



**Income Tax Department**  
Government of India

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

## **ITR 3 – Validation Rules for AY 2023-24**

**Version 1.0**  
**24<sup>th</sup> May 2023**

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

**Document Revision List**

**Document Name:** ITR 3 – Validation Rules for AY 2023-24

**Version Number: 1.0**

**Revision Details**

<b>Version No.</b>	<b>Revision Date</b>	<b>Revision Description</b>	<b>Page Number</b>
1.0	24-May -23	Initial Release	NA

[Contents](#)

1 Purpose ..... 3

2 Validation Rules ..... 3

    2.1 Category A: ..... 4

    2.2 Category B: ..... 50

    2.3 Category D: ..... 51

**List of Tables**

Table 1: List of Category of Defect..... 3

Table 2: Category A Rules..... 4

Table 3: Category B Rules..... 55

Table 4: Category D Rules..... 56

## 1 Purpose

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

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

## 2 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 3 for each defect as categorized below:

Table 1: List of Category of Defect

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

**2.1 Category A:**

Table 2: Category A Rules

Sl. No.	Scenarios
1.	Assessee should provide valid Mobile Number
2.	Name entered in the return should match with the name as per the PAN database
3.	If taxpayer claiming benefit of senior citizen or super senior citizen, then date of birth should be matched with PAN database
4.	If the original return is filed under section 142(1) then taxpayer cannot file revised return
5.	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
6.	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
7.	In Filing status, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as 'No' then Schedule Governed by Portuguese Civil Code should not be filed.
8.	If return is being filed by Representative Assessee, then PAN quoted in return under RA/verification should be same as the PAN who is trying to upload the return.
9.	In Part A general, if filed in response to a notice u/s 139(9)/142(1)/148 or order under section 119(2)(b) then unique number /Document Identification Number (DIN) and date of such notice/Order are mandatory
10.	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 assessee" & details of representative assessee in Part-A General and details of representative should be filled
11.	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 under which proviso you are covered.
12.	In Part A General, Whether you were Director in a company at any time during the previous year? is selected as Yes then the directors' details should be filled in the return.
13.	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 in the return.

14.	In Part A General information, field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/" is mandatory
15.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/" as No then Sl. No. a2i cannot be left blank
16.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/" as Yes, then Sl. No. a2ii and a2iii cannot be left blank
17.	HUF cannot claim relief u/s 89
18.	In Part A General information, Date of audit report cannot be after system date
19.	Non-resident is not eligible to offer Income from Patent u/s 115BBF
20.	TAN number should be valid.
21.	Once a proceeding is initiated u/s 148, 153C no other return can be filed u/s 139
22.	If option 'Opting in now/ opt out' is selected for "option for current assessment year", then date of filing form 10IE and acknowledgement number are mandatory
23.	For assessee individual & HUF, If option "Yes" is selected for 'Have you ever opted for new tax regime u/s 115BAC in earlier years ?' and then you cannot select option "Opting in Now" or "Not opting" for field "Option for current assessment year"
24.	For assessee individual & HUF, If option "No" is selected for 'Have you ever opted for new tax regime u/s 115BAC in earlier years?' and then you cannot select option "Continue to opt" or "Opt out" for "Option for current assessment year"
25.	For assessee individual & HUF value for 'Have you ever opted for new tax regime u/s 115BAC in earlier years?' and "Option for current assessment year" cannot be null or blank.
26.	For assessee individual & HUF if benefit of new tax regime (115BAC) has been provided in earlier years then, you cannot select option as "No" for 'Have you ever opted for new tax regime u/s 115BAC in earlier years? '
27.	If Form 10IE is already filed then, option "Not Opting/Not eligible to opt in" cannot be selected for 'Option for current assessment year'
28.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years? " is selected as 'yes', AY in which option is exercised, date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory.
29.	If "Have you ever opted out of section 115BAC in earlier years?" is selected as yes, details of AY in which option is withdrawn, date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory.
30.	If "Have you ever opted out of section 115BAC in earlier years? " is selected as 'No' and "Option for current assessment year?" is selected as "opt out", date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory

31.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years?" is selected as 'No', and "Option for current assessment year?" is selected as "Opt in Now" then date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory
32.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years?" is selected as 'Yes', and "Have you ever opted out of section 115BAC in earlier years?" is selected as "Yes" then in "Option for current assessment year?", "Not Eligible to opt in" only is applicable
33.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years?" is selected as 'No', and "Have you ever opted out of section 115BAC in earlier years?" shall be greyed off
34.	The assessee cannot opt for new tax regime or opt out of new tax regime u/s 115BAC without furnishing of Form 10IE details given for Acknowledgement number and date is incorrect
35.	In Part A General, "Whether you are FII / FPI?" should be selected "Yes" for filling the schedule 115AD
36.	In Schedule Part A BS, "Sources of funds" should match with "Total application of funds"
37.	In Schedule Part A BS, "Total of Proprietor's fund" should be equal to sum of "Proprietor's Capital" and "Total Reserve and surplus"
38.	In Schedule Part A BS, "Total Loan Funds" should be equal to sum of "Secured Loans" and "Unsecured Loans"
39.	In Schedule Part A BS, "Total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds, Deferred Tax Liability and Advances
40.	In Schedule Part A BS - Application of funds, "Total of investments" should be equal to sum of Long-term Investments and Short-term Investments
41.	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
42.	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"
43.	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
44.	In Schedule Part A BS - Sources of funds, "Total of Advances" should be equal to sum of "From persons specified in section 40A(2)(b) of the I. T. Act" and "From others "
45.	In Part A Manufacturing Account, Total of Opening Inventory at Sl. No. 1Aiii should be equal to 1Ai+1Aii

46.	In Part A Manufacturing Account, Total of Direct expenses should be equal to sum of individual break-up of direct expenses
47.	In Part A Manufacturing Account, Total Factory overheads should be equal to the sum of individual break-up of Factory overheads
48.	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)
49.	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock
50.	In Part A Manufacturing Account, Sl. No. 3 "Cost of Goods Produced – transferred to Trading Account (1F - 2)" should be equal to 1F-2
51.	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"
52.	In Part A-Trading Account, Total of other operating revenue should be consistent with individual row item
53.	In Part A-Trading Account, Sl. No. 4A(iv) should be equal to sum of Sl. No. 4A(i)+4A(ii)+4A(iiic)
54.	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
55.	In Part A-Trading Account, Total revenue from operations in Sl. No. 4D should be equal to (Aiv + B + Cix)
56.	In Part A Trading Account, Total Direct expenses should be equal to sum of carriage Inward, power and fuel and other direct expenses
57.	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 + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
58.	In Part A Trading Account, Sl. No. 12 should be equal to sum of (6-7-8-9-10xii-11)
59.	In Part A Trading Account, Negative signs should not be allowed other than in Sl. No. 11 and/or 12
60.	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
61.	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."
62.	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

63.	In schedule Part A-P & L, total of Any Other Income (Specify Nature and Amount) at Sl. No. 14xi should be equal to break up of Sl. No. sum of value entered in individual columns
64.	In schedule Part A-P & L, total of other income at Sl. No.14 should be equal to the sum of breakup of other income.
65.	In Part A P&L, Sl. No. 15 Total of credits to profit and loss account should be equal to the sum of Sl. No. 13+14xii
66.	In Part A P&L, If Sl. No. 22xiia is Yes then Sl. No. 22xiib should be filled
67.	In Part A P&L, Sl. No. 22xi Compensation to employees should be equal to sum of 22i to 22x
68.	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.
69.	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
70.	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
71.	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
72.	In Sch P&L, Sl. No. 44x should be equal to breakup individual values
73.	In Part A P&L, Sl. No. 46 "Other expenses" should be equal to the sum of individual fields
74.	In Part A P&L, Sl. No. 47 "Total Bad Debt" should be equal to the sum of Individual fields
75.	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))
76.	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
77.	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)
78.	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)
79.	In Part A P&L, Sl. No. 58 should be equal to sum of Sl. No. 56 + 57



