioned in Form 56F (deduction will be reduced based on the entries in the form)	If Value entered at sl. No. 12a of Part BTI is more than 0 and more than sl. no 17 of form 56F(sum of all forms filed) If form is not filed within the due date no deduction will be allowed for that particular form. So in this case error should trigger. If form is not filed, then also indirectly, amount claimed at sl.no.12a in ITR > Form, so error should trigger . This rule will be triggered only if form 56F is filed by the assessee
478	D	In schedule VI_A , deduction claimed u/s 80LA(1)/80LA(1A) at Sl. No. 2m/n should be equal to amount mentioned in Form 10CCF (Deduction will be reduced based on the entries in the form)	In Part BTI sl.no.11b>0 and If Value entered at of Schedule VIA "80LA(1)/80LA(1A) at Sl. No. 2m or 2n " is more than ZERO and is more than sl. no 9 of Annexure A of form 10CCF Please Note : If form 10CCF is not filed , then this rule will be applicable
479	D	In schedule BP , income offered u/s c"Chapter-XII-G (tonnage)" should be equal to income as per form form 66 (Income will be increased if amount is more in Form 66)	if value entered in Sl.no.37(vii) of schedule BP is less than tol of Col 7 at sl. 10 of Form 66 This rule will be applicable only if form 66 is filed within the due date or extended due date. <u>This rule will be triggered only if form 66 is filed by the assessee</u>
480	D	In schedule VI_A ,deduction claimed u/s 80IA at Sl. No. 2e should be equal to sum of amount mentioned in Form 10CCB	In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IA" is more than ZERO and is more than point no 30 of form 10CCB - Check AY (2021-22) Form 10CCB + section at sl. no 7 of form 10CCB is selected as 80IA"4(i),4(ii),4(iii),4(iv),4(v)"at sl. No 7 of form 10CCB) Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date

			<u>This rule will be triggered only if form 10CCB is filed by the assessee</u>
481	D	In schedule VI_A ,deduction claimed u/s 80IB at Sl. No. 2h should be equal to sum of amount mentioned in Form 10CCB/10CCBA/10CCBB/ 10CCBC/ 10CCBD - if applicable	In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IB" is more than ZERO and is more than sum of [point no 30 of form 10CCB (Check AY (2020-21) Form 10CCB + Section as "80IB (4),5(i),5(ii), 8(A), (9), (10),(11),(11A) "at sl. No 7 of form 10CCB)+ Point no 10(v) of form 10CCBA +Point no 10(v) of form 10CCBB +Point no 11(v) of form 10CCBC +Point no 11(d) of form 10CCBD Sum of all the form of 10CCB, 10CCBA,10CCBB,10CCBD,10CCBC is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date This rule will be triggered only if form <u>10CCB/10CCBC/10CCBD</u> is filed by the assessee

482	D	In schedule VI_A ,deduction claimed u/s 80IAB at Sl. No. 2f should be equal to sum of amount mentioned in Form 10CCB	In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IAB" is more than ZERO and is more than point no 30 of form 10CCB -Check AY (2021-22) Form 10CCB + section at sl. no 7 of form 10CCB is selected as "80IAB(1)"at sl. No 7 of form 10CCB) Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date <u>This rule will be triggerred only if form 10CCB is filed by the assesee</u>
483	D	In schedule VI_A ,deduction claimed u/s 80IAC at Sl. No. 2g should be equal to sum of amount mentioned in Form 10CCB	In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IAC" is more than ZERO and is more than point no 30 of form 10CCB (Check AY (2021-22) Form 10CCB + section at sl. no 7 of form 10CCB is selected as "80IAC(1)"at sl. No 7 of form 10CCB) Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date This rule will be triggerred only if form 10CCB is filed by the assesee

484	D	In schedule VI_A ,deduction claimed u/s 80IC/80ID at Sl. No. 2j should be equal to sum of amount mentioned in Form 10CCB	In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IC/8IE" is more than ZERO and is more than point no 30 of form 10CCB (Check AY (2021-22) Form 10CCB + section at sl. no 7 of form 10CCB is selected as 80IC (2a(i),2a(ii),2(a)(iii) or 80 IE(1) at sl. No 7 of form 10CCB) Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date This rule will be triggerred only if form 10CCB is filed by the assessee
485	A	In Schedule MAT Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes then Sr.no 8 should be mandatory filled. If Flag is N then Sr.no 8 should not allowed be filled	If in schedule MAT in Sl.No. 8 "Y" flag is selected then whole details must be filled in Si.No. 8 but if "N" flag is selected than Sl.No. 8 must be greyed off. Note : this rule is not applicable in case 115BAB or 115BAA is selected in part A general
486	A	The value at field (7) of schedule MAT should be equal to sum of si No. (4+ 5n – 6l).	The value at field (7) of schedule MAT should be equal to sum of si No. (4+ 5n – 6l).
487	A	In Schedule MAT, Sr.no 9. Deemed total income under section 115JB should be sum of (7 + 8e – 8j)	Sl.No. 9 must be EQUAL TO sum of (7 + 8e – 8j).
488	A	In Schedule MAT, Sr.no 5n should be sum of Sr.no 5a to 5m	The value at field (5n) of schedule MAT should be equal to sum of SI No. (5a to 5m).
489	A	In Schedule MAT, Sr.no 6l should be sum of Sr.no 6a to 6k	The value at field (6l) of schedule MAT should be equal to sum of SI No. (6a to 6k).
490	A	In Schedule MAT, Sr.no 5a should be sum of Sr.no 54&55 of Schedule P&L	The value at field (5a) of schedule MAT should be equal to sum of values at [SI No. (54+55) of schedule P&L or SL no- (54+55) of Schedule P&L - Ind AS.]

491	A	in Schedule MAT Sr.no 8A. e should be sum of Sr.no 8Aa to 8Ad	The value at field 8(Ae) of schedule MAT should be equal to sum of values at SI No. 8(Aa) to 8(Ad).
492	A	in Schedule MAT Sr.no 8B. j should be sum of Sr.no 8f to 8i	The value at field (8B) of schedule MAT should be equal to sum of SI No. (8Bf to 8Bi).
493	A	IN Schedule MAT C Sr no 1, Tax under section 115JB in assessment year 2021-22 should be equal to 1d of PART B-TTI	In Schedule MAT C, Sl.no1 is not equal to Sl.no1d of Part BTTI
494	A	In Schedule MAT C, Sl.no. 2 is not equal to Sl.no. 2f of Part BTTI	In Schedule MAT C, Sl.no. 2 is not equal to Sl.no. 2f of Part BTTI
495	A	In Schedule MAT C, Sl.no. 3 is not equal to Sl.no. 2-1. This rule is applicable only if 2 is greater than 1 ,otherwise Sl.No. 3 = 0	In Schedule MAT C, Sl.no. 3 is not equal to Sl.no. 2-1 when sl no 2 is greater than 1
496	A	In Schedule MAT C, Sl.no. 3 should be equal to zero when sl no 2 is less than or equal to 1	In Schedule MAT C, Sl.no. 3 is not equal to Zero, when Sl.no. 2 is less than or equal to 1
497	A	In Schedule MATC, Sl.no. 5 Amount of tax credit under section 115JAA utilized during the year should be equal to Total of item no. 4c(xv)	Sl.no. 5 is not equal to Total (Row xv) of item no. 4c in Sch MATC This rule is not applicable in case of section 115BAA or 115BAB is selected in part A general
498	A	In Schedule MATC, Sl.no. 6 Amount ofMAT liability available for credit in subsequent assessment years should be equal to Total of item no. 4Dxv.	Sl.no. 6 is not equal to Total (Row xv) of item no. 4D. This rule is not applicable in case of section 115BAA or 115BAB is selected in part A general
499	A	The value in pt. 1a -Tax payable on deemed total income under section 115JB should be equal to Value at Sl. No. 10 of Schedule MAT Note : This rule is not applicable if taxpayer is opting for 115BAA or 115BAB in part A general	The value in pt. 1a -Tax payable on deemed total income under section 115JB of part BTTI is not equal to 10 of Sch MAT . Note : If 115BAA/115BAB flag is selected in Part A General, then 1a should be equal to "0"

500	A	In Part B TTI, Sl. No. 4 "Credit under section 115JAA of tax paid in earlier years " should be equal to Sl. No. 5 of Schedule MATC	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch MATC Note :This rule will be applicable if 2f is more than 1d in Part BTTI. Note : If 115BAA/115BAB flag is selected in Part A General, then 4 should be equal to "0"
501	A	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years cannot be claimed if Sl. No. 2f is less than Sl. No. 1d	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years , applicable only if 2f is more than 1d
502	A	If assessee is company under liquidation then schedule OL should be mandatory	The flag at "Whether the assessee company is under liquidation" in Part A - General is "YES" and schedule OL not filled.
503	A	If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A -BS - Ind AS .	In Part-A General if "YES" is selected in filed "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then- Value at field (I) of Schedule Part-A-BS "Total Equity and liabilities" AND field (II) of Schedule Part-A-BS "Total Assets" should be EQUAL to ZERO or NULL
504	A	If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A - P&L -Ind AS.	In Part-A General if "YES" is selected in filed "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then- Value at field (15) of Part A-P&L "Totals of credits to profit and loss account" AND field (53)of Part A-P&L "Profit before taxes" AND field (62a) of Part A-P&L "Gross receipts" AND field (62b) of Part A-P&L "Net profit"

			should be EQUAL to ZERO or NULL
505	A	In "Schedule Manufacturing Account-IndAs" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory Sl no 1Aiii is not equal to 1Ai+1Aii
506	A	In "Schedule Manufacturing Account-IndAs" at sl.no. 1Div Total Direct expenses should be equal to the sum of values at 1Di+1Dii+1Diii	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
507	A	In "Schedule Manufacturing Account-IndAs" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)	Total Factory overheads as per Sl no 1Evii is not equal to the total of sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
508	A	In "Schedule Manufacturing Account-IndAs" Total of Debits to Manufacturing Account-IndAs at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)	Total debits to manufacturing account as per Sl no 1F is not equal to Sl no 1(Aiii+B+C+D+Evii)
509	A	In "Schedule Manufacturing Account-IndAs", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
510	A	In Manufacturing Account-IndAs, value at Sl no 3 should be equal to 1F-2	Sl no 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2
511	A	Part A Manufacturing Account-IndAs, Negative signs should not be allowed other than in sl no 3	Value at field other than sl no 3 of Manufacturing account is negative
512	A	In Trading Account-IndAs, value at sl.no.4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)	In Part A -Trading Account-IndAs-sum of sl.no. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c)
513	A	In Part A-Trading Account-IndAs, Sl.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl.	In Part A -Trading Account-IndAs- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at Sl no. 4A(iv) are inconsistent

		No.4A(i)+4A(ii)+4A(iii).	
514	A	In Part A-Trading Account-IndAs, Sl.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii	In Part A-Trading Account-IndAs the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in sl no 4Cix is not equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
515	A	In Part A-Trading Account-IndAs , Sl.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	Total revenue from operations in Sl no 4D is not equal to (Aiv + B + Cix)
516	A	In "Schedule Trading Account-IndAs" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii	Direct expenses in sl no 9 is not equal to sum of 9i+9ii+9iii
517	A	In "Schedule Trading Account-IndAs" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	Duties and taxes, paid or payable, in respect of goods and services purchased as per sl no 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi
518	A	In Trading Account-IndAs, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per Sl no 12 is not equal to Sl no (6-7-8-9-10xii-11)
519	A	Part A Trading Account-IndAs, Negative values are not allowed other than in sl no 11 and/or 12	Value at field other than sl no 11 and/or 12 of Trading Account-IndAs is negative
520	A	Part A P&L-IndAS, Sl no 13 Gross profit transferred from Trading Account should be equal to Sl no 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + Sl. No. 12b "Income from Intraday Trading" of Part A trading account IndAs	Sl no 13 Gross profit transferred from Trading Account of Part A P&L-IndAS should be equal to Sl no 12 'Gross Profit from Business/Profession - transferred to Profit and Loss account '+ 12b"Income from Intraday Trading of Part A trading account IndAS
521	A	In schedule Part A-P & L IndAs, sum of individual of Any Other Income at Sl.No. 14.xi shall be equal total amount of "any other income"	In schedule Part A-P & L, the break up of Any Other Income at Sl.No. 14.xi "total" shall be equal to sum of Sl.No. 14.x.(ia + ib+n)
522	A	In schedule Part A-P & L IndAs, Sl. No.14 should be equal to sum of values at 14(i + ii + iii + iv	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) is not equal to total of other income in

		+ v + vi + vii + viii + ix + x+xic)	Schedule Part A- P&L-IndAS-IndAS
523	A	Part A P&L-IndAS, Sl no 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of sl no 13+14xii	In part A P& L sl no. 15 should be equal to sum of 13+14xii
524	A	Part A P&L-IndAS, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
525	A	Part A P&L-IndAS Sl. no 22xi Compensation to employees should be equal to sum of 22i to 22x	Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x
526	A	Part A P&L-IndAS value at Sr.no 23i to 23iv should be equal to Sr.no 23v	Sl no 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of sl no 23i + 23ii + 23iii + 23iv)
527	A	Part A P&L-IndAS, Sl no 30iii Total of commission should be equal to sl no 30i+30ii	Sl no 30iii commission should be equal to sl no 30i+30ii
528	A	Part A P&L-IndAS, Sl no 31iii Royalty should be equal to sl no 31i+31ii	Sl no 31iii Royalty should be equal to sl no 31i+31ii
529	A	Part A P&L-IndAS, Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii	Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
530	A	In Sch P&L-IndAS , breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total	Sl no 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
531	A	Part A P&L-IndAS, Sl no 46 Other expenses, total should be equal to sum of individual figures	Sl no 46 Other expenses should be equal to sum of 46i+46ii.....+46n
532	A	Part A P&L-IndAS,, the sum of Bad Debts, amount entered in Sl. No 47i + 47ii + 47iii shall be consistent with total of Sl.No.47.iv. Total Bad Debt	In schedule Part A-P & L, the sum of Bad Debts, amount entered in Sl. No 47i + 47ii + 47iii shall be consistent with total of Sl.No.47.iv. Total Bad Debt
533	A	Part A P&L-IndAS, Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 +	Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49

		44x + 45 + 46iii + 47iv + 48 + 49	
534	A	Part A P&L-IndAS, Sl no 51iii interest should be equal to sl no 51i+51ii	Sl no 51iii interest should be equal to sl no 51i+51ii
535	A	Part A P&L-IndAS, Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52	Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
536	A	Part A P&L-IndAS, Sl no 56 Profit after tax should be equal to 53 - 54 - 55	Sl no 56 Profit after tax should be equal to 53 - 54 - 55
537	A	Part A P&L-IndAS, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57	Sl no 58 Amount available for appropriation, should be equal to 56+57
538	A	Part A P&L-IndAS, Sr. No. 59vi Total of Appropriation should be equal to sum of break-up of appropriation	In Part A P&L-IndAS, Sl no. 59vi is not equal to sum of sr. no. (59i + 59ii + 59iii + 59iv+59v)
539	A	Part A P&L-IndAS, sl no 60 Balance carried to balance sheet in proprietor's account (58 –59) should be equal to sl no 58 –59	sl no 60 Balance carried to balance sheet in proprietor's account should be equal to sl no 58 –59
540	A	Part A P&L IND AS, sl no 61AViii items that will be reclassified to P&L should be equal to sum of sl no 61Aito61Avii	Sl no 61AViii items that will be reclassified to P&L should be equal to sum of Sl no 61Ai to 61Avii
541	A	Part A P&L IND AS, sl no 61BVii items that will be reclassified to P&L should be equal to sum of sl no 61Bito61Bvi	sl no 61BVii items that will be reclassified to P&L should be equal to sum of sl no 61Bito61Bvi
542	A	Part A P&L IND AS, sl no 62 Total comprehensive income should be equal to sum of sl no (56 + 61A + 61B)	sl no 62 Total comprehensive income should be equal to sum of sl no (56 + 61A + 61B)
543	A	In Part A-BS IND AS, Sr no 1Aiv should be equal to 1iv(Aii + Aiii)	Sr no 1Aiv should be equal to 1iv(Aii + Aiii)
544	A	In Part A-BS IND AS, Sr no 1C should be equal to 1(Aiv + Biii)	Sr no 1C should be equal to 1(Aiv + Biii)
545	A	In Part A-BS IND AS, Total non current liabilities should be equal to (li + lj + lk + IIC + III + IVc)	Total non current liabilities should be equal to (li + lj + lk + IIC + III + IVc)
546	A	In Part A-BS IND AS, Total of equity and liabilities should be	Total of equity and liabilities should be equal to (1C + 2A +2B)

		equal to (1C + 2A + 2B)	
547	A	In Part A-BS IND AS, Total of non current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)	Total of non current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)
548	A	Part A-BS IND AS "ASSETS" Total of Current assets should be equal to II(2A + 2B + 2C + 2D)	Total of Current assets should be equal to II(2A + 2B + 2C + 2D)
549	A	Part A-BS IND AS "ASSETS" Total of I and Total of II should be matched	in Part A-BS IND AS Total of I and Total of II should be matched
550	D	Benefit of lower tax rates u/s 115BA will be allowed only if Form 10IB is uploaded on or before due date of filing of return of income	Flag is selected as "115BA" to Question "Have to opted for section 115BA, 115BAA, 115BAB" in Part A Gernal Information & Form 10-IB Is not available in database
551	D	Benefit of lower tax rates u/s 115BAA will be allowed only if Form 10ID is uploaded on or before due date of filing of return of income	Flag is selected as "Yes" to Question "Have to opted for section 115BAA" in Part A Gernal Information & Form 10-IC Is not available in database
552	D	Benefit of lower tax rates u/s 115BAB will be allowed only if Form 10IE is uploaded on or before due date of filing of return of income	Flag is selected as "Yes" to Question "Have to opted for section 115BAB" in Part A Gernal Information & Form 10-ID Is not available in database
553	A	Section 115BA is not applicable to foreign company	Type of company is selected as foreign company and Have you opted for section 115BA is selected as "Yes"
554	A	Section 115BAA is not applicable to foreign company	Type of company is selected as foreign company and Have you opted for section 115BAA is selected as "Yes"
555	A	Section 115BAB is not applicable to foreign company	Type of company is selected as foreign company and Have you opted for section 115BAB is selected as "Yes"
556	A	The date entered in schedule BBS should be between 01/04/2020 to 31.03.2021 for AY 2021-22	Schedule BBS , field reference "Date"

557	A	In Schedule BBS, Surcharge should be equal to 12% of amount of Additional income tax payable under section 115QA	In Schedule BBS, Sr. No. 5b is less than ~~12 10%~~ of (5a "Additional Income tax payable) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
558	A	In Schedule BBS, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge	In Schedule BBS, Sr. No. 5c is less than 4% of (5a +5b) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
559	A	In Schedule BBS, total tax payable is less than sum of Additional income tax payable+Surcharge+Health & education cess	In Schedule BBS, Sr. No. 5d is less than sum of (5a +5b+5c)
560	A	In Schedule BBS, Additional Income Tax + Interest payable is inconsistent with sum of Total tax payable+ Interest payable u/s 115QB	In Schedule BBS, Sr. No. 7 is not equal to sum of (5d+6)
561	A	In Schedule BBS, the net tax payable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Positive)	In Schedule BBS, Sr. No. 10 is not equal to (7-8), if positive
562	A	In Schedule BBS, the net tax Refundable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Negative)	In Schedule BBS, Sr. No. 10 is not equal to (7-8), if negative
563	A	Balance Sheet should match.	"Sl. No (I) Total equity and liabilities" is NOT EQUAL TO "S.No (II) Total assets in PART A -BS
564	A	Arithmetical check In Part A-BS, Sr no 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)	Sr no 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)
565	A	Arithmetical check In Part A-BS sr no 2iii should be equal to 2i+2ii	sr no 2iii should be equal to 2i+2ii
566	A	Arithmetical check In Part A-BS "Equity and liabilities" Sr no 3E should be equal to (3A + 3B + 3C + 3D)	Sr no 3E should be equal to (3A + 3B + 3C + 3D)

567	A	Arithmetical check In Part A-BS, Sr no 4E should be equal to $(4A + 4B + 4C + 4D)$	Sr no 4E should be equal to $(4A + 4B + 4C + 4D)$
568	A	Arithmetical check In Part A-BS ,Total of equity and liabilities should be equal to $(1D + 2iii + 3E + 4E)$	Total of equity and liabilities should be equal to $(1D + 2iii + 3E + 4E)$
569	A	Arithmetical check In Part A-BS "Non Current Assets" Total of fixed assets, Sr no 1Av should be equal to $1(id + iid + iii + iv)$	II- Assets Sr no 1Av should be equal to $1(id + iid + iii + iv)$
570	A	Arithmetical check In Part A-BS "Non Current Assets" Total of non current investment, sr no 1B ix should be equal to $(i + iic + iii + iv + v + vi + vii + viii)$	sr no 1B ix should be equal to $(i + iic + iii + iv + v + vi + vii + viii)$
571	A	Arithmetical check In Part A-BS , Sr no 1F should be equal to $(Av + Bix + C + Dv + Eiii)$	Sr no 1F should be equal to $(Av + Bix + C + Dv + Eiii)$
572	A	Arithmetical check In Part A-BS, Sr no 2Aviii should be equal to $2A(ic + ii + iii + iv + v + vi + vii)$	Sr no 2Aviii should be equal to $2A(ic + ii + iii + iv + v + vi + vii)$
573	A	Arithmetical check In Part A-BS ,Sr no 2Bviii should be equal to $2b(i + ii + iii + iv + v + vi + vii)$	Sr no 2Bviii should be equal to $2b(i + ii + iii + iv + v + vi + vii)$
574	A	Arithmetical check In Part A-BS ,Sr no 2Ciii should be equal to $2C(i + ii + iii)$	Sr no 2Ciii should be equal to $2C(i + ii + iii)$
575	A	Arithmetical check In Part A-BS ,Sr no 2Dv should be equal to $2D(i + ii + iii + iv)$	Sr no 2Dv should be equal to $2D(i + ii + iii + iv)$
576	A	Arithmetical check In Part A-BS ,Sr no 2G should be equal to $2(Aviii + Bviii + Ciii + Dv + Eiii + F)$	Sr no 2G should be equal to $2(Aviii + Bviii + Ciii + Dv + Eiii + F)$
577	A	Arithmetical check In Part A-BS , Total of assets should be equal to Se 1F+2G	Total of assets should be equal to Se 1F+2G
578	A	In Part A-BS Total of I and Total of II should be matched	in Part A-BS Total of I and Total of II should be matched
579	A	Part A P&L, Sr. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation	Part A P&L, Sr. No. 59Vi Total of Appropriation is not equal to sum of break-up of appropriation

580	A	If in schedule SI , Income from Insurance Business u/s 115B is claimed then it is mandatory to fill Sl. No. 4b of schedule BP	In Schedule SI ,the value "Profits and gains of life insurance business" is greater than zero AND /oR Schedule BP amount at Sl. No. 4b/ E(iv) = 0/Null is null/Blank AND /oR Amount at Sl. No. 1 (iv) of schedule CYLA = o/ Null And/OR Amount at Sl. No. 1 (iii) of schedule BFLA = o/ Null
581	A	In case of domestic company, PAN entered at "Verification" should match with any of the PAN entered at "Key persons"	In case the domestic company flag is "Yes", PAN entered at "Verification" under Part B TTI should match with any one of the PANs entered at the "PAN" field at all the rows under "Key persons" in Part A-GEN
582	A	"Total Tax Payable on Deemed Total Income u/s 115JB" should be equal to sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).	In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c) Note : if 115BAA/BAB is Yes, then 1a, 1b, 1c and 1d should be equal to "0".
583	D	It is mandatory to file form 29B if tax as per MAT is more than tax as per Normal provisions of the act.	If 1d>2F in part BTTI and Form 29B is not available in database
584	A	In Schedule MAT, Sl.no. 10 tax payable under section 115JB should be equal to 15% / 9% of Sl.no.9 as the case may be. This schedule is applicable only if sl. No 9>0 of schedule MAT	Sl.no. 10 is not equal to 15% of Sl.no.9 and IFSC flag is 'N' Sl.no. 10 is not equal to 9% of Sl.no.9 and IFSC flag is 'Y' Note: This rule is applicable if Sl.no 9 is greater than 0. Note : Rounding off +5 and -5 . (i.e., allow to upload any value between calculated value +5 and -5) This rule is not applicable in case of section 115BAA or 115BAB is selected in part A general
585	A	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to sl. No 1 of schedule VI-A	In schedule B TI, sl no 11a is not equal to sl no 1 of schedule VI-A Note : Subject to Sl.no.9-Sl.no.10 of Part BTI

586	A	In schedule BP, Sl.No.A.9 should be equal to the sum of amount entered in Sl.No(7a + 7b + 7c + 7d + 7e + 8a+8b)	The value at field (A9) of schedule BP should be equal to sum of si No. (7a + 7b + 7c + 7d + 7e + 8a+8b).
587	A	The value at field (A35) of schedule BP should be equal to sum of Sl. No No. A(27+28+29+30+31+32+33+34)	The value at field (A35) of schedule BP is not equal to sum of Sl. No No. A(27+28+29+30+31+32+33+34)
588	A	The value at field (A36) of schedule BP should be equal to sum of si No. .A(13+26-35)	The value at field (A36) of schedule BP is not equal to sum of si No. .A(13+26-35)
589	A	The value at field (A37x) of schedule BP should be equal to sum of values in si No. A(37i to 37ix).	The value at field (A37x) of schedule BP is not equal to sum of values in si No. A(37i to 37ix).
590	A	The value at field (A38) of schedule BP should be equal to sum of si No. A(36) & A(37x).	The value at field (A38) of schedule BP is not equal to sum of si No. A(36) & A(37x).
591	A	Sl no 39 of sch BP should be equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f)	Sl no 39 of sch BP is not equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f)
592	A	The value at field (B44) of schedule BP should be equal to sum of si No. B41+ B 42- B43	The value at field (B44) of schedule BP is not equal to value of si No. (B41+ B 42- B43) and the value of B41+ B 42- B43 is equal to or more than ZERO
593	A	The value at field C48of schedule BP should be equal to sum of si No. C(45+46-47)	The value at field C48of schedule BP is not equal to sum of si No. C(45+46-47)
594	A	The value at field C50 of schedule BP should be equal to sum of si No. C(48-49)	The value at field C50of schedule BP is not equal to sum of si No. C(48-49)
595	A	In schedule BP, Sl.No.D. "Income chargeable under the head 'Profits and gains from Business or Profession' is not equal to the sum of amount entered in Sl.No A39+B44+ C50 (provide B 44 & C50 is more than 0)	The value at field (D) of schedule BP is not equal to sum of si No. A39+B44+C50 Note: This rule shall be applicable only when individual values of B44and C50 are equal to or more than ZERO.
596	A	The sum of Values at fields Sr no.A(4a) should be equal to values at field Sr no.A (37x).	The sum of Values at fields Sr no.A(4a) is not equal to values at field Sr no.A (37x).

597	A	In "Schedule BP" value at field A40 should be equal to the sum of [4c-(39a + 39b + 39c + 39d + 39e)]	In Schedule BP, A40, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act is not equal to 4c-(39a+39b+39c+39d+39e) Note-This Rule will be applicable only if the result of [4c-(39a+39b+39c+39d+39e)] is positive. Note : If result is negative, then 40 should be equal to "0".
598	A	In "Schedule BP", value at field Ev should be equal to sum of Sl No Eii+ Eiii+ Eiv	Sl no 2iv is not equal to sum of Sl no (Eii+Eiii+Eiv)of col. 2
599	A	In Schedule BP Sl no Evi should be equal to sl no Ei-Ev	Sl no F Evi should be equal to sl no F Ei - F Ev for business loss set off column Note : If result is negative, restrict to "0"
600	A	In Such BP sl no B41 should be equal to Pt 2a "Net profit or loss from speculative business"	In Such BP sl no B41 is not equal to Pt 2a "Net profit or loss from speculative business"
601	A	In Part B TI, the value in Pt 17- Losses of current year to be carried forward should be equal to sum total of row xiv of Schedule CFL	The value in S.No. 17 Losses of current year to be carried forward) of Part B TI is not equal to total of row xvi "Current year losses to be carried forward " of Schedule CFL. This rule will not be applicable if return is filed u/s 139(4)
602	A	Current year Loss from Business & Profession (other than loss from Insurance business u/s 115B , loss from speculative business and specified business) i.e sl. No (xiv)5c in CFL should be equal to 3xviii of schedule CYLA	Value in 5c(xiv) of Schedule CFL is not equal to 3xviii of Schedule CYLA. Note: This rule will be applicable if return is filed under section 139(1)
603	A	Schedule BFLA Sl no 2(xiv) should be equal to sl no 11(xiii) of CFL	Schedule BFLA Sl no 2(xiv) is not equal to sl no 11(xiii) of CFL
604	A	Schedule BFLA Sl no 3xvi should be equal to sum of Sl no (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)	If value at field 3xvi is not equal to the sum of sl no (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)

605	A	Schedule BFLA Sl no 4xvi should be equal to sum of Sl no (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii+ 4xiii+ 4xiv + 4xv)	If value at field 4xvi is not equal to the sum of sl no (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv)
606	A	In Schedule CYLA, Sl.no 2xvii i.e Total loss set off should be equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)	Value in 2xvii of Schedule CYLA is not equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)
607	A	In Schedule CYLA, Sl.no 3xvii i.e Total loss set off should be equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi)	Value in , Sl.no 3xvii i.e Schedule CYLA is not equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi)
608	A	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	Value in 1xvi of Schedule CYLA is not equal to Sl.no. 2e of schedule OS
609	A	Part A P&L,The value at filed "61(ii)" is greater than zero then it is mandatory to fill details in table at Sl. No. 61	In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 61(ii) (Presumptive Income) is MORE THAN ZERO.
610	A	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a(i) should not exceed the field 1a(i) "Dividend income [other than (ii)]"	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of " Amount " for dropdown " 1a(i) " ds greater than sum of amounts of all dropdowns in field 1a(i)
611	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of " Amount " for dropdown " 1b " is greater than sum of amounts of all dropdowns in field 1b Note: if 1b is -ve, then dtaa from same wont be allowed
612	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of "Amount" for dropdown "1c" is greater than sum of amounts of all dropdowns in field 1c

613	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1d" is greater than sum of amounts of all dropdowns in field 1d
614	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2a" is greater than sum of amounts of all dropdowns in field 2a
615	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" above	In schedule OS, at sl.no.2e in column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2c" is greater than value at with sum of amounts of all dropdowns in field 2c (New sections added. So please include in code)
616	A	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates" above	In schedule OS, at sl.no.2e in column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2d" is greater than value at with sum of amounts of all dropdowns in field 2d (New sections added. So please include in code)
617	A	In Schedule CG, Full Value of Consideration(sr no B9aiii) is zero .therefore expenses u/s 48(sr no B9b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B9aiii) is zero but expenses(sr no B9b(iv) are claimed
618	A	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is not higher of B9(a)(ia) or B9(a)(ib)
619	A	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)	If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii)
620	A	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)	If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii)
621	A	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)	If in Sch CG Sl. No. B9c Balance is not equal to B(9aiii-biv)

622	A	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d	If in Sch CG Sl.no. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d Note : If $9c < 0$, then 9e should be equal to 9c
623	A	In Schedule CG, Sl. No. B10 should be equal to $B10(aX_i + b)$	If in Sch CG Sl. No. B10 is not equal to $B10(aX_i + b)$
624	A	In Schedule CG, Sl. No. B11 should be equal to $B11a1+B11a2+B11b$	If in Sch CG Sl. No. B11 is not equals to $B11a1+B11a2+B11b$
625	A	Schedule CG sl no D1e should be equal to sum of $D(1a + 1b + 1c + 1d)$	If value at field D1e is not equal to the sum of sl no $D(1a + 1b + 1c + 1d)$
626	A	In Schedule CG sl no Ei6 should be equal to sl no $(B4c+B5+B7c+B8+B9e+ B11a1 +B11a2)$ as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein	If value at field Ei6 is not equal to the sum of sl no $(B4c+B5+B7c+B8+B9e+ B11a1 +B11a2)$ Note: This rule will be applicable only if the sum of sl no $(B4c+B5+B7c+B8+B9e+ B11a1 +B11a2)$ is negative Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12
627	A	Schedule CG sl no Ei7 should be equal to sl no $(B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b)$ as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein	If value at field Ei7 is not equal to the sum of sl no $(B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b)$ Note: This rule will be applicable only if the sum of sl no $(B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b)$ is negative Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at

			column No. 7 of Sl. No. B12
628	A	In Schedule CG, sl no Ei8 should be equal sl no B12b.	Value at field Ei8 is not equal to sl no B12b Note: This rule will be applicable only if the total of Col. 2 Amount of income of sl no B12 is negative
629	A	Schedule CG sl no Evi should be equal to sl no (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein	If value at field Evi is not equal to the sum of sl no (B4c+B5+B7c+B8+B9e + B11a1+B11a2) Note: This rule will be applicable only if the (B4c+B5+B7c+B8+B9e + B11a1+B11a2) is positive Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12
630	A	Schedule CG sl no Evii should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein	If value at field Evii is not equal to the sum of sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) Note: This rule will be applicable only if the (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) is positive Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein

			. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12
631	A	In Schedule CG, sl no Eviii should be equal sl no B12b.	Value at field Eviii is not equal to sl no B12b Note: This rule will be applicable only if sl no B12b is positive
632	A	Assessee is having presumptive income but Part-B of P&L (Profit and Loss) A/c has not been filled	In personal info, TYpe of company is "foreign Company" AND Flag at whether assessee is declaring income under presumptive basis u/s 44AE/44B/44BB/44BBA/44BBB is "yes" in audit information AND In Sch BP Sr.no 1 is more than zero and equal to sum of Sr.no 37(Excluding Sr.no 37(i) - 44AE,37(vi)-44D 37(vii)-44DA,(viii)- Chapter XII-G (tonnage), (ix)-First Schedule of Income tax Act AND Sr.no 62a of Part B of P&L is equal to zero or null & all fields of P&L in Part A is zero or null.
633	A	In Schedule part B TI, Sl. No. 14 Income chargeable to tax at special rate under section 111A, 112, 112A etc, should be consistent with sum total of special incomes of Schedule SI	In Schedule B TI, Sl no 14 in not equal to total of column (i) of schedule SI Note : Rounding off ~~+2 and -2~~ +100 or -100(i.e., allow to upload any value between calculated value ~~+2 and -2~~ +100 or -100)

634	D	Amount can be reduced from schedule BP at sl. No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively	If amount at sl. no A4c " Rule 7A" of schedule BP is >0 and none of the nature of business code selected as 1003 in schedule nature of business --- -- then rule should trigger or /And If amount at sl. no A4c" Rule 7B(1) or Rule 7B(1A)" of schedule BP is >0 and none of the nature of business code selected as 1002 in nature of business - ---- then rule should trigger or /And If amount at sl. no A4c" Rule 8" of schedule BP is >0 and none of the nature of business code selected as 1001 in schedule nature of business --- -- then rule should trigger
635	A	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)	In Schedule CG , In case A1(aii) does not exceed ~~1.05~~ 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) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
636	A	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)	In Schedule CG , In case B1(aii) does not exceed ~~1.05~~ 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) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
637	D	Deduction u/s 80PA shall not be allowed if none of the nature of business code is selected as "(Refer sheet 80PA for list)"	In schedule VI_A , Sl. No. ~~2pe~~ ' Deduction u/s 80PA' is > 0 and none of the code in ' Nature of business" is selected as :- (Refer sheet 80PA for list)

638	A	In Schedule HP Standard deduction u/s 24(a) will not be allowed in case in assessee has opted for taxation u/s 115BAB	Schedule HP - Value at field "1g" is > 0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note:- A variation of -5 to +5 shall be allowed
639	A	In Schedule HP Interest payable on borrowed capital u/s 24(b) will not be allowed in case in assessee has opted for taxation u/s 115BAB	Schedule HP - Value at field "1h" is > 0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1h" is greater than zero
640	A	In schedule BP , You cannot claim deduction u/s 35AD (Sl. No. 49) in case you have opted for benefit of lower taxation u/s 115BAB/115BA/115BAB	Schedule BP, Sl. No. 49 >0 and in part A General assessee has selected for Section 115BAB/BAA or BA to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General
641	A	In Schedule DPM , amount at Sl. No. 3a cannot be greater than zero if assessee has not opted for taxation u/s 115BAA	In schedule DPM sl. No. 3a >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected .
642	A	In schedule DPM , additional depreciation is not allowed , if you have opted for lower taxation u/s 115BA or 115BAA or 115BAB	In schedule DPM , amount at Sl. No. 13>0 or amount at Sl. No. 14>0 or amount at sl. No. 15>0 and In part a general Flag domestic company is :yes" and have you opted for taxation u/s 115BA , 115BAA or 115BAB is elected as "115BA" or

			115BAA or 115BAB
643	A	In schedule DPM , assessee cannot claim depreciation more than 40% if opted for lower taxation u/s 115BA or 115BAA or 115BAB	In schedule DPM , Block 45 , Sl. No. 1 to 21 >0 (any field) and In part a general Flag domestic company is :yes" and have you opted for taxation u/s 115BA , 115BAA or 115BAB is elected as "115BA" or 115BAA or 115BAB
644	A	In schedule CFL , amount at Sl. No. 5b can be entered only if ,assesee is opting for taxation u/s 115BAA	In schedule CFL sl. No. 5b >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected .
645	A	In schedule UD , amount at Sl. No. 3a can be entered only if ,assesee is opting for taxation u/s 115BAA	In schedule UD sl. No.3a >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected .
646	A	You cannot claim deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA , in case you are opting for lower taxation under section 115BA.	Total colum in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 2g or 2h or 2i or 2j or 2k ~~or 2l~~ or 2m or 2n or 2o or 2p is greater >0 and Domestic company is selected in part a general and section 115BA ~~or~~ ~~115BAB~~ is selected . This rule is not applicble in case of foreign company + section 115BAA/115BAB is selected or Non of the above

647	A	You cannot claim deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA or 80M , in case you are opting for lower taxation under section ~~115BA~~ or 115BAB.	Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 2g or 2h or 2i or 2j or 2k ~~or 2l~~ or 2m or 2n or 2p is greater >0 and Domestic company is selected in part a general and section 115BAB is selected . This rule is not applicable in case of foreign company + section 115BAA/115BA is selected or Non of the above
648	A	You cannot claim deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA and 80LA(1A) or 80M , in case you are opting for lower taxation under section 115BAA	Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 2g or 2h or 2i or 2j or 2k ~~or 2l~~ 2m or 2p is greater >0 and Domestic company is selected in part a general and section 115BAA is selected . This rule is not applicable in case of foreign company + section 115BA + 115BAB is selected or Non of the above
649	A	In schedule OS , deduction claimed at Sl. No. 3d or at Sl. 8b will not be allowed in case you have opted for benefit of lower taxation u/s 115BAB	In schedule OS , Value at field " 3d " is > 0 or value at Sl. no. 8b is >0 and in part A General assesee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General <u>Please Note : This rule will be applicable only in case if section 115BAB is slected in part A general</u>
650	A	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 112A, Value at Column no.4 or 5 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?

651	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 115AD(1)(b)(iii), Value at Column no. 4 or 5 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
652	A	In Part A P&L, if assessee has opted for taxation u/s 44B, sl no 62b "Net Profit" cannot be less than 7.5% of "Gross receipts/turnover"	In Table at Sl. No. 62 of Part A profit & Loss Account ; Section code is 44B and Amount in field "Net profit" is less than 7.5% of "gross profit/turnover"
653	A	In Part A P&L, if assessee has opted for taxation u/s 44BB, sl no 62b "Net Profit" cannot be less than 10% of "Gross receipts/turnover"	In Table at Sl. No. 62 of Part A profit & Loss Account ; Section code is 44BB and Amount in field "Net profit" is less than 10% of "gross profit/turnover"
654	A	In Part A P&L, if assessee has opted for taxation u/s 44BBA, sl no 62b "Net Profit" cannot be less than 5% of "Gross receipts/turnover"	In Table at Sl. No. 62 of Part A profit & Loss Account ; Section code is 44BBA and Amount in field "Net profit" is less than 5% of "gross profit/turnover"
655	A	In Part A P&L, if assessee has opted for taxation u/s 44BBB, sl no 62b "Net Profit" cannot be less than 10% of "Gross receipts/turnover"	In Table at Sl. No. 62 of Part A profit & Loss Account ; Section code is 44BBB and Amount in field "Net profit" is less than 10% of "gross profit/turnover"
656	A	In P&L, for 44AE same registration number of good carriage cannot be entered more than once.	In P&L, Sl. No. 61 Registration number of good carriage cannot be entered more than once.
657	A	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block
658	A	As per section 115JB assessee is not liable to compute MAT, if tax payer is opting for tax regime under section 115BAA or 115BAB	Sl. No. 1 to 10>0 and in Part A general 115BAA or 115BAB is selected
659	A	In Schedule 80G, PAN of the donee, should be unique across all the blocks A, B, C and D	In Schedule 80G, if "PAN of the donee" is repeating in Table A or Table B or Table C or Table D. (in Whole schedule, PAN of the donee

			entered should be unique. If it is repeating in any place, rule should trigger)
660	A	In Schedule VIA, value at sl.no.1a of system calculated value of 80G should match with value at eligible donation at sl.no. E in Schedule 80G	In "Schedule VIA" if 1a system calculated is not equal to "Eligible Donation" at sl.no.E of Schedule 80G
661	A	Taxpayer is resident and showing income under section 115BBF but return is filed after due date	In Filing status Residential Status is "Non Resident" or return filed u/s 139(4) & Sl. No. 2cxvi - 115BBF of Schedule OS or 2dxiv 115BBF-PTI or 3d in Sch BP are greater than Zero. Note : If Non resident and 115BBF > 0 or 139(4) Is selected but 115BBF > 0 , then rule is applicable. Note : If 115BBF in 2c > 0 or PTI-115BBF in 2d > 0 or 3d in Sch BP > 0 then rule should trigger
662	A	In schedule BP, "Deductions in accordance with section 35AD(1)" or In schedule ESR deduction u/s 35(1)(ii) , 35(1)(iia) , 35(1)(iii),35(2AA) or 35CCC cannot be claimed if 115BAA or 115BAB is opted	Value at sl.no. 49 "Deductions in accordance with section 35AD(1)" in Sch BP > 0 OR Value at column 3 of fields in Sch ESR 35(1)(ii) OR 35(1)(iia) OR 35(1)(iii) OR 35(2AA) OR 35CCC are > 0 } AND Flag is selected as 115BAB, 115BA, 115BAA in part a general
663	A	Values at field 33AB, 33ABA and 33AC at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21	Values at field 33AB, 33ABA and 33AC at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21

664	D	Schedule DPM, value at sl.no.20 is not equal to "5 + 8 -4 -7 - 19". Please enter properly	"If value is other than 0, then 20= (5 + 8 -3b-4 -7 -19) If calculated value of sl.no.20>0, and user enter field is > 0 BUT less than calculated value of 20 then throw error If calculated value of sl.no.20<0, and user enter field is < 0 BUT greater than calculated value of 20 then throw error"
665	A	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+xi+xii) should be equal to sl no 9(xiii)+10(xiii) of CFL	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+xi+xii) is not equal to sl no 9(xiii)+10(xiii) of CFL
666	A	In schedule VI_A , date of distribution of dividend cannot be after "one month prior to the date for furnishing the return of income under sub-section (1) of section 139" for deduction claimed under section 80M	In schedule VI_A, date of distribution entered in schedule VI_A" deduction u/s 80M" cannot be after 30th September 2021 Please Note : In case 92CE Flag " Are you liable for audit U/s 92CE " is Yes then date of distribution entered in schedule VI_A" deduction u/s 80M cannot be after 31st October 2021
667	A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together	if Sl. No. 11b of Part BTI >0 If in Schedule VIA, system calculated values of both 80LA(1)- Sl. No. 2m and 80LA(1A) - Sl. No. 2n are more than "0"
668	A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"	If Sl. No. 11b of Part BTI >0 and in Sch VIA, value at system calculated field of deduction 80LA(1A) at Sl. No. 2m > 0 but in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is not selected as "Yes",
669	A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "No"	If Sl. No. 11b of Part BTI >0 and in Sch VIA and in Sch VIA, value at system calculated field of deduction 80LA(1) > 0 but in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is not selected as "No",
670	A	Once a proceeding is initiated u/s148, 153A or 153C, the original return filed u/s 139	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, 153A or 153C

		cannot be revised	for original return for the selected AY
671	A	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"	In Part B TI , the value in Pt1 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt.3" field of Schedule HP (Total field Includes income from all House properties) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
672	A	In "Schedule Part B TTI" point "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/ ~~2019~~ 2020 and 31/03/ ~~2020~~ 2021 is not equal to amount mentioned in the field 10a "Advance Tax of schedule Part BTTI
673	A	In "Schedule Part B TTI" Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22.	Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22 is not equal to amount mentioned in the field 10d Self-Assessment Tax of schedule Part BTTI
674	A	In Schedule CFL, 5c should be equal to 5a- 5b	If in Schedule CFL , 5c is not equal to 5a- 5b. Note : If result is negative, then restrict to "0"
675	A	In Schedule UD, value at sl.no.4 cannot be more than sl.no. 3- sl.no.3a in any of the row	If value in Sl.no.4 > (Sl.no.3 - sl.no.3a) in any of the row (including total), then restrict the rule
676	A	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- sl.no.3a - Sl. No. 4	If value in Sl.no.5 is not equal to (Sl.no.3 - sl.no.3a-Sl. No. 4) in any of the row
677	A	In schedule OS , Sl. No. 1(a) should be equal to Sl. No. 1(a)(i) + sl. No. 1(a)(ii)	In schedule OS , Sl. No. 1(a) is not equal to Sl. No. 1(a)(i) + sl. No. 1(a)(ii)
678	A	In schedule BP , Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)	In schedule BP , Sl. No. A3c is not equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
679	A	In Schedule BP, value at sl.no.3ci cannot be more than value entered in sl.no.14iii of Schedule Profit and Loss A/c	In Schedule BP, if value at sl.no.3ci is more than value entered in sl.no.14iii of Schedule Profit and Loss A/c

680	A	In Schedule BP, sum of values entered from 37(i) to 37(ix) should match with sum of values declared at sl.no.4a(i) to 4a(ix)	In Schedule BP, sum of values entered from 37(i) to 37(ix) is not equal to sum of values declared at sl.no.4a(i) to 4a(ix)
681	A	Deduction claimed u/s 80M cannot exceed dividend income offered in schedule in schedule OS and schedule BP	In Part B TI sl. No. 11b >0 and part C deduction u/s 80M>0 and exceeds sum of (A+B) A) "Sum total of Amount of dividend" will be calculated as lower of following , if drop down is selected as "schedule OS":- (i) Sum of amount entered provided drop down is selected as OS in schedule VI_A"Sl. No. 2o (ii) Sl. No. 1a of schedule OS (iii) Sl. No. xiii(5)"Net income from other sources chargeable at normal applicable rates" of schedule BFLA B) "Sum total of Amount of dividend will be calculated as lower of following in case drop down is selected as " schedule BP":- (i) Sum of amount entered provided drop down is selected as BP in schedule VI_A"Sl. No. 2o (ii) Sl. No. 14iii of P & L account/indAS as reduced by Sl. No. 3c(i) of schedule BP (iii) Sl. No. ii(5)"Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)" of schedule BFLA - Part C of VIA other than 80M
682	A	Foreign company cannot claimed deduction u/s 80M	In Part B TI sl. No. 11b >0 and part C deduction u/s 80M>0 and in part A general status is selected as " foreign company "
683	A	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI	Sl no 23+24(e) of schedule BP is less than sum of sl no 5(a+b+c+d+e) of Part A OI

684	A	In schedule TPSA, sl. No.1 should be equal to sum of values referred in AY 2019-20 and AY 2020-21	In schedule TPSA, Sl. No.1 , is not equal to sum of values referred in AY 2019-20 and AY 2020-21
685	A	In Schedule P & L , Sl. No. 62 "Gross Receipts" should be equal to sum of individual line items	In Schedule P & L , Sl. No. 62 "Gross Receipts" is not equal to sum of individual line items
686	A	In Schedule P & L , Sl. No. 62 "Net Profit " should be equal to sum of individual line items	In Schedule P & L , Sl. No. 62 "Net Profit " is not equal to sum of individual line items

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

Annexure 2

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

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	Section 28		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)	Form 3CD clause 16 (b)
	escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
	Section 36		
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)

Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b) Sum of (1+2)as mentioned below: 1) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero' 2) If amount is paid after due date of payment or due date of payment of date of payment is blank/null/invalid then sum received from employees
Section 37		
Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"
Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure.." column "Amount"
Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an

		offense or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sr. No. 7(i)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
Section 40		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth tax[40(a)(iia)]	Sr. No. 8A(f)	Form 3CD, clause 21(b)(v)
Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)	Form 3CD, clause 21(b)(vi)
Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)	From Form 3CD,"Total of column "Amount Inadmissible" as per sr no. 21(c) of form 3CD
Section 40A		
Amount paid, otherwise than by account payee cheque or account payee bank draft or	Sr. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"

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

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

	primary agricultural credit society or a primary co-operative agricultural and rural development bank		
	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD , Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
Schedule BP	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22
Schedule ESR	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iia)"	Col. 2 of schedule ESR , Section 35(1)(iia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iia)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"

Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCC"	Col. 2 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCC"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCD"	Col. 2 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCD"
Col 3 " Amount of deduction allowable (3)" Section " 35(1)(i)"	Col. 3 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(i)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ii)"	Col. 3 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ii)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ia)"	Col. 3 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-

		tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ia)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(1)(iii)"	Col. 3 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iii)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(1)(iv)"	Col. 3 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iv)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(2AA)"	Col. 3 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AA)"
Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35(2AB)"	Col. 3 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also

			fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AB)"
	Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35CCC"	Col. 3 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCC"
	Col 3 of Schedule ESR "Amount of deduction allowable (3)" Section " 35CCD"	Col. 3 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCD"

Annexure 3

Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS :

- Amount of dividend which is included in the Temporary Total income* will be computed in below manner:
- Take minimum of below :
 - o Temporary calculated value at 5xiii of BFLA**
 - o 1a of Schedule OS
 - o Max(0, Temporary calculated values of Sl.no.13 - sl.no.14 of Part BTI)
- Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
- Then system calculated value "Eligible amount of interest expenditure" will be lower of
 - o "20% of "A" or
 - o user enter value in field 3c.