80.	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
81.	In Part A P&L, Sl. No. 61(i)" Gross Turnover or Gross Receipts" should be equal Sl. No. 61ia + 61ib
82.	In Part A P&L, Sl. No. 61(ii) Presumptive Income under section 44AD should be equal to Sl. No. 61iia + 61iib
83.	In Profit & Loss A/c, field 61(ii)(a) cannot be less than 6% of field 61(i)(a).
84.	In Profit & Loss A/c, field 61(ii)(b) cannot be less than 8% of field 61(i)(b).
85.	Income disclosed u/s 44AD cannot be more than gross receipts
86.	Income disclosed u/s 44AD cannot be more than gross Turnover
87.	In Profit & Loss A/c, Sl. No. 62ii cannot be less than 50% of the amount in Sl. No. 62i
88.	In Part A P&L, if "Business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
89.	In Part A P&L, Nature of business must be filled by the assessee if amount at Sl. No. 61(i) and /or (ii) is greater than zero
90.	In Part A P&L, if "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
91.	In Part A P&L, Nature of profession must be filled by the assessee if amount at Sl. No.62(i) and /or (ii) is greater than zero
92.	In Part A P&L, if "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
93.	In Part A P&L, Nature of business must be filled by the assessee if amount at Sl. No. 63(ii) is greater than zero
94.	In Part A P&L, Income u/s 44ADA cannot be more than Gross receipts
95.	In schedule BP value mentioned in the field 35(i) "Section 44AD" should be equal to the amount mentioned at the field" Presumptive income under section 44AD" of Schedule P&L.
96.	In schedule BP, field 35(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.
97.	In schedule BP, field 35(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
98.	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.

99.	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
100.	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.
101.	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.
102.	In Schedule BP, Sl. No. 2a "Net profit or loss from speculative business" should be equal to 65iv of Schedule P&L, if books are not maintained for speculative business.
103.	Presumptive Business Income Under Section 44AD cannot be disclosed by Non-Resident.
104.	In Schedule P&L, Sl. No. 64(i)(d) should be equal to Sl. No. 64(i)(b) - 64(i)(c).
105.	In Schedule P&L, Sl. No. 64(ii)(d) should be equal to Sl. No. 64(ii)(b) - 64(ii)(c).
106.	In Schedule P&L, Sl. No. 64(i)(b) cannot be more than Sl. No. 64(i)(a)
107.	In Schedule P&L, Sl. No. 64(ii)(b) cannot be more than Sl. No. 64(ii)(a)
108.	In Schedule P&L, Sl. No. 64ia should be equal to sum of Sl. No. 64ia1 + 64ia2
109.	In Schedule P&L, Sl. No. 64iia should be equal to sum of Sl. No. 64iia1 + 64iia2
110.	In Schedule P&L, Total profit as per Sl. No. 64iii should be equal to sum of 64i + 64ii
111.	In Part A P&L, Sl. No. 65iv "Net income from speculative activity" should be equal to the difference between Gross profit (65ii) and Expenses (65iii)
112.	HUF is not eligible to disclose presumptive income u/s 44ADA.
113.	In Schedule P & L, Bad debts is claimed at Sl. No. 47(i), PAN or Aadhaar No. should be provided.
114.	In Schedule P&L, Registration No. of goods carriage should not be repeated in section 44AE.
115.	In Schedule P&L, Sl. No. 65(ii) should not be more than 65(i).
116.	If Assessee is liable for audit u/s 44AB then Part A BS and Part A P&L should be filled
117.	If assessee is liable for audit u/s 92E then Part A BS and Part A P&L should be filled
118.	Total Income is greater than 50,00,000 then Schedule AL is required to be filled
119.	In Schedule OI, Sl. No. 13 should be equal to 13i + 13ii.