*Temporary Total Income means the total income calculated without considering “Interest expenditure u/s 57(1)” (i.e, Ignore use value at sl.no.3c for all these temporary calculations purpose) and by ignoring the system computed value of deduction u/s 80M***.

** Temporary calculated value at 5xiii of BFLA means the Net OS income (5xiii of BFLA) calculated without considering “Interest expenditure u/s 57(1)”.

*** Deduction u/s 80M will be taken as under , for computing temporary values-
Sum total of caculated values at Sl. No. (i) + Sl. No. (ii).

- Sl. No. (i) will be computed as under in case drop down is selected as "Schedule BP"

Lower of following

- sum of amounts entered at Sl. No. 2o if drop down is selected as "schedule BP"
- Sl. No. 14iii of P & L account/IndAS as reduced by Sl. No. 3c(i) of schedule BP
- Sl. No. ii(5)"Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)" of schedule BFLA

- Sl. No. (ii) will be computed as under in case drop down is selected as "Schedule OS"

Lower of following

- Sum of amounts entered at Sl. No. 2o if drop down is selected as "schedule BP"
- Sl. No. 1a of schedule OS
- Sl. No. xiii(5)"Net income from other sources chargeable at normal applicable rates" of schedule BFLA

Please note :Value entered by taxpayer will not be considered for any of the calculation of OS, CYLA, BFLA, Chapter VI-A, TI.

Annexure 4

Note on “How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e) and 1(ii) Dividend income u/s 2(22)(e) for 234C:

- Above calculated “**Eligible Interest Expenditure**” will be allocated to Dividend in below sequence for 234C calculation :
 - o First Allocate expenditure to “Dividend income u/s 2(22)(e)”
 - o Balance if any, allocate to “Dividend income other than 2(22)(e).
- After reducing the allocated expenditure from “Dividend income other than 2(22)(e)”, assessee will arrive “**Net Dividend income other than 2(22)(e)”**.

- **Assessee has to provide the quarterly bifurcation of this “Net Dividend income other than 2(22)(e) - DTAA portion of this dividend (subject to TRC and Resident condition #)” at sl.no.10(i) of Schedule OS in the way beneficial to assessee.**
- Also, assessee has to provide the quarterly break up of “DTAA dividend income which is reduced from “Net Dividend income other than 2(22)(e)” at sl.no.10(iii) of Schedule OS.

Refer below example for clarification:

Eg :	Dividend income u/s 2(22)(e)	= 500
	Dividend income Other than 2(22)(e)	= 2500

	Dividend income included in total income	= 3000
	Maximum Eligible Interest expenditure	= 600 (20% of 3000)

After allocation of expenditure :

Net Dividend income u/s 2(22)(e)	= 0 (500-500)
Net Dividend income Other than 2(22)(e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i).

If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) “Dividend income chargeable under DTAA rates” in Schedule OS.

(# DTAA can be reduced only in case of “Resident” or “Non resident & TRC flag” is “Yes”)

Tax on Dividend income chargeable under DTAA :

Tax on “Dividend income chargeable under DTAA” will be calculated as below :

1. Multiply “DTAA Dividend” declared at sl.no.2e in “Amount” column **with** “Applicable Rate” at col 10 for all the row in which section is selected as “56(1)(i) Dividend” is selected. DTAA tax for each row will be derived
2. Take the sum of all “DTAA tax” derived above and also take sum of “Dividend” income in 2e.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this “Average rate” for calculation of tax on DTAA Dividend.

Determining income for calculation of 234C :

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer **note** below)
 - o Dividend income other than 2(22)(e)
 - o Short term capital gain income chargeable at normal rates

- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
 - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
 - Short term capital gain taxed @15% and 30% (from Sch CG table E)
 - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
 - Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:

1. Dividend income other than 2(22)(e) : Lower of
 - a. "Total income chargeable at normal rates"
 - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
 - c. Net Other source income chargeable at normal rates from BFLA
2. Short term capital gain : Lower of
 - a. "Total income chargeable at normal rates"-"Dividend income other than 2(22)(e)"
 - b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
 - c. Net STCG applicable rate income from BFLA
3. Income chargeable at normal rates from Quarter 1 =
"Total income chargeable at normal rates" – (value calculated at 1 +2+3 above)

Annexure 5

Calculation of 234C :

1. For the "Income which is chargeable at normal rates", tax in each quarter will be calculated as below:

$$\text{Quarterly income which is chargeable at normal rates} * (\text{Total Tax incl Surcharge \& cess at normal rates}) / (\text{Total income chargeable at normal rates})$$

Note : "STCG App rate" and "Dividend income other than 2(22)(e)" has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For "Income chargeable at special rate from Quarter 1 other than 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
3. For "Income chargeable u/s 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
4. For "Income chargeable at special rate quarter wise", tax in each quarter will be calculated as below :

- a. **for Capital gains:**Quarterly income which is chargeable at special rates * respective tax rate
- b. **for OS dividend DTAA income:**Quarterly income which is chargeable at special rates * Average rate (defined above)

After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

Note :If "Dividend other than 2(22)(e) included in Total Income" determined above IS LESS THAN "Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS" given by assessee, then the above computed "dividend other than 2(22)(e) included in Total Income" shall be distributed among 5 quarters by giving preference to QTR 5(16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee

Instructions for filling out Form ITR-7

These instructions are guidelines for filling the particulars in Income-tax Return Form-7 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2021-22 only i.e., it relates to income earned in Financial Year 2020-21.

2. Who is eligible to use this Return Form?

This Return Form can be used by persons including companies who are required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D).

The category of persons whose income is unconditionally exempt under various clauses of section 10, and who are not mandatorily required to furnish their return of income under the provision of section 139, may use this form for filing return. An indicative list of such persons is given below:-

Sl.no	Category of persons	Exempt under section
1	Local authority	Section 10(20)
2	Regimental Fund or Non-public Fund established by the Armed forces of the Union	Section 10(23AA)
3	Fund, by whatever name called, set up by the Life Insurance Corporation (LIC) of India on or after 1 st August, 1996, or by any other insurer	Section 10(23AAB)
4	Authority (whether known as the Khadi and Village Industries Board or by any other name)	Section 10(23BB)
5	Body or Authority	Section 10(23BBA)
6	SAARC Fund for Regional Projects set up by Colombo Declaration	Section 10(23BBC)
7	Insurance Regulatory and Development Authority (IRDA)	Section 10(23BBE)
8	Central Electricity Regulatory Commission	Section 10(23BBG)
9	Prasar Bharati	Section 10(23BBH)
10	Prime Minister's National Relief Fund	Section 10(23C)(i)
11	Prime Minister's Fund (Promotion of Folk Art)	Section 10(23C)(ii)
12	Prime Minister's Aid to Students Fund	Section 10(23C)(iii)
13	National Foundation for Communal Harmony	Section 10(23C)(iiia)
14	Swachh Bharat Kosh	Section 10(23C)(iiiaa)
15	Clean Ganga Fund	Section 10(23C)(iiiaaa)

16	Provident fund to which the Provident Funds Act, 1925 applies	Section 10(25)(i)
17	Recognized Provident Fund	Section 10(25)(ii)
18	Approved Superannuation Funds	Section 10(25)(iii)
19	Approved Gratuity Fund	Section 10(25)(iv)
20	Other funds referred to in sub-clause (v) of section 10(25)	Section 10(25)(v)
21	Employees' State Insurance Fund	Section 10(25A)
22	Agricultural Produce Marketing Committee	Section 10(26AAB)
23	Corporation, body, institution or association established for promoting interests of members of Scheduled Castes or Scheduled Tribes or backward Classes	Section 10(26B)
24	Corporation established for promoting interests of members of a minority community	Section 10(26BB)
25	Corporation established for welfare and economic upliftment of ex-servicemen	Section 10(26BBB)
26	New Pension System (NPS) Trust	Section 10(44)

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manner—

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address—

Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka”.

The Form ITR-V-Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-Filing account.

However, a political party shall compulsorily furnish the return in the manner mentioned at (i) above.

In case an assessee is required to furnish a report of audit under sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via), 12A(1)(b), 92E he shall file such report electronically on or before the date of filing the return of income.

4. Key changes (as compared to ITR for AY 2020-21)

- In Part A General - Details of registration or approval under Income Tax Act (Mandatory if required to be registered)- Section 12AB has been inserted in the dropdown (Application for registration is made as per new provisions)
- In schedule BP, Income/ receipts credited to profit and loss account considered under head "other sources" has been bifurcated into 2 parts as "Dividend income" and "Other than dividend income"
- In schedule OS,
 - (i) The existing drop related to "Dividend income" is bifurcated into 2 parts i.e "Dividend income [other than (ii)]" and "Dividend income u/s 2(22)(e)"
 - (ii) Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly, Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3
 - (iii) The existing drop down at Sl. No. 2d "115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section115AB)" bifurcated into 2 drop downs as under:-
 - 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section115AB) @20%
 - 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section115AB) @20%
 - (iv) Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e wrt "Interest referred to in section 194LC(1)" and Distributed income being Dividend referred to in section 194LBA
 - (v) Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2d and 2e of schedule OS
 - (vi) In existing Sl. No. 10 "Information about accrual/receipt of income from Other Sources"
 - Field "Dividend Income u/s 115BBDA" is changed to "Dividend income" due to finance Act changes
 - one more line item is inserted to capture the quarter wise break up of dividend income which is taxable at DTAA Rates. This information will be used to calculate interest u/s 234C.
- In Schedule TDS , earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N. Also, the label is amended to include form 16D for the claim of TDS
- **Annexure 1:** Upload level validations table is modified wrt mapping changes and new rules
- **Annexure 2:** Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS
- **Annexure 3:** Note on "How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22) (e) and 1(ii) Dividend income u/s 2(22)(e) for 234C
- **Annexure 4:** Determining income for calculation of 234C

5. Filing out the ITR-V - Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee should print Form ITR-V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form duly signed by the assessee, has to be sent by ordinary post or speed post only to Centralized Processing Centre, Income Tax Department, Bengaluru-560500 (Karnataka).

General guidance

In part A General, please furnish the information relating to identity of assessee, details of any project or institution run by the assessee during the year, section under which return is filed and section under which exemption has been claimed etc.

Certain schedules to this return form are mandatorily required to be filled up by assessee which are claiming exemption under specific provisions, as per the following list:-

Exemption claimed under section	Schedule required to be filled up
Political party claiming exemption u/s 13A	Schedule LA
Electoral Trust claiming exemption u/s 13B	Schedule ET
Trust/institution claiming exemption u/s 11 and/or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)	Schedule AI
Assessee claiming exemption under any of the clauses of section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23FB), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47) and persons whose income is unconditionally exempt under various clauses of section 10 (refer the list above at S. No. 2)	Schedule IE 1
Assessee claiming exemption under sections 10(23A), 10(24)	Schedule IE 2
Assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiad)	Schedule IE 3
Assessee claiming exemption under sections 10(23C)(iiiad) or 10(23C)(iiiad)	Schedule IE 4

This ITR form is applicable for assessee to claim exemption u/s 11, 10(23C), clauses of section 10, 13A or 13B. If exemption is not applicable to the assessee, relevant ITR form as per rule 12 may be used.

Where TDS has been claimed ensure that corresponding receipts are disclosed in the applicable schedules. For example schedule AI has to be filled by person registered under section 12A/12AA or approved under section 10(23C)(iv to via). Schedule IE 1 to IE 4 has to be filled by the person claiming exemption under clauses of section 10. Head of income is required to be filled only if assessee has taxable income. If assessee has claimed exempt income u/s 10 in schedule Part B-TI and it has been

allowed, then the receipts disclosed in relevant schedule I will be treated as receipts for the purpose of Rule 37BA.

In case exemption u/s 10 is not allowed due to non-compliance of the provisions of the Act, then the receipts mentioned in Schedule I will be considered as income in Schedule OS and will be taxed.

Where an institution is registered u/s 12A/12AA or approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) no exemption under other clauses of section 10 is allowable except for section 10(1).

Audit report in form 10B/10BB has to be filed at least one month prior to due date for filing of return u/s 139(1).

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction		
PERSONAL INFORMATION			
Name	Enter the Name of the trust or institution or any other entity as per the deed of creation or establishing or incorporation or formation, as the case may be.		
PAN	Enter the PAN as in PAN card		
Flat/ Door/ Block No.	Enter the Flat or House Number		
Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village		
Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated		
Area/ Locality	Enter the name of area or locality in which the house is situated		
Town/ City/ District	Enter the name of town or City or District in which the house is situated		
State	Select the name of State from the dropdown		
PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office		
Date of formation/ incorporation (DD/MM/YYYY)	Please enter the Date of Formation or incorporation, as mentioned in the application for allotment of PAN.		
Status	Please tick the applicable checkbox, indicating the status under which the return is being filed, and also choose the applicable sub-status from the drop-down menu-		
	Code	Status	Sub-status
	1.	Local authority	

Instructions to Form ITR-7 (A.Y. 2021-22)

	<table border="1"> <tr> <td data-bbox="644 206 772 465">2.</td><td data-bbox="772 206 995 465">AOP/BOI</td><td data-bbox="995 206 1396 465"> ☐ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ☐ Public Charitable Trust ☐ Any other AOP/BOI </td></tr> <tr> <td data-bbox="644 465 772 577">3.</td><td data-bbox="772 465 995 577">Artificial Juridical Person (AJP)</td><td data-bbox="995 465 1396 577"></td></tr> <tr> <td data-bbox="644 577 772 651">4.</td><td data-bbox="772 577 995 651">Domestic Company</td><td data-bbox="995 577 1396 651"></td></tr> </table>	2.	AOP/BOI	☐ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ☐ Public Charitable Trust ☐ Any other AOP/BOI	3.	Artificial Juridical Person (AJP)		4.	Domestic Company	
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3.	Artificial Juridical Person (AJP)									
4.	Domestic Company									
Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.									
Mobile No.2	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.									
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.									
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.									
Please specify the section under which the exemption is claimed	Please select the section under which exemption is claimed from the dropdown list as given below:-									
	Return required to be furnished u/s	Exemption claimed u/s								
	Section 139(4A)	Section 11								
	Section 139(4B)	Section 13A Section 13B								
	Section 139(4C)	Section 10(21) Section 10(22B) Section 10(23A) Section 10(23B) Section 10(23C)(iiiab) Section 10(23C)(iiiac) Section 10(23C)(iiiad) Section 10(23C)(iiiiae) Section 10(23C)(iv) Section 10(23C)(v) Section 10(23C)(vi) Section 10(23C)(via) Section 10(23D) Section 10(23DA) Section 10(23FB) Section 10(24) Section 10(46) Section 10(47)								

Instructions to Form ITR-7 (A.Y. 2021-22)

		Section 10((23AAA) Section 10(23EC) Section 10(23ED) Section 10(23EE) Section 10(29A)
	Section 139(4D)	Section 10(21) read with section 35(1)
	Others	Section 10(20) Section 10(23AA) Section 10(23AAB) Section 10(23BB) Section 10(23BBA) Section 10(23BBC) Section 10(23BBE) Section 10(23BBG) Section 10(23BBH) Section 10(23C)(i) Section 10(23C)(ii) Section 10(23C)(iii) Section 10(23C)(iiia) Section 10(23C)(iiiiaa) Section 10(23C)(iiiiaaa) Section 10(23C)(iiiiaaaa) Section 10(25)(i) Section 10(25)(ii) Section 10(25)(iii) Section 10(25)(iv) Section 10(25)(v) Section 10(25A) Section 10(26AAB) Section 10(26B) Section 10(26BB) Section 10(26BBB) Section 10(44)

DETAILS OF THE PROJECTS/INSTITUTIONS

Please fill up the details of the projects or institutions run by the assessee during the year in these columns.

Whether any project/ institution is run by the assessee?	Please indicate whether any project or institution is being run by the assessee during the year by ticking the applicable checkbox. ☐ Yes ☐ No
Name of the project/institution	If yes, please fill up the name of the school/ college/university/hospital/research institution which is being run during the year. In case more than one project etc. are being run by the assessee, please mention name of all

	such projects in separate rows as indicated.																																						
Nature of activity	Plaseselectnatureofactivityandclassificationthereof from the dropdown list as givenbelow:-																																						
Classification	<table border="1"> <thead> <tr> <th>Nature of activity</th><th>Classification</th></tr> </thead> <tbody> <tr> <td rowspan="8">Charitable & religious</td><td>A Relief of the poor</td></tr> <tr> <td>B Education</td></tr> <tr> <td>C Medical relief</td></tr> <tr> <td>D Preservation of environment (including watersheds, forests and wildlife)</td></tr> <tr> <td>E Preservation of monuments or places or objects of artistic or historic interest</td></tr> <tr> <td>F Object of general public utility</td></tr> <tr> <td>G Yoga</td></tr> <tr> <td>H Religious</td></tr> <tr> <td rowspan="4">Research</td><td>A Scientific Research</td></tr> <tr> <td>B Social Research</td></tr> <tr> <td>C Statistical research</td></tr> <tr> <td>D Any other research</td></tr> <tr> <td>News Agency</td><td>News Agency</td></tr> <tr> <td rowspan="10">Professional Bodies</td><td>A Law</td></tr> <tr> <td>B Medicine</td></tr> <tr> <td>C Accountancy</td></tr> <tr> <td>D Engineering</td></tr> <tr> <td>E Architecture</td></tr> <tr> <td>F Company secretaries</td></tr> <tr> <td>G Chemistry</td></tr> <tr> <td>H Materials management</td></tr> <tr> <td>I Town planning</td></tr> <tr> <td>J Any other profession</td></tr> <tr> <td>Trade union</td><td>Trade union</td></tr> <tr> <td>Political</td><td>Political party</td></tr> <tr> <td>Electoral trust</td><td>Electoral trust</td></tr> <tr> <td rowspan="2">Others</td><td>A Specified income arising to a body/ authority/ Board/ Trust/ Commission u/s 10(46)</td></tr> <tr> <td>B Infrastructure Debt fund u/s 10(47)</td></tr> </tbody> </table>	Nature of activity	Classification	Charitable & religious	A Relief of the poor	B Education	C Medical relief	D Preservation of environment (including watersheds, forests and wildlife)	E Preservation of monuments or places or objects of artistic or historic interest	F Object of general public utility	G Yoga	H Religious	Research	A Scientific Research	B Social Research	C Statistical research	D Any other research	News Agency	News Agency	Professional Bodies	A Law	B Medicine	C Accountancy	D Engineering	E Architecture	F Company secretaries	G Chemistry	H Materials management	I Town planning	J Any other profession	Trade union	Trade union	Political	Political party	Electoral trust	Electoral trust	Others	A Specified income arising to a body/ authority/ Board/ Trust/ Commission u/s 10(46)	B Infrastructure Debt fund u/s 10(47)
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	B Social Research																																						
	C Statistical research																																						
	D Any other research																																						
News Agency	News Agency																																						
Professional Bodies	A Law																																						
	B Medicine																																						
	C Accountancy																																						
	D Engineering																																						
	E Architecture																																						
	F Company secretaries																																						
	G Chemistry																																						
	H Materials management																																						
	I Town planning																																						
	J Any other profession																																						
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		C	Any other
Details of registration or approval under the Income-tax Act			
Please fill up the complete and correct details relating to registration or approval under the Income-tax Act. In case the assessee is registered or approved under more than one section, then assessee has to indicate the registration section against which exemption is claimed in the return. Any mistake in such details may lead to denial of claim of exemption, if any.			
Section under which registered or approved	Enter the Section under which registered or approved under the Income Tax Act Please note that this column is to be filled up mandatorily, if exemption is being claimed under s11, or sub-clauses (iv), (v), (vi) or (via) of 10(23C), 10(23AAA) or 13B or 35.		
Indicate the registration section based on which exemption is claimed in the return	Select the registration section based on which exemption is claimed in the return. Assessee can select only one option of registration section. This is a mandatory field.		
Date of registration or approval	Enter the date of registration or approval in this field.		
Approval/ Notification/ Registration No.	Enter the Approval/Notification/Registration No. in this field		
Approving/ registering Authority	Enter the approving/registering authority in this field		
Whether Application for registration is made as per new provisions	Please indicate whether application for registration is made as per the new provisions by ticking the applicable checkbox. ☐ Yes ☐ No		
Section under which the registration is applied	If Yes, enter the section under which the registration is applied from the below drop downs 1. 12A/12AA/12AB 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 10(46) This is a mandatory field to avail the exemption benefit for above mentioned sections.		
Date on which the application for registration/approval as per new provisions is made	Enter the date on which the application for registration/approval as per the new provisions is made. Note: Form 10A for registration under section 12AB to be filed from 1 st April 2021 to 30 th June 2021. Application number for registration may accepted.		

Section of exemption opted for under the new provisions	Please enter the section of exemption opted for under the new provisions from the below dropdowns: 1. 11 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 10(46)
Details of registration or approval under any law other than Income-tax Act	
Please fill up the complete and correct details relating to registration or approval under any other law other than Income Tax Act. Any mistake in such details may lead to denial of claim of exemption, if any.	
Law under which registered	In case a registration or approval is required under any other law (other than Income-tax Act), please fill up the details of such law under which registered.
Date of registration or approval	Enter the date of registration or approval in this field.
Approval/ Notification/ Registration No.	Enter the Approval/Notification/Registration No. in this field
Approving/ registering Authority	Enter the approving/registering authority in this field
FILING STATUS	
Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'

Return required to be furnished u/s	Please indicate the section as per which return is required to be furnished by the assessee, by ticking the applicable checkbox. ☐ 139(4A) ☐ 139(4B) ☐ 139(4C) ☐ 139(4D) ☐ Others Please note that the section selected should be based on the registration section indicated in the table “Detail of registration or approval under the Income-tax Act” 1. If section 12A/12AA is selected, then the return furnished under section should be selected either 139(4A) or 139(4C) 2. If Section 10(23C)(iv)/(v)/(vi)/(via) or 10(23AAA) is selected then the return furnished under section should be selected as 139(4C) 3. If Section 13B is selected then the return furnished under section should be selected as 139(4B) 4. If Section 35 is selected then the return furnished under section should be selected as 139(4D) or 139(4C)																																														
Please specify the section under which the exemption is claimed	Please select the section under which exemption is claimed from the dropdown list as given below:- <table border="1"> <thead> <tr> <th>Return required to be furnished u/s</th><th>Exemption claimed u/s</th></tr> </thead> <tbody> <tr> <td>Section 139(4A)</td><td>Section 11</td></tr> <tr> <td>Section 139(4B)</td><td>Section 13A</td></tr> </tbody> </table>	Return required to be furnished u/s	Exemption claimed u/s	Section 139(4A)	Section 11	Section 139(4B)	Section 13A																																								
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Instructions to Form ITR-7 (A.Y. 2021-22)	
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If revised/ defective/ modified then enter Receipt No. and Date of filing original return	If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox-
	(a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to a notice u/s 142(1), tick '142(1)' (c) If filed in response to a notice u/s 148, tick '148'
If filed in response to notice/order, please enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/Document Identification Number (DIN) and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).
Residential Status in India (Tick applicable option)	Please specify your residential status in India by ticking the applicable checkbox: ☐ Resident. ☐ NonResident

Whether any income included in total income for which claim under section 90/90A/91 has been made?	Please indicate whether any foreign source income is included in total income in respect of which relief for taxes paid outside India has been claimed under/s 90 or 91 or 90A, by ticking the applicable checkbox:- ☐ Yes ☐ No If yes, please fill up the details of such income and tax relief claimed in Schedule FSI and Schedule TR respectively.
Whether this return is being filed by a representative assessee?	Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (<i>select from dropdown list</i>) (c) Address of the representative (d) PAN/Aadhaar Number of the representative
Whether you are Partner in a firm?	If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name & PAN of the firm. Else, tick 'No'.
Whether you have held unlisted equity shares at any time during the previous year?	If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type & PAN of company, opening balance, shares acquired/transferred during the year and closing balance, in the given table. Else, tick 'No'. If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India, you are not required to report the requisite details against column "Whether you

	have held unlisted equity shares at any time during the previous year?" • If you have held equity shares of a company which were previously listed in a recognized stock exchange but delisted subsequently, and became unlisted, then in such cases, PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN as "NNNNN0000N". • In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., in such cases, you may enter zero or the appropriate value against "cost of acquisition" or "sale consideration". Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability. • In case you have held shares in an unlisted foreign company, you are required to report the same in this table, even though the same is duly reported in Schedule FA. • In case you have held unlisted equity shares as stock-in-trade of business during the previous year, you are required to report the same in this table. • The details of equity shareholding in any entity, which is registered under the Companies Act, and is not listed on any recognized stock exchange, is only required to be reported.
Schedule PI – Other details A. Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then:-	
In case the nature of activity mentioned in any of the projects or institutions run by the assessee is mentioned as "charitable and religious" under the classification "object of general public utility", please report the extent of any activity in the nature of trade, commerce or business included therein in the following columns.	

Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)	Please indicate whether there was any activity in the nature of trade, commerce or business as referred to in proviso to section 2(15), by ticking the applicable check box:- ☐ Yes ☐ No
If yes, then percentage of receipt from such activity vis-à-vis total receipts	If yes, please mention the receipt from such activity as a percentage of total receipts.
Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?	Please indicate whether there was any activity of rendering service in relation to any trade, commerce or business for any consideration, as referred to in proviso to section 2(15), by ticking the applicable check box:- ☐ Yes ☐ No
If yes, then percentage of receipt from such activity vis-à-vis total receipts	If yes, please mention the receipt from such activity as a percentage of total receipts.
If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution	In case answer to any of the above is yes, please mention the amount of annual receipts from such activities along with name of the project/institution in the given table.
B. Whether approval obtained u/s 80G?	Please indicate whether the trust/institution/fund is established in India for a charitable purpose and is for the time being approved under section 80G(5), by ticking the applicable check box:- ☐ Yes ☐ No If yes, please mention the date and number of such approval.
If yes, then enter Approval No.	
Date of Approval	
C. Is there any change in the objects/ activities during the Year on the basis of which approval/ registration was granted	Please indicate whether there was any change in the objects/activities of the trust/institution during the year on the basis of which approval/registration was granted, by ticking the applicable check box:- ☐ Yes ☐ No
If yes, please furnish following information?	
In case there was a change in objects/activities during the year, please furnish the information in the following columns and also fill up the details of accreted income under section 115TD, as per the Schedule 115TD (if applicable).	
Date of such change	Please mention the date on which change in the object/activity has occurred.

Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A?	Please indicate whether application for fresh registration has been made (<i>due to change in object</i>) by ticking the applicable checkbox:- ☐ Yes ☐ No
Whether fresh registration has been granted under section 12AA	Please indicate whether fresh registration has been granted on such application, by ticking the applicable check box:- ☐ Yes ☐ No
Date of such fresh registration (DD/MM/YYYY)	If yes, please mention the date on which fresh registration was granted.
D. Whether registered under Foreign Contribution (Regulation) Act, 2010 (FCRA)?	Please indicate whether the trust/institution/fund is registered for the purposes of FCRA to receive foreign donations, by ticking the applicable check box:- ☐ Yes ☐ No
If yes, then enter Registration No.	If yes, then please mention the date and number of registration allotted by the FCRA division.
Date of Registration (DD/MM/YYYY)	
Total amount of foreign contribution received during the year, if any	Please mention the amount of foreign contribution received during the year, if any.
Specify the purpose for which the above contribution is received	Please mention the purpose for which the foreign contribution was received.
E. Whether a business trust registered with SEBI?	Business trust is not required to file return in ITR-7. This item should not be filled up by the assessee.
If yes, then enter Registration No.	
Date of Registration (DD/MM/YYYY)	
F. Whether liable to tax at maximum marginal rate under section 164? [If disallowable u/s 13(1)(c) and/or 13(1)(d)]?	In case any disallowance is called for under section 13(1)(c) or 13(1)(d) in your case, please indicate whether you are liable to tax at maximum marginal rate under section 164, by ticking the applicable checkbox:- ☐ Yes ☐ No

G. Is this your first return	Please indicate whether this is your first return, by ticking the applicable checkbox:- ☐ Yes ☐ No
AUDIT INFORMATION	
H. Are you liable for Audit under the Income-tax Act?	Please indicate whether you are liable to get your books of accounts audited in accordance with the provision of the Income-tax Act by ticking the applicable checkbox: ☐ Yes ☐ No
Section under which you are liable for audit (specify section). Please mention date of audit report.	If yes, please mention the specific provision of the Income-tax Act under which you are liable to get your accounts audited.
Whether the accounts have been audited by an accountant?	<u>List of some of the provisions mandating audit report:-</u> 1. 10(23C)(iv), 2. 10(23C)(v), 3. 10(23C)(vi), 4. 10(23C)(via) 5. 12A(1)(b) 6. 92E 7. Others (<i>please specify</i>)
Name of the auditor signing the tax audit report	Please furnish the following details of such audit- (1) Name of the auditor signing the tax audit report (2) Membership No. of the auditor (3) Name of the auditor (proprietorship/firm) (4) Proprietorship/firm registration number (5) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/firm (6) Date of report of the audit (7) Date of furnishing of the audit report
Membership No. of the auditor	
Name of the auditor (proprietorship/ firm)	
Permanent Account Number (PAN) of the proprietorship/ firm	
Date of audit report	
Date of furnishing of the audit report	Please ensure that Form 10B or Form 10BB or Form 3CEB is e-filed at least one month prior to due date for filing of return u/s 139(1).

I. If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?	In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please select the relevant provision mandating the audit, and mention the date of furnishing such audit report. <u>List of other laws mandating audit:-</u> 1 Banking Regulation Act, 1949 2 Central Excise Act, 1944 3 Central Sales Tax Act, 1956 4 Central Goods and Services Tax Act, 2017 5 Charitable and Religious Trusts Act, 1920 6 Companies Act, 2013 7 Electricity Act, 2003 8 Employees Provident Fund and Miscellaneous Provisions Act, 1952 9 Foreign Exchange Management Act, 1999 10 Government Superannuation Fund Act, 1956 11 Indian Trusts Act, 1882 12 Integrated Goods and Services Tax Act, 2017 13 Limited Liability Partnership Act, 2008 14 Payment of Gratuity Act, 1972 15 SEBI Act, 1992 16 Securities Contract (Regulation) Act, 1956 17 State Goods and Services Tax Act, 2017 18 Union Territories Goods and Services Tax Act, 2017 19 Any other law (<i>please enter details in text box</i>)
Particulars of persons who were partners/ members in the AOP on 31st day of March, 2021 (to be filled by venture capital fund/ investment fund)	If you are an AOP, please furnish the following details, in respect of the partners/ members in the AOP as on 31st March, 2021 or on date of dissolution, as per the given table:- 1. Name and address 2. Their respective percentage share (<i>if determinate</i>) 3. PAN 4. Aadhaar Number/ Enrolment Id (<i>if eligible for Aadhaar</i>) 5. Status These fields should be mandatorily filled by assessee claiming exemption under section 10(23FB).

Schedule-I - Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)

Under section 11(2) or under third proviso to section 10(23C), where 85% of the income is not applied or is not deemed to have been applied, to charitable or religious purposes in India during the previous year but is accumulated or set apart, either in whole or in

part, for application to such purposes of India, such income so accumulated or set apart shall not be included in the total income of the previous year, if certain conditions are satisfied. One of the conditions, *inter alia*, is that the accumulation cannot be carried forward beyond five years.

Please ensure that Form 10 and the return of income has been filed within the due date for claim of amount accumulated u/s 11(2).

In this Schedule, please furnish the year wise details of amounts accumulated, purpose of accumulation, amount applied for charitable/religious purposes up to beginning of the year, amount invested or deposited in specified modes u/s 11(5), amounts applied for charitable/religious purposes during the year, balance amount available for application and amount deemed to be income u/s 11(3).

The total of column 8 of this Schedule is the amount deemed to be income u/s 11(3). This total amount should be reported as additions for the purpose of computation of total income in schedule part B-TI. These amounts should be entered only if the amounts accumulated in earlier years have not been utilized within the specified time.

Schedule-J-Statements showing the funds and investments as on the last day of the previous year

If you are a trust or institution registered under section 12A/12AA or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, it is mandatory to fill up the details of investment of funds in this Schedule.

In this Schedule, please mention the balances in the corpus fund and in the non-corpus fund as on the last day of the previous year in part A of the table.

In part B of the table, please furnish details of investments or deposits made in any of the modes specified u/s 11(5), out of funds of the trust or institution, which is held as on the last day of the previous year.

In part C of the table, please report investments held by persons having substantial interest, as referred to in section 13(3) at any time during the previous year.

In part D of the table, please furnish details of other investments held as on the last day of the previous year.

In part E of the table, please furnish details of contributions/donations which are received in kind but has not been converted into the modes specified u/s 11(5). Total amount reported in part E of schedule J shall form part of additions and must be disclosed under Sno. 5iii b-Disallowable under section 13(1)(c) or 13(1)(d) (including part E of schedule J)

Schedule-K- Statement of particulars regarding the Author(s)/ Founder(s)/ Trustee(s)/ Manager(s), etc., of the Trust or Institution

In this Schedule, please mention the particulars of the author(s)/ founder(s)/ trustee(s)/ manager(s) of the trust/institution or persons who have made substantial

contribution to the trust/institution or their relatives, with their names, complete addresses, PAN and Aadhaar numbers.

Schedule-LA - Political Party

This Schedule should be mandatorily filled up in case you are a political party, claiming exemption under section 13A.

Section 13A of the Income-tax Act provides exemption to a political party in respect of income chargeable under the head "Income from house property", "Income from other sources" or "capital gains" or Income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13A, viz. maintenance of books of accounts, furnishing of audit report, mode of receipt of voluntary contributions/donations, furnishing of contribution report under Representation of the People Act, 1951 etc. is required to be furnished in the respective fields.

Schedule-ET - Electoral Trust

This Schedule should be mandatorily filled up in case you are an electoral trust, claiming exemption under section 13B.

Section 13B of the Income-tax Act provides exemption to an electoral trust in respect of income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13B and further prescribed in rule 17CA is required to be furnished in the respective fields, such as maintenance of books of accounts, furnishing of audit report, details of voluntary contributions received and amounts distributed during the year.

As per Rule 17CA, an electoral trust is eligible to claim exemption u/s 13B if it has distributed at least 95% of its total contributions received in the year along with the surplus brought forward from the earlier year to eligible political parties. The amount spent on administrative and management functions of the Trust cannot 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.

Schedule-VC - Voluntary Contributions

This Schedule should be mandatorily filled up by all persons filing return in Form ITR-7.

In this Schedule, please fill up details of voluntary contributions received. In Part A, fill up the details of local receipts giving clear breakup of corpus and non-corpus donations,

grants received from Government, grants received from companies under Corporate Social Responsibility (CSR), others specific grants and other donations. In Part B, fill up detail of foreign contributions received, giving break up of corpus fund donation and other than corpus donation. Please report total amount of voluntary contributions received during the year in part C.

In Part D, please mention the amount of anonymous donations chargeable at the rate of 30% under section 115BBC, which is included in the total contributions reported at part C. Section 115BBC is applicable to assessee, being a person in receipt of income on behalf of any university or other educational institution referred to in sub-clause (iiiad) or sub-clause (vi) or any hospital or other institution referred to in sub-clause (iii ae) or sub-clause (via) or any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) of clause (23C) of section 10 or any trust or institution referred to in section 11.

The total amount of voluntary contributions mentioned at part C should be included in computation of total income in Part B-TI, in case of assessee claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C) or section 13A.

The total amount of voluntary contributions mentioned at part C should be reported in the respective Income & Expenditure statement (i.e. Schedule IE-1 or Schedule IE-2 or Schedule IE-3 or Schedule IE-4), in case of assessee claiming exemption under other clauses of section 10.

The total amount of voluntary contributions mentioned at part C should be reported in Schedule ET, in case of assessee claiming exemption under section 13B.

Schedule-AI - Aggregate of income derived during the previous year excluding Voluntary contributions

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish source-wise detail of aggregate of income referred to in section 11 and 12 derived during the previous year excluding voluntary contribution forming part of corpus as per section 11(1)(d) and other voluntary contributions. In respect of other incomes reported at S. No. 9, please specify the nature of income and the total amount during the year.

The total of aggregate income mentioned at S. No. 10 should be included in computation of total income in Part B-TI (item No. 3).

Schedule-ER-Revenue expenditure incurred during the year and amount applied to stated objects of the trust/institution during the previous year- Revenue Account

This Schedule should be filled up if you are claiming exemption under section 11 and 12 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/institution, during the previous year on revenue account.

In part A of this Schedule, please furnish the head-wise details of establishment and administrative expenditure of the trust/institution, which was incurred during the year on revenue account.

In part B of this Schedule, please furnish the break-up of expenditure towards objects of the trust or institution, incurred during the years such as religious, education, relief of poor, medical relief etc.

In part C of this Schedule, please report any item of the expenditure incurred during the year which is disallowable.

In part D of this Schedule, please report the total amount of revenue expenditure incurred during the year (after adding back the disallowable expenditure, if any).

In part E of this Schedule, please furnish break-up of source of funds to meet the total revenue expenditure which was incurred during the year.

In part F of this Schedule, compute the total amount applied during the previous year – Revenue Account. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C). SI No. E2 to E5 may be filled for information purpose.

Schedule-EC-Amount applied to charitable or religious purposes in India or for the stated objects of the trust/institution during the previous year– Capital Account

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/institution, during the previous year on capital account [excluding application from borrowed funds and amounts exempt u/s 11(1A)].

At item No. 4 of this Schedule, please specify nature of other capital expenditure and mention the relevant amount incurred during the year.

In part A of this Schedule, please furnish break-up of source of funds to meet the total capital expenditure which was incurred during the year.

In part B of this Schedule, compute the total amount applied during the previous year—Capital Account. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C). SI No. A2 to A5 may be filled for information purpose.

Schedule-IE-1 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(21) or 10(22B) or 10(23AAA) or 10(23B) or 10(23D) or 10(23DA) or 10(23EC) or 10(23ED) or 10(23EE) or 10(23FB) or 10(29A) or 10(46) or 10(47) or other clauses of section 10 under which income is unconditionally exempt.

Please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in Part B-TI against the relevant clause of section 10.

Schedule-IE-2 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(23A) or 10(24).

In part A of this Schedule, please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

In part B of this Schedule, please report details of taxable income, if any, for the previous year under the heads of "house property", "business or profession", "capital gains" and "other sources". Please ensure to fill up the relevant Schedule applicable for the respective head of income. The head-wise income should be included in computation of total income in Part B-TI at item No. 13.

For assessee referred under section 10(23A), exemption is not applicable on income from house property and income from interest or dividend. These incomes to be entered in the respective income schedules and tax on the same to be computed.

For assessee referred under section 10(24) exemption is not applicable on income from business & professions and income from capital gains. These incomes to be entered in the respective income schedules and tax on the same to be computed.

The amount of exemption to be mentioned in Part B-TI against S.No. 8c for section 10(23A)/ S. No. 9h for section 10(24).

Schedule-IE-3 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiiab) or (iiiac) of section 10(23C) (*i.e. university or other educational institutions or hospital or other similar institutions wholly or substantially financed by the Government*).

Please specify object of the institution from the dropdown list provided and mention complete address where the activities being carried out. Please report total receipts including any voluntary contributions, Government grants out of the total receipts, application towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made. Trust/institutions are eligible for exemption under Section 10(23C)(iiiab) or 10(23C)(iiiac) only if they receive Government grants. Refer rule 2BBB.

The amount of exemption to be mentioned in Part B-TI against S.No. 9a for section 10(23C)(iiiab) / S. No. 9b for section 10(23C)(iiiac).

Schedule-IE-4 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiia) or (iiiae) of section 10(23C) (*i.e. university or other educational institutions or hospital or other similar institutions if the aggregate annual receipt does not exceed the prescribed amount*).

Please specify object of the institution from the dropdown list provided, and mention complete address where the activities being carried out. Please report gross annual receipts, amount applied towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in Part B-TI against S.No. 9c for section 10(23C)(iiia) / S. No. 9d for section 10(23C)(iiiae).

Schedule HP- Details of Income from House Property – Taxable income

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the dropdown menu – Self/Deemed Owner	
Field Name	Instruction
Address of property	Please enter the complete address of the property

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Town/City		including name of town or city, State and Pin code/Zip code. Then the name of State has to be selected from the drop down list.
State		
Pin code/ Zip code		
Is the property co-owned		Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - ☐ Yes ☐ No
Assessee's percentage of share in the Property		If yes, please specify your percentage share in the property in the given box.
Name of Co-owners		If yes, please specify the name, PAN/Aadhaar Number and respective percentage shares of other co-owners of the property. Please add rows as necessary.
PAN/Aadhaar No. of Co-owner(s)		
Percentage share in property		
Type of House property		Please tick the applicable checkbox, indicating the usage of the house property during the previous year - (a) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (b) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.
Name(s) of Tenant		If the property was actually let out during the year or part of the year, please mention name, PAN/Aadhaar No. and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
PAN/Aadhaar No. of Tenant(s)		
PAN/TAN/Aadhaar No. of Tenant(s)		
1a	Gross rent received/receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realized	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realized by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
1c	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
1d	Total (1b + 1c)	This is an auto-populated field representing the aggregate of unrealized rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .

1e	Annual Value (1a–1d)	This is an auto-populated field representing the amount of Gross rent [1a] as reduced by amounts deductible therefrom for computing annual value [1d]. In case of self-occupied property, this field shall be taken as nil.
1f	30% of 1e	Please enter 30% of Annual Value of your share of your property.
1g	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.
1h	Total (1f + 1g)	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [1f] and interest payable on borrowed capital [1g].
1i	Arrears/ Unrealized rent received during the year less 30%	In case arrears of rent have been received, or unrealized rent has been realized subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealized rent.
1j	Income from house property 1 (1e-1h+1i)	This is an auto-populated field representing the net income from house property which is computed as annual value [1e] as reduced by total amounts deductible u/s 24 [1h] and as increased by arrears of rent etc. [1i]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
2	Income from house property 2 (2e-2h+2i)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/Loss, if any	The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is of the nature of house property income, the same has to
		be reported at this column in the Schedule HP for including the same in head-wise computation.

4	Income under the head "Income from house property"	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1j+2j+.....] and also the pass through income/loss of the nature of house property [3].

Schedule CG – Capital Gains – Taxable income

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type.

However, in case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B2. Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year. The net capital gains arising on sale of individual scrips should be aggregated. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A4 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B3 of this Schedule.

Part C of this Schedule computes the total of short-term capital gain (item No. A5) and long-term capital gain (item No. B4). In case the total amount of long-term capital gain at item No. B4 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B4 should be taken as Nil and only the figure of item No. A5 should be taken as item C.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Cost Inflation Index

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1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
19.	2019-20	289
20.	2020-21	301

Schedule-OS - Income from other sources – Taxable income

Sl.No	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources, which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends, Gross	Please enter the amount of gross dividend income, which is chargeable to tax at normal applicable rates.
1b	Interest, Gross	Please enter the gross amount of interest income, which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income.

1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs.50,000/-.
1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration as adjusted as per section 56(2)(x)	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 5% of the consideration, whichever is higher.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter the details of other income, specifying the Nature and Amount in the given box. Row can be added as required

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	Income due to disallowance of exemption under clauses of section 10	In case exemptions are not allowed u/s 10, then gross receipts and voluntary contributions entered in schedule IE1/IE2/IE3/IE4 will be considered as income and shall be taxed at normal rate.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d and 2e below. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
2a	Income from winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv + bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE, which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment, which is not recorded in the books of accounts, deemed as income of the year u/s 69.

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2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article, which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	Any other income chargeable at special rate (total of ci to cxiii)	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	<u>List of types of income chargeable at special rate</u>	(i) Dividends received by non-resident(notbeing company) or foreigncompany chargeable u/s115A(1)(a)(i) (ii) Interest received from Government or Indian concern on foreign currencydebtschargeable u/s 115A(1)(a)(ii) (iii) Interest received from Infrastructure Debt Fund chargeable u/s115A(1)(a)(iia) (iv) Interest referred to in section 194LC-chargeable u/s 115A(1)(a)(iiaa) @5%

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	(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)
	(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)
	(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)
	(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)
	(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b)
	(x) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
	(xi) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)
	(xii) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
	Interest referred to in section 194LC(1P) - chargeable u/s 115A(1)(a)(iiia) @ 4 %
	- Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)

2d	Pass through income in the nature of income from other sources chargeable at special rates	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation. Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.
	<u>List of types of pass through income chargeable at special rates</u>	PTI-115A(1)(a)(i)- Dividends interest and income from units purchased in foreign currency PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency PTI-115A(1)(b) - Income from royalty or fees for technical services received from Government or Indian concern PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency
		PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-Resident

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		PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units) as per Sec 115AB)
		PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD
		PTI-115BBA - Income of non-residents sportsmen or sports associations
2e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10).
3	Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b & 2c)</i>	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. Deduction under column "depreciation" will be available only if income is offered in column 1c
4	Amounts not deductible u/s 58	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	Profits chargeable to tax u/s 59	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.

6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2e relating to 1) (If negative take the figure to 4i of Schedule CYLA)	Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3] & income chargeable at special rates specified in item 2e (related to item 1) and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].
7	Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)	Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses. This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].
8	Income from the activity of owning and maintaining race horses	Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of gross receipts at item 8a, deductions in relation to such activity at item 8b, amounts not deductible as per section 58 relating to this activity at item 8c, profit chargeable to tax as per section 59 relating to this activity at item 8d and compute the net income at item 8e accordingly.

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9	Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative)	Please compute in this column the aggregate income chargeable under head ‘income from other sources’. This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.
10	Information about accrual/receipt of income from Other Sources	Please report the period-wise details of accrual or receipt of income under the head ‘income from other sources’ in the table given at this column. The details have to be furnished separately for dividend income and any income by way
		of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)

Schedule-OA – General

In case you have any income under the head “business and profession”, please furnish the general information relating to such business activity during the year in this Schedule, such as nature of business, method of accounting, method of valuation of stock etc.

Schedule-BP – Computation of income from business or profession – Taxable income

In case you have any income under the head ‘Profits and gains of business or profession’, please fill up the particulars for computation of income under that head in this Schedule.

In part A of this Schedule, income from business or profession other than speculative business and specified business is computed starting from the net profit before taxes arrived at in the profit and loss account.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- ☐ Profit from speculative businesses
- ☐ Profit from specified businesses u/s 35AD
- ☐ Profits from business or profession computed on presumptive basis
- ☐ Incomes credited to P&L which is exempt

Expenses debited to the P&L account considered under other heads of income and expenses relating to exempt incomes should be reported at item No. 7 and 8 respectively. The total of such expenses are added back to arrive at adjusted profit or loss at item No. 10.