120.	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)"
121.	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)"
122.	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
123.	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
124.	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
125.	In Schedule Part A-OI, Sl. No. 8Aj "Total amount disallowable under section 40 (total of 8Aa to 8AI)" should be equal to sum of Sl. No. 8Aa to Sl. No.8AI
126.	In Schedule Part A-OI, Sl. No.9f "Total amount disallowable under section 40A (total of 9a to 9e)" should be equal to sum of Sl. No. 9a to Sl. No. 9e
127.	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
128.	In Schedule Part A-OI, Sl. No. 11i "Total amount disallowable under section 43B" should be equal to sum of Sl. No. 11a to Sl. No. 11h
129.	In Schedule OI, Sl. No. 12i should be equal to sum of Sl. No. 12a to 12h
130.	In Schedule S, Sl. No. 1 Gross Salary (1a + 1b + 1c +1d+1e+1f) should be equal to the sum of Sl. No. 1a+1b+1c +1d+1e+1f
131.	In Schedule S, Sl. No. 2 Total Gross Salary (from all employers) should be sum of Sl. No. 1 +2+3....
132.	In Schedule S, Sl. No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns
133.	In Schedule S, Sl. No. 4 Net Salary should be output of Sl. No. 2 - 2a - 3
134.	In Schedule S, Sl. No. 5 "Deductions u/s 16 (5a+5b+5c)" should be sum of 5a+5b+5c
135.	In Schedule S, Sl. No. 6 "Income chargeable under Salaries" should be output of Sl. No. 4-5
136.	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

137.	Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent in no case can 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 'Not Opting/opt out/not eligible to opt in' is selected for "option for current assessment year"
138.	In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of (1a+1b+1c) as reduced by HRA
139.	In Schedule Salary, Sum of Drop downs in Sl. No. 1a should be equal to sum of individual dropdowns at Sl. No. 1a
140.	In Schedule Salary, Sum of Drop downs in Sl. No. 1b should be equal to sum of individual dropdowns at Sl. No. 1b
141.	In Schedule Salary, Sum of Drop downs in Sl. No. 1c should be equal to sum of individual dropdowns at Sl. No. 1c
142.	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)
143.	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 Not opting/ opt out/Not eligible to opt in' is selected for 'Option for Current Assessment Year'
144.	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000. Deduction is available only if option Not opting/ opt out/Not eligible to opt in' is selected for 'Option for Current Assessment Year'
145.	In Schedule Salary, Exemption u/s 10(10) or 10(10A) shall not be allowed against more than one Employer.
146.	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 Not opting/ opt out/Not eligible to opt in' is selected for 'Option for Current Assessment Year'
147.	In Schedule Salary, Exempt allowance u/s 10(5)-Leave Travel concession/assistance received cannot be more than Salary Income
148.	In Schedule Salary, Exempt allowance u/s 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary
149.	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 cannot be more than Gross salary
150.	In Schedule Salary, Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000 if nature of employment is OTHER THAN "Central and State Government".

151.	In Schedule Salary, Exempt allowance u/s 10(10A)-Commutated value of pension received cannot be more than Salary
152.	In Schedule Salary, Exempt allowance u/s 10(10AA)-Earned leave encashment cannot be more than Salary /limit as prescribed in the Act
153.	In Schedule Salary, Exempt allowance u/s 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme cannot exceed Rs.5,00,000
154.	In Schedule Salary, Exempt allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
155.	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed
156.	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites
157.	In Schedule Salary, Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary
158.	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"
159.	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"
160.	In Schedule Salary, Sl. No. 3 "exempt allowance" Same dropdown can be selected more than once
161.	Relief u/s 89 can be claimed only out of Income from salary or family pension.
162.	If opted for tax regime u/s 115BAC, following allowances cannot be claimed. (I) Standard allowance u/s 16(ia) (II) Entertainment allowance u/s 16(ii) (III) Professional allowance u/s 16(iii) (IV) Sec 10(5)-Leave Travel concession/assistance" (V) Sec 10(13A)-Allowance to meet expenditure incurred on house rent." (VI) 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"
163.	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400