Item No. 11 provides for addition of deemed incomes under various provisions. Item No. 12 is the residual column for entering any other type of addition under the head of 'business or profession' (from section 28 to section 44DA). Any other income which is not included in the P&L accounts such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No. 13. The aggregate amount after adding back the deemed incomes and other incomes is captured as an auto-filled figure at item No. 14.

The deduction admissible as per section 32(1)(iii) of the Act should be reported at item No. 15. Item No. 16 is the residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 17.

The net business income is computed at item No. 18, after adding the aggregate amount of additions and disallowances (*item No. 11 to 13*) to the adjusted profit and loss (*item No. 10*) and reducing the permissible deduction therefrom (*item No. 17*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 19. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 20 as aggregate of net business income (*item No. 18*) and profits computed on presumptive basis (*item No. 19*).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, then the net business income chargeable after applying these rules is required to be mentioned at item No. 21.

In any other case, only the figure of net profit from business or profession computed at item No. 20 should be reported at item No. 21.

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in the P&L account.

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A21*), income

from speculative business (*item No. B27*) and income from specified business (*item No. C33*).

Please note that losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income. Therefore, in case the net income from speculative business at item No. B27 is a loss figure, or net income from specified business at item No. C33 is a loss figure, the same shall not be allowed to be set off against normal business income. In such a case, the figures at item No. B27 or item No. C33, as applicable, should be taken as Nil and only the figure of item No. A21 should be reported in part D.

Part E of this Schedule is to be filled up only in case of trust or institutions registered under section 12A/12AA. Income shown in the account of the business undertaking referred to in section 11(4) should be reported at item No. 35. Income chargeable to tax under section 11(4) has to be determined by the Assessing Officer to be reported at item No. 36. This item should not be filled up by the assessee.

Schedule-CYLA- Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession' and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head "income from house property", such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

The amount of current year loss which is set off against the income computed under other heads should be entered in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (ix), please mention the total of current year losses set off, out of the columns (2), (3) and (4).

In row (x), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

Schedule PTI-Pass Through Income details from business trust or investment fund
as per section 115UA, 115UB

In this Schedule, please report the details of pass through income/loss as per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from the dropdown list: Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name of business trust / investment fund in column no 3 .
PAN of the business trust/ investment fund	Enter the PAN of the business trust/ investment fund in column no 4.
Head of Income & Current year income	Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)
Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.
Net Income/ Loss (7-8)	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]

TDS on such amount, if any	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules as indicated against each type of income.

Schedule-115TD- Accreted income under section 115TD

This Schedule should be filled up only by the trusts or institutions registered under section 12AA, where any of the events mentioned in clauses (a), (b) or (c) of sub-section (1) of section 115TD has taken place during the previous year.

In such a case, in addition to the income-tax chargeable in respect of the total income of the trust or institution, the accreted income thereof computed in accordance with the provisions of section 115TD is chargeable to tax. Such trust or institution is liable to pay additional income-tax at the maximum marginal rate on such accreted income.

Specified date under section 115TD to be mentioned at item No. 9, in case assessee is liable to pay tax on accreted income.

The details of payment of tax on accreted income should be mentioned at item Nos. 13 to 17 of this Schedule.

Schedule FSI- Details of Income from outside India and tax relief

Schedule FSI is applicable for the assessee who is resident in India.

In this Schedule, please report the details of income, which is already included in total income, accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income are reported in Form 67 in order to claim credit.

Schedule TR- Summary of tax relief claimed for taxes paid outside India

Schedule TR is applicable for the taxpayer who is resident in India.

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Taxpayer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available which will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

Schedule FA- Details of Foreign Assets and Income from any source outside India

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- ☐ Table A1 – Foreign depository accounts
- ☐ Table A2 - Foreign custodian accounts

- ☐ Table A3 - Foreign equity and debt interest
- ☐ Table A4 - Foreign cash value insurance contract or annuity contract
- ☐ Table B - Financial interest in any entity outside India
- ☐ Table C - Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period
- ☐ Table D - Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period
- ☐ Table E - Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- ☐ Table F - Trust created outside India in which you are a trustee, a beneficiary or settlor
- ☐ Table G - Any other income derived from any foreign source (which is not reported in tables A1 to F and income under the head business or profession)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA.

For this purpose,-

- (a) Beneficial owner in respect of an asset means a person who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the person providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means a person who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross

interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
 - (iv) a trust of which the resident assessee has beneficial or ownership interest;
 - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time

during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2020 to 31st December, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1st April, 2020 to 31st March, 2021 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any days succeeding 1st April, 2020, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

Schedule SH - Shareholding of Unlisted Company

If you are an unlisted company, please furnish the following details in respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2021;
- (ii) The details of equity share application money pending allotment as on 31st March, 2021; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2021 but had a shareholding during the financial year 2020-21.

Part B – TI - Computation of total income

In this part, total income for the year is required to be computed separately for various category of persons. If you are a trust or institution registered under section 12A/12AA or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, please fill up the particulars at item No. 1 to 7 for computation of total income for the year. If you are a person claiming exemption under any other clause of section 10, please mention the amount eligible for exemption at item No. 8 or 9 or 10, as applicable. If you are a political party claiming exemption under section 13A, please mention the amount eligible for exemption at item No. 12a. If you are an electoral trust claiming exemption under section 13B, please mention the amount eligible for exemption at item No. 12b. At item No. 13, please mention the amount under respective heads of income, which is chargeable to tax during the year (i.e. the head wise income which is not eligible for exemption for the year), and compute gross income at item No. 14. Thereafter, losses for the current year as per the Schedule CYLA should be set-off from

to arrive at the figure of gross total income at item No. 16.

Field No.	Field Name	Instruction
If you are a trust or institution registered under section 12A/12AA or approved under any of these sub-clauses (iv) or (v) or (vi) or (via) of section 10(23C), please fill out the particulars at item No. 1 to 7.		
1	Voluntary Contributions other than Corpus fund [(Aiie+Bii) of Schedule VC]	In this item, please mention the total amount of voluntary contribution (other than corpus fund) received during the year. This is an auto-populated field figure taken from Schedule VC (Aiie + Bii).
	Voluntary contribution forming part of corpus [(Ai + Bi) of schedule VC]	In this item, please mention the total amount of voluntary contribution (forming part of corpus fund) received during the year. This is an auto-populated field, figure taken from Schedule VC (Ai + Bi). Any amount received as corpus donation will be treated as exempt for a trust registered under section 12A/12AA, if in Part A - General, in the table "Details of registration or approval under the Income tax Act", 'section 12A/12AA' is selected under the column "section under which registered or approved". Further, in the column on filing status, please choose "section 11" in the drop-down provided against the field "please specify the section under which the exemption is claimed".

3	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above (10 of Schedule AI)	Please enter the aggregate of income derived during the previous year (excluding voluntary contributions reported at item No. 1 and 2 above). This is an auto-populated field, figure taken from Schedule AI (item 10).
4	Application of income for charitable or religious purposes or for the stated objects of the trust/institution:- In this item, please fill up the details of application of income for charitable or religious purposes or for the stated objects of the trust or institution during the previous year.	
4i	Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [S. No. F from Schedule ER]	In this item, please enter the amount which is applied during the previous year on Revenue account, out of income derived from the property or income earned during the previous year. This is an auto-populated field figure taken from S. No. F of Schedule ER.
4ii	Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation upto 15% etc., i.e. not from income of the prev. year] [S. No. B of Schedule EC]	In this item, please enter the amount which is applied during the previous year on Capital account, out of income derived from the property or income earned during the previous year. This is an auto-populated field figure taken from S. No. B of Schedule EC.
4iii	Amount applied during the previous year- Revenue/ Capital Account (Repayment of Loan)	In this item, please enter the amount applied during the previous year towards repayment of loan, whether as principle amount or interest thereon, on Revenue or Capital account.

4iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1)	In this item, please enter the amount, which is deemed to have been applied during the previous year within the meaning of clause (2) of Explanation to section 11(1).
4iva	If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer	Please note that it is mandatory to exercise the option under the relevant provisions by furnishing the prescribed form i.e. Form 9A electronically within the due date.
4ivb	If yes, date of furnishing Form No. 9A (DD/MM/YYYY)	Please mention the date of furnishing Form 9A, if any claim of deemed application of income has been made.
4v	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) [restricted to the maximum of 15% of (1 + 3) above for 12A/12AA and (1+2+3) above for 10(23C)(iv)/(v)/(vi)/(via)]	In this item, please enter the amount, which is accumulated or set apart for application to charitable or religious purposes or for stated objects. Please note that the amount so accumulated or set apart should not exceed 15% of the income derived from property (i.e. 15% of amount entered at item No. 1 and 3 above in case of assessee registered u/s 12A/12AA and 15% of amount entered at item No. 1 and Item No. 2 and Item No. 3 above for assessee approved u/s 10(23C)(iv)/(v)/(vi)/(via).

4vi	Amount in addition to amount referred to in (iv) 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) are fulfilled (fill out Schedule I)	In this item, please enter the amount accumulated or set apart for application, (in excess of the 15% ceiling mentioned at item No. 4v above), in respect of which all the conditions mentioned in sub-section (2) and sub-section (5) of section 11, or the conditions mentioned in third proviso to section 10(23C), as the case may be, are fulfilled. Please note that it is mandatory to furnish the prescribed form i.e. Form 10 electronically before the due date and return has to be furnished before the due date specified in section 139(1) for making any claim u/s 11(2). Please ensure to fill out details of amounts accumulated or set apart in Schedule I, for claim of exemption under third proviso to section 10(23C) and the details of investments of funds in Schedule J (as applicable).
4vii	Amount eligible for exemption under section 11(1)(c)	In this item, please enter the amount eligible for exemption u/s 11(1)(c). Please also mention the details of approval given by the Board i.e. the approval number and the date of approval in the respective columns.
4viiia	Approval number given by the Board	
4viiib	Date of approval by board	
4viii	Total [4i + 4ii + 4iii + 4iv + 4v + 4vi + 4vii]	In this item, please enter the total amount in respect of which exemption is claimed for the previous year. Total of exemption claimed cannot exceed total of amounts of income mentioned in VC non corpus, VC corpus and aggregate income of the previous year.
5	Additions In this item, please enter the amounts, which are required to be added back on account of non-compliance of various provisions of the Act. Exemptions cannot be claimed against these additions.	
5i	Income chargeable under section 11(1B)	In this item, please enter the amount of income, which is chargeable under section 11(1B).

5ii	Income chargeable under section 11(3)	In this item, please enter the amount of income, which is chargeable under section 11(3). Please note that the amount should include the total amount reported at column 8 of Schedule I.
5iii	Income in respect of which exemption under section 11 is not available	In this item, please enter the amount of any income in respect of which exemption under section 11 is not available.
5iiia	Being anonymous donation (Diii of Schedule VC)	In item No. 5iiia, please enter the amount of anonymous donation chargeable under section 115BBC, which is reported in Schedule VC (item No. Diii) if the exemption is claimed on the same. In item No. 5iiib, please enter the amounts which are disallowable under clause (c) or (d) of section 13(1). Please note that the amount entered here should include the total amount reported in part E of Schedule J.
5iiib	Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J)	
5iv	Income chargeable under section 12(2)	In this item, please enter the amount of income, which is chargeable under section 12(2).
5v	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)	In this item, please enter the amount which is disallowable under section 11(1) read with section 40(a)(ia) or under section 10(23C) read with section 40(a)(ia).
5vi	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)	In this item, please enter the amount which is disallowable under section 11(1) read with section 40A(3)/(3A) or under section 10(23C) read with section 40A(3)/(3A).
5vii	Total [5i + 5ii + 5iiia + 5iiib + 5iv + 5v + 5vi]	In this item, please enter the total amount of additions (total of amounts at item No. 5i, 5ii, 5iiia, 5iiib, 5iv, 5v, 5vi).
6	Income chargeable u/s 11(4) [as per item No. E36 of Schedule BP]	This item may be filled by assessing officer during assessment.
7	Total (1+2+3-4viii+5vii+6)	In this item, please enter the total income for the previous year (item No. 1 and 2 and 3) after reducing claim of exemption therefrom (item No. 4viii) and adding back there required

		amounts (item No. 5vii and 6).
If you are claiming exemption under any clause of section 10, please fill up the amount eligible for exemption at item No. 8 or 9 or 10 as applicable. The claim of exemption under section 10 or 13B should be entered directly in the relevant column of Schedule Part B-TI (computation of income). The income and expenditure statements should be furnished in the applicable Schedule i.e. Schedule 1E- 1 or IE-2 or IE-3 or IE-4 or ET. Such entities are not required to fill up the head wise details in Schedule BP, Schedule HP, Schedule CG, Schedule OS and Schedule SI etc.		
8	Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A)	In this item, the amount of exemption for clauses (21) or (22B) or (23A) or (23AAA) or (23B) or (23EC) or (23ED) or (23EE) or (29A) of section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information- "Section under which exemption is claimed". Ensure that schedule IE1 or IE2 is filled as applicable.
9	Amount eligible for exemption under section 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)	In this item, the amount of exemption for sub-clauses (iiiab) or (iiiac) or (iiiad) or (iiiiae) of Section 10(23C) or clause (23D) or (23DA) or (23FB) or (24) or (46) or (47) of Section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information- "Section under which exemption is claimed". Ensure that schedule IE1 or IE2 or IE3 or IE4 is filled as applicable.
10	Amount eligible for exemption under any other clause of section 10 (other than those at 8 and 9)	In this item, the amount of exemption for any other clause of section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information- "Section under which exemption is claimed". Ensure that schedule IE1 is filled.
11	Income chargeable under section 11(3) read with section 10(21)	In this item, please enter the amount of income which is chargeable under section 11(3) read with section 10(21). No exemption is allowable against such income.

12a	Income claimed/ exempt under section 13A in case of a Political Party	In this item, please enter the amount which is eligible for exemption, in case you are claiming exemption under section 13A in case of a Political Party. Ensure that schedule LA is filled.
12b	Income claimed/ exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET)	In this item, please enter the amount which is eligible for exemption, in case you are claiming exemption under section 13B in case of an Electoral Trust. Ensure that schedule ET is filled.
13	Income not forming part of item No. 7 to 12 above:- In this item, please furnish the headwise break-up of income which is not eligible for exemption for the previous year.	
13i	Income from house property [4 of Schedule HP] (enter nil if loss)	Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
13ii	Profits and gains from business or profession [as per item No. D34 of Schedule BP]	Please enter net profits and gains from business or profession chargeable to tax for the year. This figure has to be taken as computed at item No. D34 of Schedule BP. In case a loss is computed from business or profession in Schedule BP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
13iii	Income under the head Capital Gains	
13iiia	Short term (A5 of schedule CG)	In this item, please enter the total amount of short-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. A5).
13iiib	Long term (B4 of schedule CG) (enter nil if loss)	In this item, please enter the total amount of long-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. B4).
13iiic	Total capital gains (13iiia + 13iiib) (enter nil if loss)	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year. In case the computed figure is a loss,

		please enter nil in this column.
13iv	Income from other sources <i>[as per item No. 9 of Schedule OS]</i>	Please enter net income under the head 'income from other sources' which is chargeable to tax for the year, as computed in Schedule OS (item No.9). In case a loss figure is computed under the head 'income from other sources' please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
13v	Total (13i + 13ii + 13iic + 13iv)	Please enter the aggregate of incomes computed under various heads in this column which is chargeable to tax for the year.
14	Gross income [7+11+13v-12a]	In this item, please enter gross income as indicated. Do not reduce the exemption amount mentioned in S.No.8,9,10 and 12b from Gross income.
15	Losses of current year to be set off against 13v (total of 2ix, 3ix and 4ix of Schedule CYLA)	In this item, please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be computed as aggregate of total of current year losses set-off with income as per items 2ix, 3ix and 4ix of Schedule CYLA.
16	Gross Total income (14-15)	In this item, please enter remaining current year income after allowing for set-off of current year losses. This is an auto-populated figure taken as balance of gross income [item 14] as reduced by current year losses allowed to be set-off against such income [item 15].

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17	Income chargeable to tax at special rate under section 111A, 112 etc. included in 16	In this item, please report aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at item 16. This figure should be taken from column (i) of Schedule SI.
18	Total income (16)	In this item, please enter the amount of total income chargeable to tax for the previous year.
19	Income which is included in 18 and chargeable to tax at special rates [total of col. (i) of Schedule SI]	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income. This figure should be taken from column (i) of Schedule SI.
20	Net agricultural income for rate purpose	Please report in this column net agricultural income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.
21	Aggregate Income (18-19+20) [applicable if (18-19) exceeds maximum amount not chargeable to tax]	Please compute aggregate income in this item as Total Income [item 18] reduced by the income chargeable at special rates [item 19] and increased by the amount of net agricultural income [item 20] for rate purposes.
22	Anonymous donations, included in 21, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)	In this item, please enter the amount of anonymous donations which are taxable under section 115BBC at the flat rate of 30%, which is reported in Schedule VC (item No. Diii).
23	Income chargeable at maximum marginal rates	In this item, please enter the amount, which is chargeable at maximum marginal rates.

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates, at special rates or maximum marginal rates, as applicable. The gross tax liability is computed after adding surcharge and health and education cess thereon. Tax reliefs under sections 90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregated tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	Tax payable on total income	Please compute tax payable on total income as per normal provisions in this column. In column 1(a), compute tax at normal applicable rates on the aggregated total income as reduced by anonymous donation and income chargeable at maximum marginal rates. In column 1(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In column 1(c), please enter the amount of tax charged at the rate of 30% on anonymous donation under section 115BBC. In column 1(d), please enter the amount of tax charged at maximum marginal rate in respect of item No. 23 of Part B-TI. In column 1(e), please enter the amount of rebate admissible on net agricultural income.
2	Surcharge	In this item, please compute surcharge leviable on tax liability in items 2(i) and 2(ii) respectively.
3	Health and Education cess @ 4% on (1f+ 2iii)	In this item, please compute health and education cess @4% of the tax after rebate.

4	Gross tax liability (1f+2iii + 3)	In this item, please compute the gross tax liability after adding surcharge and health and education cess.
5	Tax relief	In column 5(a), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A. In column 5(b), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91. In column 5(c), please compute the aggregate of claims of tax relief in the above columns.
6	Net tax liability (4 - 5c)	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
7	Interest and Fee payable	In column 7(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A. In column 7(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B. In column 7(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. In column 7(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F. The fee payable is Rs. 5,000/ Rs.10,000 as the case may be, if the return is filed after the due date. However, in case the total income does not exceed Rs.5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs.1,000/-. In column 7(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.

8	Aggregate liability (6+7e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
9	Taxes Paid	In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.
10	Amount payable	In case the aggregate amount payable [item 8] is higher than the taxes paid for the year [item 9e], please compute the net amount payable after claiming credit of taxes paid.
11	Refund	In case the taxes paid for the year [item 9e] is higher than the aggregate amount payable [item 8], please compute the net amount refundable.
12	Net tax payable on 115TD income including interest u/s 115TE (S. No. 12 of Schedule 115TD)	In this item, please enter the Net tax payable on 115TD income including interest u/s 115TE. This is an auto-populated field figure taken from S. No. 12 of Schedule 115TD.
13	Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) Select Yes or No	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account used for digital payments/receipts. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'.
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or SWIFT code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
	Country of Location	In case of non-resident, please provide country of location of bank

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	IBAN	In case of non-resident, please provide IBAN
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India?	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'.

Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

Part- B - Details of Tax Deducted at Source on income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self / other person <i>[Other person as per Rule 37BA(2)]</i>	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list.
3	PAN/ Aadhaar No. of other person (If TDS credit related to other person)	In case TDS credit relates to other person [as specified in column (2)], please enter PAN/Aadhaar No. of the other person.

4	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/Aadhaar No. of the tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Note: Details of unclaimed TDS brought forward (col 5 & 6), TDS deducted in own hands (col. 7), TDS deducted in the hands of any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows.
7 & 8	TDS of the current financial year (TDS deducted during the FY 2020-21)	Please enter the amount of total tax deducted at source for the current financial year i.e. FY 2020-21. Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of any other person as per rule 37BA(2).
11 & 12	Corresponding receipt /Withdrawal offered	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively. Where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then no TDS credit should be claimed under the column "in own hands" for the current year.
13	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

Part- C – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	Field Name	Instruction
2	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4 & 5	Unclaimed TCS brought forward(b/f)	Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4 & 5) and TCS of the current financial year (col. 6) should be reported in different rows.
6	TCS of the current financial year	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2020-21.
7	Amount out of (5) or (6) being claimed this year (only if corresponding income is being offered for tax this year)	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head of income.
8	Amount out of (5) or (6) being carried forward	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

In the case of a company, the return of income can be verified by the Managing Director. In case the Managing Director is not able to verify the return for any unavoidable reason, or there is no Managing Director, the return can be verified by any other Director of the company.

In the case of a local authority, the return of income can be verified by the Principal Officer.

In the case of a political party, the return of income can be verified by the Chief Executive Officer of such party, whether known as Secretary or any other designation.

In the case of any other association, the return of income can be verified by any member of the association or the Principal Officer thereof.

In the case of any other person, the return of income can be verified by that person or by some person competent to act on his behalf.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2020-21

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, corals etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010

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	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible Nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031

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	Manufacture of wood and wood products, cork, straw and plaiting material	04032
	Manufacture of paper and paper products	04033
	Publishing, printing and reproduction of recorded media	04034
	Manufacture of coke oven products	04035
	Manufacture of refined petroleum products	04036
	Processing of nuclear fuel	04037
	Manufacture of fertilizers and nitrogen compounds	04038
	Manufacture of plastics in primary forms and of synthetic rubber	04039
	Manufacture of paints, varnishes and similar coatings	04040
	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047
	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and non-ferrous metals	04057
	Manufacture of non-metallic mineral products	04058
	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062
	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufacture of lifting and handling equipment	04065
	Manufacture of other general purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067

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	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003

Instructions to Form ITR-7 (A.Y. 2021-22)

	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts-civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runway setc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories-wholesale and retail	09003
	Retail sale of automotive fuel	09004

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	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for recycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006

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	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunications services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stockbrokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008

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	Computer training and educational institutes	14009
	Other computer related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007

Instructions to Form ITR-7 (A.Y. 2021-22)

	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021

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	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_01
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_01
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified

Annexure 1**Important points to remember while filing return of income in ITR utility (online or offline)**

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Upload level Rules for ITR 7 are as below:

S.No	Description of Rules	Mapping
1	The name as entered by you in the return does not match with the name as per the PAN data base.	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base.
2	Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits	If Assessee enters country code as "91" at the field provided "Country code" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid.
3	If assessee selects status as AOP in schedule "Personal information" then sub status field should be 'Society Registered under Societies Registration Act-1860 or any law corresponding to that Act' or 'Any other AOP/BOI' or 'Public Charitable Trust'	If assessee selects "Status" as AOP and the "sub status" is selected as other than Society Registered under Societies Registration Act-1860 or any law corresponding to that Act or Any other AOP/BOI or Public Charitable Trust OR No "Sub status" code is selected.
4	The date of registration in schedule "Personal information" "Details of registration or approval under the Income-tax Act" should be before the date of filing the return.	The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" in Part A - General (1) is after the date of filing the return.
5	The date of registration in schedule "Personal information" "Details of registration or approval under the Income-tax Act" cannot be earlier than the date of formation/incorporation.	The date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" is before the date of formation/incorporation

6	In Schedule Part A General - "Details of registration or approval under Income Tax Act" is selected as 12A/12AA, but "section under which the exemption is claimed" is selected other than Section 11 or Section 10(23C)(iiiab) or Section 10(23C)(iiiac) or Section 10(23C)(iiiad) or Section 10(23C)(iiiiae)	12A/12AA is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 11 or Section 10(23C)(iiiab) or Section 10(23C)(iiiac) or Section 10(23C)(iiiad) or Section 10(23C)(iiiiae)
7	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 11 and 12A/12AA registration details are not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 11 AND 12A/12AA is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
8	In Schedule Part A General - "Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(iv), but in filing status 'Section 10(23C)(iv)' is not selected under "section under which the exemption is claimed "	10(23C)(iv) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(iv).
9	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(iv), but the approval details u/s 10(23C)(iv) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(iv) AND 10(23C)(iv) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
10	In Schedule Part A General - "Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(v), but in filing status 'Section 10(23C)(v)' is not selected under "section under which the exemption is claimed "	10(23C)(v) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(v).

11	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(v), but the approval details u/s 10(23C)(v) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(v) AND 10(23C)(v) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
12	In Schedule Part A General - "Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(vi), but in filing status 'Section 10(23C)(vi)' is not selected under "section under which the exemption is claimed "	10(23C)(vi) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(vi).
13	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(vi), but the approval details u/s 10(23C)(vi) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(vi) AND 10(23C)(vi) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
14	In Schedule Part A General - "Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23C)(via), but in filing status 'Section 10(23C)(via)' is not selected under "section under which the exemption is claimed "	10(23C)(via) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(via).
15	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23C)(via), but the approval details u/s 10(23C)(via) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(via) AND 10(23C)(via) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"

16	In Schedule Part A General - "Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 10(23AAA), but in filing status 'Section 10(23AAA)' is not selected under "section under which the exemption is claimed "	10(23AAA) is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23AAA).
17	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 10(23AAA), but the approval details u/s 10(23AAA) is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23AAA) AND 10(23AAA) is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
18	In Schedule Part A General - "Details of registration or approval under Income Tax Act" under Column "Section under which registered or approved" is selected as 13B, but in filing status 'Section 13B' is not selected under "section under which the exemption is claimed "	13B is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 13B.
19	In Schedule Part A General under filing status - "section under which the exemption is claimed " is selected as Section 13B, but the approval details u/s 13B is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 13B AND 13B is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"
20	In Schedule Part A General under filing status - " <i>section under which the exemption is claimed</i> " is selected as 'Section 10(21)' or 'Section 10(21) read with section 35(1)', but the approval details u/s 35 is not furnished under "Details of registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as 'Section 10(21) read with section 35(1)' or 'Section 10(21)' AND 35 is not selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act"

21	In Schedule Part A General - "Details of registration or approval under Income Tax Act" under Column "Section under which <i>registered or approved</i> " is selected as Section 35, but 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 "	Section 35 is selected in column "Section under which registered or approved" in Table "Details of registration or approval under the Income-tax Act" AND In filing status under "section under which the exemption is claimed " is selected OTHER than 'Section 10(21) read with section 35(1)' or 'Section 10(21)'.
22	The date of registration in schedule "Personal information"- "Details of registration or approval under any law other than Income-tax Act" should be before the date of filing the return.	The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" in Part A - General (1) is after the date of filing the return.
23	In schedule "Personal information"- "Details of registration or approval under any law other than Income-tax Act" in column 'date of registration or approval' cannot be earlier than the date of formation/incorporation.	The date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" is before the date of formation/incorporation
24	In Schedule Part A General - Filing Status "Return furnished under section" is selected as 139(4A), and the "section under which the exemption is claimed " is other than 'Section 11'.	Return furnished under section is 139(4A) AND In filing status - "section under which the exemption is claimed " is OTHER THAN 'Section 11'
25	In Schedule Part A General - Filing Status "Return furnished under section" is selected as '139(4B)', but the "section under which the exemption is claimed " is neither Section 13A or 13B.	Return furnished under section is 139(4B) AND In filing status - "section under which the exemption is claimed " is OTHER THAN Section 13A or 13B
26	In Schedule Part A General - Filing Status "Return furnished under section" is selected as 139(4C), but the "section under which the exemption is claimed " is not any one of the Sections 10(21), 10(22B), 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(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).	Return furnished under section is 139(4C) AND In filing status - "section under which the exemption is claimed " is selected OTHER THAN Section 10(21), 10(22B), 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(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).

27	In Schedule Part A General - Filing Status "Return furnished under section" is selected as '139(4D)', and "section under which the exemption is claimed" is other than 'Section 10(21) read with section 35(1)'.	Return furnished under section is 139(4D) AND In filing status - "section under which the exemption is claimed" is selected OTHER THAN Section 10(21) read with section 35(1)
28	In Schedule Part A General - Filing Status - "Return furnished under section" is selected as 'Others' but the "section under which the exemption is claimed" is not any one of the Sections 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiiaa), 10(23C)(iiiiaaa), 10(23C)(iiiiaaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44).	Return furnished under section is selected 'Others' AND In filing status - "section under which the exemption is claimed" is OTHER THAN Section 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiiaa), 10(23C)(iiiiaaa), 10(23C)(iiiiaaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44)
29	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"	[In Schedule Part A General 2 -Sl. No.A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2 -Sl. No.A(i)(a)(ii) "If yes, then percentage of receipt from such activity vis-à-vis total receipts" = ZERO/NULL/NIL] OR [In Schedule Part A General 2 -Sl. No.A(i)(b)(i) "whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND [In Schedule Part A General 2 -Sl. No.A(i)(b)(ii) "If yes, then percentage of receipt from such activity vis-à-vis total receipts" = ZERO/NULL/NIL]

30	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"	[In Schedule Part A General 2 -Sl. No.A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" OR [In Schedule Part A General 2 -Sl. No.A(i)(b)(i) "whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2- Sl.No.A(ii) "Amount of aggregate annual receipts from such activities" = Zero/Blank. (Note: The total of the amount fields in all the rows shall be considered)]
31	Assessee registered u/s 12A/12AA or approved u/s 10(23C)(iv) or 10(23C)(v) having Activity run for general public utility (GPU) as referred u/s 2(15) but the summation of percentage of receipt from such activity exceeds 20%.	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA or 10(23C)(iv) or 10(23C)(v) AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND [In Schedule Part A General 2 -Sl. No.A(i)(a)(i) "whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes". OR In Schedule Part A General 2 -Sl. No.A(i)(b)(i) whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes"] AND In Schedule Part A General 2, the total of [Sl. No.A(i)(a)(ii)] PLUS [Sl. No.A(i)(b)(ii)] is more than 20".

32	The details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided in Schedule Part A General-"Other details".	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, Sl. No.Ci is selected as Yes AND Sl. No. Ciia, Sln. Ciib, Sln. Ciic is BLANK/NULL
33	The date of change of objectives entered in Sr.no. Ciia of Schedule Part A General - "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, Sl. No.Ci is selected as Yes AND [The date entered is less than '01-04-2020' OR greater than '31-03-2021' OR The date entered is less than the Date of formation/ incorporation]
34	The date of fresh registration entered in Sr.no. C(iid) of Schedule Part A General-"Other Details" is before the date of change of objects/activities as entered in Sr.no. C(ia) or the date mentioned is after the date of filing the return.	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, Sl. No.Ciic is selected as Yes AND [The date entered is less than 'the Date of Change as entered in Sr.no. Ciia of 'other details' OR greater than the date of filing the return.

35	Assessee is claiming exemption u/s 11 eventhough there is a change in the objects/activities during the Year", and the trust/institution has not applied for fresh registration and/or the fresh registration applied is not granted.	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, Sl. No.Ci is selected as Yes AND [Sr.no. Ciib - Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A is selected as 'No' OR Sr.no. Ciic - Whether fresh registration has been granted under section 12AA is selected as 'No']
36	Assessee claiming exemption u/s 11 in Sr.no. 4viii, but has not E-filed the Audit Report in Form 10B	If in schedule B-TI "sl. No 4(viii) > 0 and form 10B is not filed atleast one month prior to the due date AND In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA (If 12A/12AA is indicated as the Registration section based on which exemption will be claimed)
37	Assessee claiming exemption u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) in Sr.no. 4viii, but has not E-filed the Audit Report in Form 10BB	If in schedule B-TI "sl. No 4(viii) > 0 and form 10BB not filed atleast one month prior to the due date AND In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) (If any of the section 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is indicated as the Registration section based on which exemption will be claimed)
38	Details of Audit report u/s 92E is furnished in Schedule Audit Information but Form 3CEB is not filed	If in Schedule Audit information at field H dropdown is selected as section 92E and form 3CEB is not filed.

39	In Schedule Audit information, the date of audit cannot be prior to the 01-04-2021 in Sr.no. H and Sr.no. I	In Sr.no. H and I, if Date of audit OR Date of audit report OR Date of furnishing the audit report is before 01-04-2021 AND OR Date of furnishing the audit report is greater than system date
40	In "Schedule I", at column 'Balance amount available for application', value at total field should be equal to the sum of values at fields 2-(4-6)	Sum of values at fields 2-(4-6) is not equal to "Balance amount available for application" of schedule I
41	In "Schedule I", at column 'Amount deemed to be income within meaning of sub-section (3) of section 11', value at total field should be equal to the sum of values at fields 7.	Values at fields sl.no.7 is not equal to amount mentioned in the total field 'Amount deemed to be income within meaning of sub-section (3) of section 11' in schedule I (For 2014-15 to 2019-20). For AY 2020-21, value at field 'Amount deemed to be income within meaning of sub-section (3) of section 11' is not equal to the sum of 2-5.
42	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Amount of Investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to value mentioned in "Total" field for column "Amount of Investment" in table B 'Details of investment/deposits made under section 11(5)' of schedule J
43	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Maturity amount" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Maturity amount" in table B 'Details of investment/deposits made under section 11(5)' of schedule J
44	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table C of Schedule J
45	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.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Income from the investment" in table C of Schedule J
46	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table D of Schedule J

47	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.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution/donation" in table E of Schedule J
48	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.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution applied towards objective" in table E of Schedule J
49	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.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" in table E of Schedule J
50	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.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Balance to be treated as income under section 11(3)" in table E of Schedule J
51	Sch LA to be filled if "section under which exemption is claimed" is mentioned as 13A in Part A General.	In filing Status, section under which exemption claimed is selected as Section 13A AND Sr.no. 1,2a,3*,4,5 is NULL or BLANK or ZERO * - For sr.no. 3 - The question "Whether the accounts have been audited" should not be Null or blank.
52	Sch LA to be filled only by Political party claiming exemption u/s 13A	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13A AND Any one of the field Sr.no. 1,2a,3,4,5,6 is filled
53	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents.	In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA, Sr. no. 1 is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero

54	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 filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 2a is selected as Yes And In Sr.no. 2b is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero
55	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant.	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 3 is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero
56	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 filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 4 is selected as Yes AND In schedulePart B-TI, Sr.no. 12a is greater than zero
57	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 filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 5 is selected as No AND In schedulePart B-TI, Sr.no. 12a is greater than zero

58	In Schedule LA, the date of furnishing the audit report and date of audit report in Sr.no. 3a and Sr.no. 3g cannot be before the end of the previous year	In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA - Sr.no. 3a and 3g , the Date of furnishing the audit report OR Date of audit report is before 01-04-2021 ~~AND~~ OR the Date of furnishing the audit report OR Date of audit report is after system date. AND In schedulePart B-TI, Sr.no. 12a is greater than zero
59	Assessee is claiming exemption u/s 13A, but the return is filed after due date	In filing Status, section under which exemption claimed is selected as Section 13A AND In schedulePart B-TI, Sr.no. 12a is greater than zero AND Return filed after due date.
60	Sch ET to be filled if "section under which exemption is claimed" is mentioned as 13B in Part A General.	In filing Status, section under which exemption claimed is selected as Section 13B AND Sr.no. 1,2,3,4,5,6ii is NULL or Blank or ZERO
61	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13B AND Any one of the field Sr.no. 1,2,3,4,5,6ii is filled
62	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 1 is selected as No AND Sr.no. 12b of Schedule B-TI >0

63	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of each voluntary contribution received.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 2 is selected as No AND Sr.no. 12b of Schedule B-TI >0
64	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 3 is selected as No AND Sr.no. 12b of Schedule B-TI >0
65	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 4 is selected as No AND Sr.no. 12b of Schedule B-TI >0
66	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.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 5 is selected as No AND Sr.no. 12b of Schedule B-TI >0
67	In Schedule ET, the date of audit cannot be prior to the 01-04-2021 in Sr.no. 4b	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 4b, the date of audit report in Form No.10BC is before 01-04-2021 AND OR the date of audit report in Form No.10BC is after the system date. AND Sr.no. 12b of Schedule B-TI >0

68	In Part A General -Filling status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC	In filing status under "section under which the exemption is claimed is selected as Section 13B AND Sr.no. 6ii of Schedule ET is NOT EQUAL TO Sr. no. C of Sch VC
69	In schedule ET, the Total mentioned in Sr.no. 6iii is not consistent with the sum of Sr.no. 6i+6ii.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6iii is not equal to sum of Sr.no. 6i+6ii
70	Exemption u/s 13B is allowed if electoral trust has distributed atleast 95% of its total contributions received in the year along with the surplus brought forward from the earlier year to eligible political parties.	Sr.no. 12b of Schedule B-TI >0 AND In Schedule ET, Sr.no. 6iv < 95% of Sr.no. 6iii
71	Amount spent on administrative and management functions of the Trust cannot exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subequest years	For the first year of incorporation [i.e Date of incorporation is between '1-April 2020' and '31st March 2021'] In schedule ET, Sr.no. 6v is greater than (5% of 6ii) OR Rs. 5Lakh) For any other prior years (i.e Date of incorporation < '1-April 2020') In Schedule ET, Sr. no. 6v is greater than (5% of 6ii) OR Rs 3 Lakh)
72	In schedule ET, the Total mentioned in Sr.no. 6vi is not consistent with the sum of Sr.no. 6iv+6v.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6vi is not equal to sum of Sr.no. 6iv+6v
73	In Schedule Part ET, "Total amount eligible for exemption under section 13B" cannot exceed Sr.no. 6ii of Schedule ET.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6vii is greater than Sr.no. 6ii
74	In schedule ET, the Total mentioned in Sr.no. 6viii is not consistent with the difference of Sr.no. 6iii - 6vi.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6viii is not equal to difference of Sr.no. 6iii - 6vi

75	In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(iia to iid)	Sum of values at A(iia to iid)) is not equal to amount mentioned in the field 'Total : A(iie) of schedule VC
76	In "Schedule VC", value at field 'Voluntary contribution local : A(iii)' should be equal to the sum of values at Ai + Aiie.	Sum of values at Ai + Aiie is not equal to amount mentioned in the field "Voluntary contribution local : A(iii)" of schedule VC
77	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.	Sum of values at Bi + Bii is not equal to amount mentioned in the field "Foreign contribution" B(iii) of schedule VC
78	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.	Sum of values at Aiii + Biii is not equal to amount mentioned in the field "Total Contributions" C of schedule VC
79	In "Schedule VC", value at field "Di" - "Aggregate of such anonymous donations received" is greater than value at field "C" - "Total Contributions".	Sr.no. Di of Schedule VC > Sr.no. C of Schedule VC
80	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Dii should be equal to the sum of values at Di - Dii.	Difference of values at Di - Dii is not equal to amount mentioned in the field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" of schedule VC
81	In "Schedule AI", value at field "Total (9a+9b+9c+9d)" of point '9' should be equal to the sum of values at (9a+9b+9c+9d)	Sum of values at (9a+9b+9c+9d) is not equal to amount mentioned in the field "Total (9a+9b+9c+9d)" of point '9' of schedule AI
82	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+7+8+ Total Field of 9)	Sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9) is not equal to amount mentioned in the field "Total" of point '10' of schedule AI
83	In "Schedule ER", value at field "Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' should be equal to the sum of values at (15a + 15b + 15c + 15d)	Sum of values at (15a + 15b + 15c + 15d) is not equal to amount mentioned in the field Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' of schedule ER
84	In "Schedule ER", value at field "Total (sum of A1 to A15)" of point 16 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15)	Sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15) is not equal to amount mentioned in the field "Total (sum of A1 to A15)" of point 16 in schedule ER
85	In "Schedule ER", value at field "Total (B1 to B9)" of point B10 should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9)	Sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9) is not equal to the field "Total (B1 to B9)" of point B10 in schedule ER
86	In "Schedule ER", value at field "Disallowable expenditure (C1+C2+C3+C4)" of point C should be equal to the sum of values of	Sum of values of (C1+C2+C3+C4) is not equal to amount mentioned in the field point C Disallowable expenditure (C1+C2+C3+C4)" of schedule ER

	(C1+C2+C3+C4)	
87	In "Schedule ER", value at field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D should be equal to the sum of values of (A16+B10+C)	Sum of values of (A16+B10+C) is not equal to amount mentioned in the field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D in schedule ER
88	In "Schedule ER", value at field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F should be equal to the sum of values of [A16 + B10 - E2 - E3 - E4 - E5]	Sum of values of [A16 + B10 - E2 - E3 - E4 - E5] is not equal to amount mentioned in the field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F in schedule ER. Consider zero if [A16 + B10 - E2 - E3 - E4 - E5] is negative.
89	In "Schedule EC", value at "Total expenses" field at point 4 should be equal to the sum of the values entered in number of rows added.	Sum of the values entered in number of rows added is not equal to amount mentioned in the field "Total expenses" field at point 4 of schedule EC
90	In "Schedule EC", value at field "Total capital expenses (1+2+3+4)" of point 5 should be equal to the sum of values of (1+2+3+4)	Sum of values mentioned in sr no. (1+2+3+4) is not equal to amount mentioned in the field Total capital expenses (1+2+3+4)" mentioned in point 5 of Schedule EC
91	Exemption u/s 11(1A) is allowed to the extent of net consideration entered in Schedule AI	Sr.no. 3 of Schedule EC > Sr.no. 8 of Schedule AI
92	In "Schedule EC", value at field "Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" of point B should be equal to the sum of values of [5 – A2 - A3 - A4 - A5]	Sum of values mentioned in sr no. [5 – A2 - A3 - A4 - A5] is not equal to amount mentioned in the field 'Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" mentioned in point B of Schedule EC Consider Zero if the [5 – A2 - A3 - A4 - A5] is negative.
93	The sources of fund entered in Schedule ER are not from the previous year, due to which exemption is not allowed. (Amount applied from deemed application, 15% accumulation of earlier years, borrowed fund or others)	In Schedule ER, A16+B10 <= E2+E3+E4+E5

94	In "Schedule HP" 1(d) "total" should be equal to 1b + 1c	Sum of 1b+1c is not equal to amount mentioned in the field 1(d) of schedule HP
95	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)	Sum of (1a-1d) is not equal to 1e
96	In schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.	If in Schedule HP, Sl.no 1f is more than 30% of Sl.no 1e. This rule shall be implemented for all properties in HP & value at field "1f" is greater than zero
97	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)	Sum of (1f+ 1g) is not equal to amount mentioned in the field 1(h) "total" in schedule HP
98	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e– 1h+1i)	Sum of (1e–1h+1i) is not equal to amount mentioned in the field 1(j) of "Income form House Property" of schedule HP
99	In Schedule HP, Sr.no 4 should be equal to sum of Sr.no 1j+2j+3	If the value at field 4 is NOT Equal to Sum of Sl no. 1j+2j+...+3
100	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax	If in Schedule HP, Sl.no 1c is more than zero and Sl.no 1a is equal to zero .
101	Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null	If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
102	In Schedule HP, Sl.no 3 Pass through income is not equal to the amount of HP income mentioned in Schedule PTI	In Filing status- section under which exemptions is claimed as 10(23A) or 13B or 13A AND In Schedule HP Sl. No. 3 is not equal to the sum of Sl. No.1(i) of Sch PTI against all the Names of business trust / investment fund
103	First three alphabets should be as per list TAN codes on field TAN	All fields where TAN is filled by taxpayer
104	In schedule CG, Sl. No. A1 biv should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)
105	In schedule CG, Sl. No. A1c -'Balance (1a – biv)' should be equal to difference of A1(1a – biv)	In Sch CG A1c is not equal to difference of A1(1a – biv)
106	In schedule CG, Sl. No. A1e of STCG Total should be equal to sum of A1(1c +1d)	In Sch CG A1e is not equal to sum of A1(1c +1d)
107	In schedule CG, the value entered in Sl. No. A(2a)(i)(c) should be higher of Sl.no. A(2a)(i)(a) and A(2a)(i)(b)	The amount entered In Sch CG A(2a)(i)(c) is not higher of Sl.no. A(2a)(i)(a) and A(2a)(i)(b)
108	In schedule CG, Sl. No. A(2a)(iii) should be equal to sum of (ic + ii)	In Sch CG A(2a)(iii) is not equal to sum of (ic + ii)

109	In schedule CG, Sl. No. A2 biv should be equal to sum of A2(bi+bii+biii)	If in Sch CG A2(biv) is not equal to Sum of A2(bi+bii+biii)
110	In schedule CG, Sl. No. A2c of STCG Balance should be equal to (2aiii-biv)	If in Sch CG A2c is not equal to (2aiii-biv)
111	In Schedule CG Sl.no. A2e of STCG should be the sum of (2c+2d)	If in Sch CG A2e is not equal to (2c+2d)
112	In "Schedule CG" value at field 'A4' "Pass Through Income/Loss in the nature of Short Term Capital Gain" should be equal to (A4a+A4b)	If sum of amounts mentioned at (A4a+A4b) is not equal to amount mentioned in the field "A4" "Pass Through Income/Loss in the nature of Short Term Capital Gain in schedule CG
113	In "Schedule CG" value at field 'A5' "Total short term capital gain" should be equal to the sum of (A1e + A2e + A3 + A4)	If sum of (A1e + A2e + A3 + A4) is not equal to amount mentioned in the field A5' "Total short term capital gain in schedule CG
114	In schedule CG, the value entered in Sl. No. B1(ai)(c) should be higher of Sl.no. B1(ai)(a) and B1(ai)(b)	The amount entered In Sch CG B1(ai)(c) is not higher of Sl.no. B1(ai)(a) and B1(ai)(b)
115	In "Schedule CG" value at field 'B1(aiii)' "Total" should be equal to the sum of (ic+ii)	If sum of amount mentioned at (ic+ii) is not equal to amount mentioned in the field 'B1(aiii)' "Total in schedule CG
116	In "Schedule CG" value at field 'B1(biv)' "Total" should be equal to the sum of B1(bi+bii+biii)	If sum of amount mentioned at B1(bi+bii+biii) is not equal to amount mentioned in the field 'B1(biv)' in schedule CG
117	In "Schedule CG" value at field 'B1(c)' "Balance" should be equal to the sum of (1aiii - 1biv)	If sum of amount mentioned at B1(1aiii - 1biv) is not equal to amount mentioned in the field 'B1(c)' in schedule CG
118	In "Schedule CG" value at field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" should be equal to the field (1c)	Amount mentioned in field (1c) is not equal to amount mentioned in the field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" of schedule CG
119	In "Schedule CG" value at field 'B2(biv)' "Total" should be equal to the sum of B2(bi+bii+biii)	If sum of amount mentioned at B2(bi+bii+biii) is not equal to amount mentioned in the field 'B2(biv)' in schedule CG
120	In "Schedule CG" value at field 'B2(c)' "Balance" should be equal to the sum of (2a - biv)	If sum of amount mentioned at B2(2a - biv) is not equal to amount mentioned in the field 'B2(c)' in schedule CG
121	In "Schedule CG" value at field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable" should be equal to the field (2c)	Amount mentioned in field (2c) is not equal to amount mentioned in the field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable of schedule CG

122	In "Schedule CG" value at field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" should be equal to the sum of (B3a + B3b)	Sum of (B3a + B3b) is not equal to amount mentioned in field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" of schedule CG
123	In "Schedule CG" value at field 'B4' "Total long term capital gain" should be equal to the sum of (B1d + B2d + B3)	Sum of amounts mentioned in (B1d + B2d + B3) is not equal to amount mentioned in the field 'B4' "Total long term capital gain" of schedule CG
124	In Schedule CG, Full Value of Consideration (sr no A1a) is zero but expenses u/s 48 (sr no A1b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no A1a) is zero and expenses (sr no A1b(iv) are more than zero
125	In Schedule CG, Full Value of Consideration (sr no A2aiii) is zero but expenses u/s 48 (sr no A2b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no A2aiii) is zero and expenses (sr no A2b(iv) are more than zero
126	In Schedule CG, Full Value of Consideration (sr no B1aiii) is zero but expenses u/s 48 (sr no B1b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no B1aiii) is zero and expenses (sr no B1b(iv) are more than zero
127	In Schedule CG, Full Value of Consideration (sr no B2a) is zero but expenses u/s 48 (sr no B2b(iv) are claimed	If In Schedule CG, Full Value of Consideration (sr no B2a) is zero and expenses (sr no B2b(iv) are more than zero
128	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)	Sum of (1a+ 1b+ 1c+ 1d + 1e) is not equal to amount mentioned in the field (1) of Gross income chargeable to tax at normal applicable rates of schedule OS
129	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)	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) is not equal to amount mentioned in the field Interest Gross income of schedule OS
130	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	Sum of amounts mentioned at (di + dii + diii + div + dv) is not equal to amount mentioned in the field 1(d) of schedule OS
131	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered	Sum of individual value is not equal to amount entered in the field "Any other income" of schedule OS
132	In "Schedule OS" Sr.no. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)	Sum of amounts mentioned at (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1) is not equal to amount mentioned in the field 2 of schedule OS

133	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)	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) is not equal to amount mentioned in the field "Income chargeable u/s 115BBE" of schedule OS
134	In "Schedule OS" amount of "Any other income chargeable at special rate" in Sr.no. 2c should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in the field "Any other income chargeable at special rate"-Sr.no. 2c of schedule OS
135	In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sr.no. 2d should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in "Pass through income in the nature of income from other sources chargeable at special rates"-Sr.no. 2d of schedule OS
136	In "Schedule OS" Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"	Sum of amount entered in col 2 "amount of income" is not equal to amount mentioned in the field 2(e) of schedule OS
137	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	If rate mentioned in the field 2e "Applicable rate" at col 10 of schedule OS is higher of col Rate as per Treaty (Col 6) or Rate as per I.T. Act (Col 9)
138	In "Schedule OS" 3d should be equal to 3a+3b+3c	Sum of amounts mentioned at 3a+3b+3c is not equal to amount mentioned in the field 3d of schedule OS
139	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)	Sum of values at (1 (excluding DTAA of point 1) -3+4+ 5) is not equal to amount mentioned in the field " Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" of schedule OS
140	In "Schedule OS" Sr.no. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)	Sum of amounts mentioned at (2 + 6) is not equal to amount mentioned in the field 7 Income from other sources (other than from owning and maintaining race horses) of schedule OS

141	In "Schedule OS" Sr.no. 8(e) Balance should be equal to the sum of (Receipts - Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)	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) is not equal to amount mentioned in the field " 8(e) Balance of schedule OS
142	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)	Sum of (7+8e) is not equal to amount mentioned in the field 9 "Income from other sources" of schedule OS
143	In "Schedule BP" in 'A5(d)' " Total exempt income" should be equal to the sum of A5a + A5b + A5c	Sum of A5a + A5b + A5c is not equal to amount mentioned in the field 'A5(d)' " Total exempt income" of schedule BP
144	In "Schedule BP" in A6 "Balance" should be equal to the sum of (1 - 2 - 3 - 4 - 5d)	Sum of (1 - 2 - 3 - 4 - 5d) is not equal to amount mentioned in the field A6 "Balance
145	In "Schedule BP" in A9 "Total (7 + 8)" should be equal to the sum of (7 + 8)	Sum of amount mentioned in (7 + 8) is not equal to amount mentioned in the field A9 "Total (7 + 8)" of schedule BP
146	In "Schedule BP" in A10 "Adjusted profit or loss (6+9)" should be equal to sum of (6+9)	Sum of (6+9) is not equal to amount mentioned in the field A10 "Adjusted profit or loss (6+9)" of schedule BP
147	In "Schedule BP" in A11 "Deemed income under section 33AB/33ABA/35ABB" should be equal to the sum of 11a + 11b + 11c	Sum of 11a + 11b + 11c is not equal to amount mentioned in the field A11 "Deemed income under section 33AB/33ABA/35ABB of schedule BP
148	In "Schedule BP" in A14 "Total (10 +11+12+13)" should be equal to sum of 10 + 11 + 12 + 13.	Sum of 10 + 11 + 12 + 13 is not equal to amount mentioned in the field A14 "Total (10 +11+12+13)" of schedule BP
149	In "Schedule BP" in A17 "Total (15 +16)" should be equal to sum of 15 + 16	Sum of (15+16) s not equal to amount mentioned in the field A17 "Income (15 +16)" of schedule BP
150	In "Schedule BP" in A18 "Income (14 - 17)" should be equal to the sum of (14-17)	Sum of (14-17) is not equal to amount mentioned in the field A18 "Income (14 - 17) of schedule BP
151	In "Schedule BP" in A19(iv) "Total (19i to 19iii)" should be equal to the sum of (19i + 19ii + 19iii)	Sum of (19i + 19ii + 19iii) is not equal to amount mentioned in the field A19(iv) "Total (19i to 19iii)" of schedule BP
152	In "Schedule BP" in A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" should be equal to sum of (18 + 19iv)	Sum of amounts mentioned in (18 + 19iv) is not equal to amount mentioned in the field A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" of schedule BP

153	In "Schedule BP" in B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" should be equal to sum of (24 + 25 - 26)	Sum of (24 + 25 - 26) is not equal to amount mentioned in the field B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" of schedule BP Note : If (24+25)>=26 then only this rule shall be applicable.
154	In "Schedule BP" in C31 "Profit or loss from specified business (28+29-30)" should be equal to sum of (28+29-30)	Sum of (28+29-30) is not equal to amount mentioned in the field C31 "Profit or loss from specified business (28+29-30) of schedule BP
155	In "Schedule BP" in C33 "Profit or loss from specified business (31-32) (enter nil if loss)" should be equal to sum of (31-32)	Sum of amount mentioned at (31-32) is not equal to amount mentioned in the field C33 "Profit or loss from specified business (31-32) (enter nil if loss)" of schedule BP Note : This rule shall be applicable only if 31>=32
156	In "Schedule BP" in D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)" should be equal to sum of (A21 + B27 + C33)	Sum of (A21 + B27 + C33) is not equal to amount mentioned in the field D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)"
157	In schedule BP, Sl.No.E is applicable for 12A/12AA regd assessee, however the same is to be filled by Assessing officer.	In schedule BP, Sl.No.E35 > 0 OR Sl.no. E36 >0
158	In "Schedule CYLA", value at field ix "Total loss set-off" of column 2 should be equal to (ii+ iii + iv + v + vi + vii + viii) of column 2 to the maximum of Rs.200000.	Total loss set off is more than Rs. 2,00,000
159	In "Schedule CYLA, value at field ix "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii) of column 3.	Sum of amount mentioned at (i+ v + vi + vii + viii) of column 3 in the field ix "Total loss set-off" of schedule CYLA
160	In "Schedule CYLA, value at field ix "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + viii) of column 4.	Sum of amounts mentioned at (i+ ii+ iii + iv + v + vi + viii) of column 4 is not equal to amount mentioned in the field ix "Total loss set-off" of column of schedule CYLA
161	In "Schedule CYLA, value at field (x) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(ix).	Difference between field (2) and 2(ix) is not equal to amount mentioned in the field 2(x) of schedule CYLA Note : This rule shall be applicable only if 2>=2(ix)
162	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(ix).	Difference between field (3) and 3(ix) is not equal to field 3(x) of schedule CYLA Note : This rule shall be applicable only if 3>=3(ix)

163	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(ix).	Difference between field (4) and 4(ix) is not equal to field 4(x) of schedule CYLA Note : This rule shall be applicable only if $4 \geq 4(ix)$
164	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.	Amount mentioned at Sl.no.3 of Schedule HP" if there is loss under head House Property and is not equal to amount mentioned in the field "Loss to be set off" of column 2 in schedule CYLA
165	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "Sl.no.D34 of Schedule BP" if there is loss under head PGBP.	Amount mentioned at Sl.no.D34 of Schedule BP" if there is loss under head PGBP and it is not equal to amount mentioned in the field "Loss to be set off" of column 3 in schedule CYLA
166	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.	Amount mentioned at Sl.no.6 of Schedule OS" if it is loss and it is not equal to amount mentioned in the field "Loss to be set off" of column 4 in schedule CYLA
167	In Schedule PTI, Col. 9 should be equal to Col. 7-8	In schedule PTI Col. 9 is not equal to output of Col. 7-8
168	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term is not equal to sum of ai+aii
169	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
170	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
171	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2	Difference between value of Sl.no.1 - Sl.no.2 is not equal to amount mentioned in the field '3' "Net value of assets" of schedule 115TD Note : This rule shall be applicable only if $Sl.no.1 \geq Sl.no.2$
172	In "Schedule 115TD", value at field '4(iv)' "Total" should be equal to sum of values at Sl.no. 4i + 4ii + 4iii	Sum of amounts mentioned at Sl.no. 4i + 4ii + 4iii is not equal to amount mentioned in the field '4(iv)' "Total" of schedule 115TD
173	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD" should be equal to values at Sl.no. [3 - (4 - 5)]	Difference between values at Sl.no. [3 - (4 - 5)] is not equal to amount mentioned in the field '6' "Accreted income as per section 115TD" of schedule 115TD
174	In "Schedule 115TD", value at field '12' "Net payable/refundable" should be equal to values at Sl.no. [10 - 11]	Difference between values at Sl.no. [10 - 11] is not equal to amount mentioned in the field '12' "Net payable/refundable" of schedule 115TD

175	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)'	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" is not equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
176	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)'	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" is not equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
177	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	Sum of amount entered in individual rows of column 5 is not equal to amount mentioned in the field Total of schedule IT
178	In schedule TDS1 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 1"	If Col 6 & Col 7 of Schedule TDS1 (Other than salary) are filled in the same row.
179	In schedule TDS2 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2"	If Col 6 & Col 7 of Schedule TDS2 (Other than salary) are filled in the same row.
180	In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/ 16C furnished by Deductor), "The Amount of TDS claimed this year" is more than "Tax deducted".	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/ 16C furnished by Deductor) Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8.
181	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) , "The Amount of TDS claimed this year" is more than "Tax deducted".	If in Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) , Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8.
182	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B1, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS credit relating to other person is selected but the PAN of other person is not provided	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B1, Details of TDS on Income (As per 16B/16C furnished by Deductor) If TDS in Col 8 of Sch TDS is more than 0 and Col 3 is 0 or Null
183	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor) If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero or Null

184	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), Fin.year in which tax deducted cannot be 'null ' if there is a claim of brought forward TDS	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor)If value at field "TDS b/f" is more than zero, then value at "Fin. Year in which deducted" cannot be zero or null.
185	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),
186	In "Schedule TDS" in 15b(i) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.	sum of amount entered in amount column is not equal to amount mentioned in the field 15b(i) Total of Column 9 "Amount" of schedule TDS
187	In "Schedule TDS" in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of amount entered in amount column.	Sum of amount entered in amount column is not equal to amount mentioned in the field 15b(ii) Total of Column 9 "Amount" of schedule TDS
188	In schedule TDS (As per form 16A/16B/16C), if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS (As per form 16A/16B/16C), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
189	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected".	If in Schedule TCS Sl.no "7" is more than Sl.no "5" or Sl.no "6".
190	If Section 13A is selected in Part A-General at field "Please specify the section under which the exemption is claimed", then Aiie + Bii of Schedule VC should be equal to Sl. no. 1 of Part B-TI	Section is selected as 13A' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Aiie + Bii of Schedule VC is not equal to Sl. no. 1 of Part B-TI.

191	If Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or ~~13A~~ is selected in Part A-General at field "Please specify the section under which the exemption is claimed", then Ai + Bi of schedule VC should be equal to Sl. no. 2 of Part B-TI.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or ~~13A~~ ' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Ai + Bi of schedule VC is not equal to Sl. no. 2 of Part B-TI.
192	Sr. No.3 -"Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv),10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution" of Part BTI is not consistent with Sr. No. 10 of Schedule AI.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.3 of Part BTI IS NOT EQUAL to the value at Sr. No. 10 of schedule AI
193	Value in Sr. No. 3 to 6 in Part BTI 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'	If any of the fields in Sr. No. 3, 4i to 4viii, 5i, 5ii, 5iiib, 5iv, 5v, 5vi, 6 of Part B TI > 0 And Dropdown selected OTHER THAN 11 OR 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) under filing status - section under which exemption is claimed in schedule "Part A General" [Note: 5iiia field gets autopopulated from Schedule VC and income from 115BBC is applicable to persons under section 10(23C)(iiiaa)/(iiiaae), hence this field is excluded]
194	Sr. No. 4(i) of Part BTI (Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] is not consistent with Sr.no. F of Schedule ER.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4i of Part BTI IS NOT EQUAL to the value at Sr. No. F of schedule ER

195	Sr. No. 4(ii) of Part BTI (Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation up to 15% etc., i.e. not from income of the prev. year] is not consistent with Sr.no. B of Schedule EC	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4ii of Part BTI IS NOT EQUAL to the value at Sr. No. B of schedule EC
196	Deemed application as per clause (2) of Explanation to section 11(1) is claimed in the Income Tax Return but Form 9A is not filed	Section under which registered or approved is selected as 12A/12AA AND Amount entered at Part B-TI 4(iv) is > 0, then assessee needs to file form 9A within due date
197	In schedule Part B -TI, the amount mentioned in Sr.no. 4iv is inconsistent with amount mentioned in form 9A.	If Sr.no. 4iv of Part B-TI >0 & is more than "Amount" specified at in Sr.no. Aiv of form 9A Section under which registered or approved is selected as 12A/12AA AND Form 9A is filed within due date
198	The trust/institution registered u/s 12A/12AA has claimed Sr. No. 4(v) of Part BTI more than 15% of Sr.no. 1+ Sr.no.3 of schedule Part-BTI.	Section under which registered or approved is selected as 12A/12AA AND Amount entered at Part B-TI 4(v) is greater than 15% of (Sr.no. 1 + 3 of Part B-TI) Note: 15%(1+3) should be rounded off with nearest number.
199	The trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) and has claimed Sr. No. 4(v) of Part BTI more than 15% of Sr.no. 1+ ~~Sr.no.2~~ + Sr.no.3 of schedule Part-BTI.	Section under which registered or approved is selected as 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via) AND Amount entered at Part B-TI 4(v) is greater than 15% of (Sr.no. 1+ ~~2~~ + 3 of Part B-TI). Note: 15%(1+2+3) should be rounded off with nearest number.
200	Assessee registered u/s 12A/12AA claiming exemption u/s 11(2) in the Income Tax Return but return is not filed within due date.	In Part A-General 1 - Details of registration or approval under Income Tax Act 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND Return filed after due date

201	Assessee registered u/s 12A/12AA claiming exemption u/s 11(2) in the Income Tax Return but Form 10 is not filed within due date.	In Part A-General 1 - Details of registration or approval under Income Tax Act 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND Return filed within due date AND Form 10 filed after due date
202	In schedule Part B -TI , the amount mentioned in Sr.no. 4vi is inconsistent with amount mentioned in form 10 (Accumulation as per 11(2)).	If Sr.no. 4vi of Part B-TI >0 & is more than "Amount" specified at in Sr.no. 1 of form 10 AND In Part A - General, the assessee is registered u/s 12A/12AA and Form 10 is filed within due date
203	The exemption amount entered in Sr.no. 4vi of Part B-TI (Amount accumulated as per 11(2)) is not consistent with the amount mentioned in Sr.no. 2 - "Amount accumulated in the year of accumulation" of Schedule I.	In Part A-General 1 - Details of registration or approval under Income Tax Act 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND Sr.no. 4vi is not equal to Sr.no. 2 (Year of accumulation FY 2020-21) of Schedule I.
204	Arithmetical accuracy in total in pt. 4viii - "Total" field in Part B TI	The value in pt. 4viii - "Total" in Part B TI IS NOT EQUAL TO total of pt.(4i+4ii+4iii+4iv+4v+4vi+4vii)
205	Income chargeable under section 11(3) at Sr. No. 5ii of Part BTI should be consistent with Sum of column no. 8 of Schedule I	If the value at field 5ii of part-B TI is not equal to SUM of col no 8 of Schedule I
206	In Schedule Part B-TI, Amount entered in sr.no 5iiib "Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J)" is not consistent with the amount entered in Part E of Schedule J.	The amount in Schedule J, Part E (Total) IS GREATER THAN Amount in 5iiib in Part B-TI
207	In Schedule Part B – TI, value at field '5vii' "Total" should be equal to the sum of values at Sl.no.5i + 5ii+5iiia+5iiib+5iv+5v + 5vi	Sum of amounts mentioned at Sl.no.5i + 5ii+5iiia+5iiib+5iv+5v + 5vi is not equal to amount mentioned in the field '5vii' "Total" in schedule Part BTI
208	In Schedule Part B – TI, value at field 6' "Income chargeable u/s 11(4)" is greater than Zero. This field is to be filled by Assessing Officer.	In Schedule Part B-TI, Sr.no. 6 > 0

209	Sr.no.1- "Total receipts including any voluntary contributions" entered in Schedule IE1 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " any of Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiiaa), 10(23C)(iiiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) is selected AND Sr.no. 1 of Schedule IE 1 < Sr. no. C of Sch VC
210	Sr.no.1- "Total receipts including any voluntary contributions" entered in Schedule IE2 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " Section 10(23A) or 10(24) is selected AND Sr.no. 1 of Schedule IE 2 < Sr. no. C of Sch VC
211	Sr.no.3- "Total receipts including any voluntary contributions" entered in Schedule IE3 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed" any of Section 10(23C)(iiiab) or 10(23C)(iiiic) is selected AND Total of Sr.no. 3 of Schedule IE 3 < Sr. no. C of Sch VC
212	Sr.no.3- "Gross annual Receipts" entered in Schedule IE4 is less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " any of Section 10(23C)(iiiaa) or 10(23C)(iiiaab) is selected AND Total of Sr.no. 3 of Schedule IE 4 < Sr. no. C of Sch VC
213	In Schedule Part B – TI, exemption is claimed at field 8a - "Exemption under section 10(21)", however 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8a > 0 AND 10(21) r/w Section 35 or 10(21) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
214	In Schedule Part B – TI, exemption claimed at field 8a is greater than the total receipts including voluntary contribution in Schedule IE1.	10(21) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8a of Part B-TI > Sr.no. 1 of Schedule IE1

215	In Schedule Part B – TI, exemption is claimed at field 8b - "Exemption under section 10(22B)", however Section 10(22B) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8b > 0 AND 10(22B) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
216	In Schedule Part B – TI, exemption claimed at field 8b is greater than the total receipts including voluntary contribution in Schedule IE1.	10(22B) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8b of Part B-TI > Sr.no. 1 of Schedule IE1
217	In Schedule Part B – TI, exemption is claimed at field 8c - "Exemption under section 10(23A)", however Section 10(23A) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8c > 0 AND 10(23A) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
218	In Schedule Part B – TI, exemption claimed at field 8c is greater than the total receipts including voluntary contribution in Schedule IE2.	10(23A) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8c of Part B-TI > Sr.no. 1 of Schedule IE2
219	In Schedule Part B – TI, exemption is claimed at field 8d - "Exemption under section 10(23AAA)", however Section 10(23AAA) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8d > 0 AND 10(23AAA) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
220	In Schedule Part B – TI, exemption claimed at field 8d is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23AAA) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8d of Part B-TI > Sr.no. 1 of Schedule IE1
221	In Schedule Part B – TI, exemption is claimed at field 8e - "Exemption under section 10(23B)", however Section 10(23B) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8e > 0 AND 10(23B) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
222	In Schedule Part B – TI, exemption claimed at field 8e is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23B) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8e of Part B-TI > Sr.no. 1 of Schedule IE1

223	In Schedule Part B – TI, exemption is claimed at field 8f - "Exemption under section 10(23EC)", however Section 10(23EC) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8f > 0 AND 10(23EC) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
224	In Schedule Part B – TI, exemption claimed at field 8f is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23EC) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8f of Part B-TI > Sr.no. 1 of Schedule IE1
225	In Schedule Part B – TI, exemption is claimed at field 8g - "Exemption under section 10(23ED)", however Section 10(23ED) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8g > 0 AND 10(23ED) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
226	In Schedule Part B – TI, exemption claimed at field 8g is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23ED) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8g of Part B-TI > Sr.no. 1 of Schedule IE1
227	In Schedule Part B – TI, exemption is claimed at field 8h - "Exemption under section 10(23EE)", however Section 10(23EE) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8h > 0 AND 10(23EE) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
228	In Schedule Part B – TI, exemption claimed at field 8h is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23EE) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8h of Part B-TI > Sr.no. 1 of Schedule IE1
229	In Schedule Part B – TI, exemption is claimed at field 8i - "Exemption under section 10(29A)", however Section 10(29A) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 8i > 0 AND 10(29A) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
230	In Schedule Part B – TI, exemption claimed at field 8i is greater than the total receipts including voluntary contribution in Schedule IE1.	10(29A) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 8i of Part B-TI > Sr.no. 1 of Schedule IE1

231	In Schedule Part B – TI, exemption is claimed at field 9a - "Exemption under section 10(23C)(iiiab)", however Section 10(23C)(iiiab) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9a > 0 AND 10(23C)(iiiab) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
232	In Schedule Part B – TI, exemption claimed at field 9a is greater than the total receipts including voluntary contribution in Schedule IE3.	10(23C)(iiiab) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9a of Part B-TI > Sr.no. 3 of Schedule IE3
233	In Schedule Part B – TI, exemption is claimed u/s 10(23C)(iiiab) or 10(23C)(iiiac), however government grants have not been provided in the return/ or the the grants received is less than 50% of the total receipts.	Sr.no. 9a or 9b of Part B-TI > 0 AND [Sr.no. 4 of Schedule IE3 = 0 OR Sr.no. 4 <= 50% of Sr.no. 3 of Schedule IE3]
234	In Schedule Part B – TI, exemption is claimed at field 9b - "Exemption under section 10(23C)(iiiac)", however Section 10(23C)(iiiac) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9b > 0 AND 10(23C)(iiiac) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
235	In Schedule Part B – TI, exemption claimed at field 9b is greater than the total receipts including voluntary contribution in Schedule IE3.	10(23C)(iiiac) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9b of Part B-TI > Sr.no. 3 of Schedule IE3
236	In Schedule Part B – TI, exemption is claimed at field 9c - "Exemption under section 10(23C)(iiiad)", however Section 10(23C)(iiiad) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9c > 0 AND 10(23C)(iiiad) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
237	In Schedule Part B – TI, exemption claimed at field 9c is greater than the Gross Annual receipts in Schedule IE4.	10(23C)(iiiad) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9c of Part B-TI > Sr.no. 3 of Schedule IE4
238	In Schedule Part B – TI, exemption is claimed u/s 10(23C)(iiiad) or 10(23C)(iiiiae), however the aggregate annual receipts is greater than 1 crore.	Sr.no. 9c or 9d of Part B-TI > 0 AND Sr.no. 3 of Schedule IE3-IE4 > 1 crore

239	In Schedule Part B – TI, exemption is claimed at field 9d - "Exemption under section 10(23C)(iiiae)", however Section 10(23C)(iiiae) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9d > 0 AND 10(23C)(iiiae) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
240	In Schedule Part B – TI, exemption claimed at field 9d is greater than the Gross Annual receipts in Schedule IE4.	10(23C)(iiiae) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9d of Part B-TI > Sr.no. 3 of Schedule IE4
241	In Schedule Part B – TI, exemption is claimed at field 9e - "Exemption under section 10(23D)", however Section 10(23D) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9e > 0 AND 10(23D) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
242	In Schedule Part B – TI, exemption claimed at field 9e is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23D) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9e of Part B-TI > Sr.no. 1 of Schedule IE1
243	In Schedule Part B – TI, exemption is claimed at field 9f - "Exemption under section 10(23DA)", however Section 10(23DA) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9f > 0 AND 10(23DA) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
244	In Schedule Part B – TI, exemption claimed at field 9f is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23DA) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9f of Part B-TI > Sr.no. 1 of Schedule IE1
245	In Schedule Part B – TI, exemption is claimed at field 9g - "Exemption under section 10(23FB)", however Section 10(23FB) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9g > 0 AND 10(23FB) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
246	In Schedule Part B – TI, exemption claimed at field 9g is greater than the total receipts including voluntary contribution in Schedule IE1.	10(23FB) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9g of Part B-TI > Sr.no. 1 of Schedule IE1

247	In Schedule Part B – TI, exemption is claimed at field 9h - "Exemption under section 10(24)", however Section 10(24) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9h > 0 AND 10(24) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
248	In Schedule Part B – TI, exemption claimed at field 9h is greater than the total receipts including voluntary contribution in Schedule IE2.	10(24) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9h of Part B-TI > Sr.no. 1 of Schedule IE2
249	In Schedule Part B – TI, exemption is claimed at field 9i - "Exemption under section 10(46)", however Section 10(46) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9i > 0 AND 10(46) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
250	In Schedule Part B – TI, exemption claimed at field 9i is greater than the total receipts including voluntary contribution in Schedule IE1.	10(46) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9i of Part B-TI > Sr.no. 1 of Schedule IE1
251	In Schedule Part B – TI, exemption is claimed at field 9j - "Exemption under section 10(47)", however Section 10(47) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 9j > 0 AND 10(47) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
252	In Schedule Part B – TI, exemption claimed at field 9j is greater than the total receipts including voluntary contribution in Schedule IE1.	10(47) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 9j of Part B-TI > Sr.no. 1 of Schedule IE1
253	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.	Sr.no. 9j of Schedule Part B-TI > 0 AND Return filed after due date.

254	In Schedule Part B – TI, exemption is claimed at field 10 - "Amount eligible for exemption under any other clause of section 10", however any one of the Section 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiiaa), 10(23C)(iiiiaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI, Sr.no. 10 > 0 AND 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiiaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
255	In Schedule Part B – TI, exemption claimed at field 10 is greater than the total receipts including voluntary contribution in Schedule IE1.	Return furnished under section selected as 'Others' in Filing Status - Part A-General (1). AND Sr.no. 10 of Part B-TI > Sr.no. 1 of Schedule IE1
256	Value in Sr. No. 11 in Part BTI to be allowed to be entered only if Section 10(21) or 10(21) r/w Section 35 is selected under filing status - 'section under which exemption is claimed'	If Sr. No. 11 of Part B TI > 0 And Dropdown values selected OTHER THAN 10(21) or 10(21) r/w Section 35 under filing status - section under which exemption is claimed in schedule "Part A General" AND ~~Section 35 is selected in Table – Details of registration or Approval~~
257	Value in Sr. No. 12a in Part BTI is entered but Section 13A is not selected under filing status - 'section under which exemption is claimed'	If Sr. No. 12a of Part B TI > 0 And Dropdown values selected OTHER THAN 13A under filing status - section under which exemption is claimed in schedule "Part A General"
258	Value in Sr. No. 12b in Part BTI is entered but Section 13B is not selected under filing status - 'section under which exemption is claimed'	If Sr. No. 12b of Part B TI > 0 and Dropdown values selected OTHER THAN 13B under filing status - section under which exemption is claimed in schedule "Part A General"
259	Value in Sr.no. 12b in Part BTI - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to Sr.no. 6vii of Schedule ET.	If Sr. No. 12b of Part B TI IS NOT EQUAL TO Sr.no. 6vii of schedule ET

260	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.	In Part B-TI, Sl. No. 12a > 0 AND In Part B-TI, Sl. No. 13ii (Income from schedule BP) is greater than 0 AND In part B-TI, Sl. No. 12a is greater than Total of [sl. No. 1 + sl. no. 2 + sl. no. 13i + sl. no. 13iiia + 13iiib + sl. no. 13iv] of Part B-TI
261	The political party is not eligible to claim exemption u/s 13A as the return of income is filed after the due date.	Sr.no. 12a of Schedule Part B-TI > 0 AND Return filed after due date.
262	In Schedule Part B-TI, Sr.no. 13i - "Income from house property" is not consistent with Sr. No. 4 of Schedule HP.	Sr.no. 13i of Part B-TI IS NOT EQUAL TO Sr.no. 4 of Schedule HP. AND Sr.no. 4 of Schedule HP is > 0
263	In Schedule Part B-TI, Sr.no. 13ii - "Profits and gains of business or profession" is not consistent with Sr. No. D34 of Schedule BP.	Sr.no. 13ii of Part B-TI IS NOT EQUAL TO Sr.no. D34 of Schedule BP.
264	In Schedule Part B-TI, Sr.no. 13iiia - "Income under the head Capital Gains - Short term" is not consistent with Sr. No. A5 of Schedule CG.	Sr.no. 13iiia of Part B-TI IS NOT EQUAL TO Sr.no. A5 of Schedule CG.
265	In Schedule Part B-TI, Sr.no. 13iiib - "Income under the head Capital Gains - Long term" is not consistent with Sr. No. B4 of Schedule CG.	Sr.no. 13iiib of Part B-TI IS NOT EQUAL TO Sr.no. B4 of Schedule CG. AND Sr.no. B4 of Schedule CG > 0
266	In Schedule Part B-TI, Sr.no. 13iv - "Income from other sources" is not consistent with Sr. No. 9 of Schedule OS.	Sr.no. 13iv of Part B-TI IS NOT EQUAL TO Sr.no. 9 of Schedule OS.
267	In "Schedule Part B – TI", value at field '13v' "Total" should be equal to the sum of values at Sl.no.13i + 13ii + 13iiic + 13iv	Sum of values at Sl.no.13i + 13ii + 13iiic + 13iv is not equal to amount mentioned in the field 13v' "Total" of schedule Part BTI
268	In "Schedule Part B – TI", value at field '16' "Total" should be equal to the sum of values at Sl.no.14 - 15	Sum of values at Sl.no.14 - 15 is not equal to amount mentioned in the field '16' "Total" of schedule Part BTI
269	Anonymous donations is disclosed in schedule VC, but not disclosed in Schedule Part B-TI.	In schedule VC, Diii IS NOT EQUAL TO Sr.no. 22 of Part B-TI
270	In "Schedule Part B – TTI", value in field '1f' , "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d- 1e).	Sum of amounts mentioned at (1a+ 1b+1c+ 1d- 1e) is not equal to amount mentioned in field '1f' , "Total" of schedule part BTTI

271	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"	Amount mentioned at 25% of 115BBE Tax in "Schedule SI" is not equal to amount mentioned in the field value at Sl.no '2(i)' of schedule Part BTTI
272	In "Schedule Part B – TTI", value in field '2(iii)', "Total" should be equal to the sum of 2(i) +2(ii).	Sum of amounts mentioned at 2(i) +2(ii) is not equal to amount mentioned in field '2(iii)', "Total" of schedule part BTTI
273	In "Schedule Part B – TTI" value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3"	Sum of amounts mentioned at "1f+2iii+3" is not equal to amount mentioned in the field '4', Gross tax liability of schedule Part BTTI
274	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.	Amount mentioned at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" is not equal to amount mentioned in Schedule TR in the field '5a', Section 90/90A' of schedule Part BTTI
275	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.	Amount mentioned at sl.no.3 "Total Tax relief available in respect of country where DTAA is applicable (section 91)" is not equal to amount mentioned in Schedule TR in the field '5b', Section 91' of schedule Part BTTI
276	In "Schedule Part B – TTI" value in field '5c', "Total" should be equal to the sum of "5a+5b"	Sum of amounts mentioned at "5a+5b" is not equal to amount mentioned in the field 5c', "Total" of schedule Part BTTI
277	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c	Sum of value at Sl.no.4 - 5c is not equal to amount mentioned in the field Sl.no.6 "Net tax liability" of schedule Part BTTI
278	In "PART B- TTI" value at '7e' "Total Interest and Fee Payable" should be equal to the sum of '7a+7b+7c+7d"	Sum of amounts mentioned at 7a+7b+7c+7d" is not equal to amount mentioned in the field '7e' "Total Interest and Fee Payable" of schedule Part BTTI
279	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e	Sum of amounts mentioned at Sl.no.6+7e is not equal to amount mentioned in the field Sl.no.8 "Aggregate liability" of schedule Part BTTI
280	In "PART B- TTI" of '9e' Total Taxes Paid should be equal to the sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax "	Sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax " is not equal to amount mentioned in the field '9e' Total Taxes Paid of Part BTTI
281	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.	Difference between value of Sl.no.8- Sl.no.9e. Is not equal to amount mentioned in the field Sl.no.'10' "Amount payable" of schedule Part BTTI Rule is applicable if Sr.no. 8>9e

282	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e- Sl.no.8.	Difference between amounts mentioned at Sl.no.9e- Sl.no.8 is not equal to amount mentioned in the field Sl.no.'11' "Refund of PART BTTI Rule is applicable if Sr.no. 9e>8
283	In "Schedule Part B TTI" point 9a "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020 is not equal to amount mentioned in the field 9a "Advance Tax of schedule Part BTTI
284	In "Schedule Part B TTI" 9d Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22.	Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22 is not equal to amount mentioned in the field 9d Self-Assessment Tax of schedule Part BTTI
285	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	Sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS is not equal to amount mentioned in the field "value at 9(b) "TDS (total of column 9 of 15B)" of schedule Part BTTI
286	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7 of 15C)" should be equal to the value at Total of column 7 of Schedule TCS	value at Total of column 7 of Schedule TCS is not equal to amount mentioned in the field 9 (C) "TCS (total of column 7 of 15C)" of schedule Part BTTI
287	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y but the details are not filled	In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled Note: PAN column is not mandatory if "Type of company" is selected as "Foreign"
288	In Schedule 115TD, assessee has entered Accreted income u/s 115TD, but the field Sr.no. 9 "Specified date u/s 115TD" is blank	Sr.no. 6 of Schedule 115TD is >0 AND Sr.no. 9 of Schedule 115TD is NULL or ZERO
289	In Schedule Part B-TTI, Sr.no. 12 - "Net tax payable on 115TD income including interest u/s 115TE " is not consistent with Sr. No. 12 of Schedule 115TD.	Sr.no. 12 of Part B-TTI IS NOT EQUAL TO Sr.no. 12 of Schedule 115TD.

290	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. As seen from the return of income filed, credit for TDS has been claimed but the corresponding receipts/income has been omitted to be offered for taxation. The above omission is a defect, as per clause (a) of the Explanation provided under section 139(9).	Refer Mapping - SFC sheet
291	The gross receipts shown in Form 26AS, on which credit for TDS has been claimed, are higher than the total of the receipts shown under all heads of income, in the return of income. Thus, while credit for TDS is being claimed, the corresponding receipts are not offered in the respective income schedules, to arrive at the taxable total income. Hence, the return of income filed is regarded as defective, as provided in Explanation (a) under section 139(9).	Refer Mapping - SFC sheet
292	In the return filed "Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.	In Schedule Part B-TI, Sr. no. 1, Sr.no.2, Sr. no. 3, Sr. No. 5vii, Sr. No. 6, Sr. no. 13(i), 13(ii),13(iia),13(iiib), 13(iv), Sr.no.20, Sr. No. 22 and Sr. No. 23 IS LESS THAN OR EQUAL TO ZERO OR NULL AND In schedule SI, all values in column "Income"are Zero or Null AND Sr.no. 1a or 1b or 1c OR 1d OR 1f or Sr.no. 4 IS GREATER THAN 100 AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100

293	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiiaa), 10(23C)(iiiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44).	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiiaa), 10(23C)(iiiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44). AND Any one of the field Sr.no. 1,2,3 of Schedule IE1 is filled
294	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23A) or 10(24). AND Any one of the field Sr.no. A1,A2,A3 of Schedule IE2 is filled
295	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23C)(iiiab) or Section 10(23C)(iiiac) AND Any one of the field Sr.no. 1,2,3,4,5,6 of Schedule IE3 is filled
296	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae)	In filing Status, section under which exemption claimed is selected OTHER THAN 10(23C)(iiiad) or Section 10(23C)(iiiae) AND Any one of the field Sr.no. 1,2,3,4,5 of Schedule IE4 is filled
297	Assessee is claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) and income is entered in Sr. No. 13v in Part BTI which is taxable.	Assessee has selected section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) under "Section under which exemption is claimed" in filing status AND Any Sr.no. 13v of Part B-TI >0

298	In filing status - 'section under which exemption is claimed', is selected Section 10(23C)(iiiab) or Section 10(23C)(iiid) but the objective is not selected as 'Education' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiab) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiid) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE4
299	In filing status - 'section under which exemption is claimed', is selected Section 10(23C)(iiiac) or Section 10(23C)(iiiae) but the objective is not selected as 'Medical' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiac) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiae) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE4
300	As per the details in return assessee is registered u/s 12A/12AA and exemption is claimed under clauses of Section 10 (i.e. exemption claimed under Sr.no. 8a to 8i, Sr.no.9e to 9j and Sr.no. 10 of Schedule Part B-TI).	In Part A - General, the assessee is registered u/s 12A/12AA and Exemption is claimed under Sr.no. 8a to 8i, Sr.no.9e to 9j or Sr.no. 10 of Schedule Part B-TI
301	As per the details in Part A - General, the assessee is approved u/s 10(23C)(iv) OR 10(23C)(v) OR 10(23C)(vi) OR 10(23C)(via) and exemption is claimed under clauses of Section 10.	In Part A - General, the assessee is approved u/s 10(23C)(iv) OR 10(23C)(v) OR 10(23C)(vi) OR 10(23C)(via) and Exemption is claimed under Sr.no. 8a to 8i, Sr.no.9a to 9j and Sr.no. 10 of Schedule Part B-TI

302	In Schedule Part-BTI, Exemptions under section 11 or u/s 10(23C)(vi) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is claimed against Additions in Sl no.5vii of Schedule Part-BTI.	In Schedule Part-BTI, Exemptions under section 11 or u/s 10(23C)(vi) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is claimed (i.e 4viii >0) AND Sr.no. 4viii of Part B-TI > (Sr.no. 1+2+3) And Sr.no. 5vii of Part B-TI >0 (Additions) And Sr.no. 7 = (1+2+3-4viii+5vii+6)
303	In Schedule Part B – TI, Political party has claimed exemption at field 12a greater than voluntary contribution and heads of income.	In Part B-TI, Sl. No. 12a > 0 AND In Part B-TI, Sl. No. 13ii (Income from schedule BP) = 0 AND In part B-TI, Sl. No. 12a is greater than Total of [sl. No. 1 + sl. no. 2 + sl. no. 13i + sl. no. 13iia +13iiib + sl. no. 13iv] of Part B-TI
304	In Schedule Part B – TI, exemption claimed u/s 11 and 10(23C)(iv),(v),(vi)(via) is greater than voluntary contribution and aggregate of income referred u/s 11 and 10(23C) in schedule AI.	In Part B-TI, Sr.no.4viii >Sr.no. 1+2+3
305	Anonymous donation u/s 115BBC can be filled by persons claiming exemption u/s 11 or 10(23C)(iv)/(v)/(vi)/(via) or 10(23C)(iiia)/(iiiae)	Section under which exemption claimed is selected OTHER THAN Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiia) or 10(23C)(iiiae) AND Anonymous donation (i.e. Sr.no. D of Sch VC)> 0

306	Income entered in return, but tax is not computed on the same.	((If Status in company, Local authority or AOP (i.e. Substatus : Other AOP/BOI) AND Aggregate Income less Anonymous donation less income chargeable at MMR > 0 OR (Status is AJP OR Status is AOP (i.e. Substatus: Society Registered u/s 1860 Act, Public Charitable Trust)) AND Aggregate income less Anonymous donation less income chargeable at MMR > 2,50,000] AND Sr.no. 1a of Part B-TI, Tax at Normal Rate = 0) OR Sr.no. 19 in Part B-TI, Special income >0 and Sr. no. 1b (Tax at special rate) = 0 OR Sr.no. 22 in Part b-TI, (anonymous donation) >0 and Sr.no. 1c (Tax on AD u/s 115BBC) = 0 OR Sr.no. 23 of Part B-TI (Income chargeable at MMR) >0 and Sr.no. 1d (tax at MMR) = 0 OR Sr.no. 6 of schedule 115TD > 0 but Sr.no. 7 IS not equal to Sr.no. 6*30% (Variance upto Rs 100 may be ignored)
307	Taxable income disclosed by persons whose income is unconditionally exempt.	Return furnished under section selected as 'Others' in Filing Status - Part A-General (1). AND Gross total income >0
308	Total Exemption entered in sr.no.8 of Part BTI is not equal to sum of 8a to 8i of Part B-TI	Sr.no.8 of Part BTI IS NOT EQUAL TO sum of 8a to 8i
309	Total Exemption entered in sr.no.9 of Part BTI is not equal to sum of 9a to 9j of Part B-TI	Sr.no.9 of Part BTI IS NOT EQUAL TO sum of 9a to 9j

310	Assessee has claimed exemption in Sr. No. 4i to 4viii of Schedule Part BTI but has not entered the registration/approval details of Section 12A/12AA or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General - "Details of registration or approval under Income Tax Act".	If any of the fields in Sr. No. 4i to 4viii of Part B TI > 0 AND Section 12A/12AA or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) IS NOT SELECTED in Part A General - "Details of registration or approval under Income Tax Act".
311	Assessee has claimed exemption in Sr. No. 8a of Schedule Part BTI but has not entered the approval details of Section 35 in Part A General - "Details of registration or approval under Income Tax Act"	If Sr. No. 8a of Part B TI > 0 And Section 35 IS NOT SELECTED in Part A General - "Details of registration or approval under Income Tax Act".
312	Assessee has claimed exemption in Sr. No. 12b of Schedule Part BTI but has not entered the approval details of Section 13B in Part A General - "Details of registration or approval under Income Tax Act"	If Sr. No. 12b of Part B TI > 0 And Section 13B IS NOT SELECTED in Part A General - "Details of registration or approval under Income Tax Act".
313	Assessee has claimed exemption in Sr. No. 8d of Schedule Part BTI but has not entered the approval details of Section 10(23AAA) in Part A General - "Details of registration or approval under Income Tax Act"	If Sr. No. 8d of Part B TI > 0 And Section 10(23AAA) IS NOT SELECTED in Part A General - "Details of registration or approval under Income Tax Act".
314	The sources of fund entered in Schedule EC are not from the previous year, due to which exemption is not allowed. (Amount applied from deemed application, 15% accumulation of earlier years, borrowed fund or others).	In Schedule EC, Sr.no. 5 $\leq$ A2+A3+A4+A5
315	If Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is selected in Part A-General at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI should be equal to Sr.no. Aiie + Bii - Sr.no. Diii of Schedule VC	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General AND sum of Values at fields Aiie + Bii - Diii of Schedule VC is not equal to Sl. no. 1 of Part B-TI.

316	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 12A/12AA/12AB but section 11 is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 12A/12AA/12AB. AND Section of exemption opted for under the new provisions is OTHER THAN section 11 ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 11
317	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(iv) but section10(23C)(iv) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(iv). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(iv). ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(iv).
318	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(v) but section10(23C)(v) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(v). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(v). ~~AND~~ OR In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(v).

319	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(vi) but section10(23C)(vi) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(vi). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(vi). ~~AND OR~~ In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(vi).
320	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(23C)(via) but section10(23C)(via) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(23C)(via). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(23C)(via). ~~AND OR~~ In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(23C)(via).
321	In Schedule Part A General under filing status - Section under which the registration is applied " is selected as Section 10(46) but section10(46) is not selected in "Section of exemption opted for under the new provisions" and "Please specify the section under which the exemption is claimed" in Filing status.	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected as Section 10(46). AND Section of exemption opted for under the new provisions is OTHER THAN section 10(46). ~~AND OR~~ In filing status under "section under which the exemption is claimed " is selected OTHER THAN Section 10(46).

322	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 11 but the registration details u/s 12A/12AA/12AB is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 12A/12AA/12AB . AND Section of exemption opted for under the new provisions is section 11. OR In filing status under "section under which the exemption is claimed " is section 11.
323	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(iv) but the registration details u/s 10(23C)(iv) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(iv) . AND Section of exemption opted for under the new provisions is section 10(23C)(iv). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(iv).
324	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(v) but the registration details u/s 10(23C)(v) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(v) . AND Section of exemption opted for under the new provisions is section 10(23C)(v). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(v).

325	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(vi) but the registration details u/s 10(23C)(vi) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(vi) . AND Section of exemption opted for under the new provisions is section 10(23C)(vi). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(vi).
326	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(23C)(via) but the registration details u/s 10(23C)(via) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(23C)(via) . AND Section of exemption opted for under the new provisions is section 10(23C)(via). OR In filing status under "section under which the exemption is claimed " is section 10(23C)(via).
327	In Schedule Part A General under filing status -"Section of exemption opted for under the new provisions" AND "Please specify the section under which the exemption is claimed"is selected as section 10(46) but the registration details u/s 10(46) is not furnished under "Section under which the registration is applied ".	Whether Application for registration is made as per new provisions is selected as Yes AND Section under which the registration is applied is selected OTHER THAN Section 10(46) . AND Section of exemption opted for under the new provisions is section 10(46). OR In filing status under "section under which the exemption is claimed " is section 10(46).
328	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.	In Schedule OS, value at sl.no.1a is not equal to 1ai + 1aii.

329	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI	In schedule SI, Income chargeable u/s 115AD(1)(i) 'Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)' is not equal to the amount entered at corresponding item of SI. No. 2d of Schedule OS after reducing applicable DTAA income, if any. Note: If status in Part A general is Non-resident: For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident. If status in Part A general is resident: Irrespective of the TRC flag, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section
330	Income selected in sl no 2e of schedule OS should match with the corresponding income in schedule SI	In schedule SI, Pass through Income Chargeable u/s 115AD(1)(i) 'Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)' is not equal to the amount entered at corresponding item of SI. No. 2e of Schedule OS after reducing applicable DTAA income, if any. Note: If status in Part A general is Non-resident: For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident. If status in Part A general is resident: Irrespective of the TRC flag, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section

Instructions to Form ITR-7 (A.Y. 2021-22)

331	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to Sl. No. 1a (Dividend other than 2(22)(e) - DTAA Dividend other than 2(22)(e) - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (i+ii+iii+iv+v) should be equal to Sl. No. 1a(i) - Dividends other than 2(22)(e) - DTAA of Dividend - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f
332	In "Schedule BP" 13e should be equal to 13e(i)+13e(ii)	Sum of amounts mentioned at 13e(i)+13e(ii) is not equal to amount mentioned in the field 13e of schedule BP

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

Annexure 2

Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS:

Step 1: Value entered by taxpayer will not be considered for any of the calculation of OS, CYLA, TI.

Step 2: Dividend portion can be computed which is included in TI by applying minimum condition

Lower of:

- Dividend income at S.No. 1a of OS
- Total Income after excluding Special Rates Incomes

Step 3: System calculated field will be populated with lower of interest expenditure claimed or 20% of computed dividend income included in Total Income.

Step 4: Re-run the calculation of CYLA, TI after considering system calculated value and stop the loop until unless there is change in any other field. If there is change in any

field, then same process will re-run.

Annexure 3

Note on “How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e) and 1(ii) Dividend income u/s 2(22)(e) for 234C:

- Above calculated “Eligible Interest Expenditure” will be allocated to Dividend in below sequence for 234C calculation:
 - First Allocate expenditure to “Dividend income u/s 2(22) (e)”
 - Balance if any, allocate to “Dividend income other than 2(22) (e).
- After reducing the allocated expenditure from “Dividend income other than 2(22) (e)”, assessee will arrive “Net Dividend income other than 2(22) (e)”.
- Assessee has to provide the quarterly bifurcation of this “Net Dividend income other than 2(22) (e) - DTAA portion of this dividend (subject to TRC and Resident condition)” at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly break up of “DTAA dividend income which is reduced from “Net Dividend income other than 2(22) (e)” at sl.no.10(iii) of Schedule OS.

Refer below example for clarification:

Dividend income u/s 2(22)(e)	= 500
Dividend income Other than 2(22) (e)	= 2500

Dividend income included in total income	= 3000
Maximum Eligible Interest expenditure	= 600 (20% of 3000)
After allocation of expenditure :	
Net Dividend income u/s 2(22) (e)	= 0 (500-500)
Net Dividend income Other than 2(22) (e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i). If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) “Dividend income chargeable under DTAA rates” in Schedule OS.

(# DTAA can be reduced only in case of “Resident” or “Non-resident & TRC flag” is

“Yes”)

Tax on Dividend income chargeable under DTAA :

Tax on “Dividend income chargeable under DTAA” will be calculated as below :

1. Multiply “DTAA Dividend” declared at sl.no.2e in “Amount” column with “Applicable Rate” at col 10 for all the row in which section is selected as “56(1)(i) Dividend” is selected. DTAA tax for each row will be derived
2. Take the sum of all “DTAA tax” derived above and also take sum of “Dividend” income in 2e.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this “Average rate” for calculation of tax on DTAA Dividend.

Annexure 4

Determining income for calculation of 234C :

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer note below)
 - Dividend income other than 2(22)(e)
 - Short term capital gain income chargeable at normal rates
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
 - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
 - Short term capital gain taxed @15% and 30% (from Sch CG table E)
 - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
 - Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:

1. Dividend income other than 2(22)(e) : Lower of
 - a. “Total income chargeable at normal rates”
 - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
 - c. Net Other source income chargeable at normal rates from BFLA
2. Short term capital gain : Lower of
 - i. “Total income chargeable at normal rates” - “Dividend income other than

2(22)(e)”

- ii. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
 - iii. Net STCG applicable rate income from BFLA
3. Income chargeable at normal rates from Quarter 1 =
“Total income chargeable at normal rates” – (value calculated at 1 +2+3 above)