164.	If opted for tax regime u/s 115BAC, Only the following allowances can be claimed as exempt u/s 10(14) <ul style="list-style-type: none"> <li>• "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB"</li> <li>• "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"</li> </ul>
165.	Schedule Salary should be blank if HUF is selected in status.
166.	Relief u/s 89A cannot be claimed by taxpayer if details of gross salary are "zero"/ "blank"
167.	In Schedule Salary, one country cannot be selected more than one time at "Income from retirement benefit account maintained in a notified country u/s 89A".
168.	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.
169.	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 %.
170.	In Schedule HP, in case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
171.	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero
172.	In Schedule HP, Municipal tax cannot be claimed if Gross rent received/ receivable/ lettable value is zero or null
173.	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.
174.	In Schedule HP, Sl. No. 3 should be equal to sum of Sl. No. 1k+2K+2
175.	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
176.	In Schedule HP, Sl. No. 1e - Annual Value should be equal to Sl. No. (1a- 1d)
177.	In Schedule HP, Sl. No. 1d -Total should be equal to Sl. No. (1b+1c)
178.	In Schedule HP, Sl. No. 1i "Total" should be equal to Sl. No. (1g+1h)
179.	In Schedule HP, Sl. No. 1k "Income from House Property (1f – 1i + 1j)" should be equal to Sl. No. (1f – 1i + 1j)
180.	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
181.	In Schedule HP, assessee cannot claim more than two house is claimed to be self-occupied
182.	If opted for tax regime u/s 115BAC , Interest on borrowed capital cannot be claimed for "Self-Occupied" house property.

183.	In Schedule HP, in case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same
184.	Depreciation allowable under section 32(1)(ii) and 32(1) (iia) in Schedule BP should be equal to Sl. No. 6 of Schedule DEP
185.	Amount reduced in Sl. No. A3b in schedule BP cannot be more than the income offered in schedule HP
186.	Amount reduced in Sl. No. A3c in schedule BP cannot be more than the income offered in schedule CG
187.	Amount reduced in Sl. No. A3d in schedule BP cannot be more than the income offered in schedule OS
188.	In Schedule BP, A6 should be equal to sum of Sl. No. (1- 2a- 2b - 3a -3b -3c - 3d-3e-3f- 4a -4b- 5d)
189.	In schedule BP, the value at field A9 should be equal to Sl. No. 7a + 7b + 7c + 7d + 7e +7f+ 8a+8b
190.	In schedule BP, the value at field (A10) should be equal to Sl. No. (6+9).
191.	In schedule BP, Sl. No. A12iii should be equal to Sl. No. A(12i+12ii)
192.	In schedule BP, the value at field (A13) should be equal to Sl. No. (10 +11 - 12iii).
193.	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).
194.	In Schedule BP, The value at field (A33) of schedule BP should be equal to Sl. No. A(27+28+29+30+31+32)
195.	In Schedule BP, Sl. No.15 should be equal to Sl. No. 7j of Schedule OI.
196.	In Schedule BP, Sl. No. 28. "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
197.	In Schedule BP, Sl. No. A29 "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
198.	In Schedule BP, Sl. No.30 "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
199.	In schedule BP, Sl. No. A34 "Income" should be equal to Sl. No. A(13+26-33)
200.	In schedule BP, Sl. No. A35viii should be equal to sum of individual amounts entered in Sl. No. A35i to 35vii.
201.	In schedule BP, Sl. No. A36 "Net profit or loss from business or profession other than speculative and specified business" should be equal to Sl. No. A34 + A35viii



202.	In Schedule BP, Sl. No. A38 should be equal to Sl. No. A(37a+ 37b + 37c + 37d + 37e + 37f)
203.	In Schedule BP, the value at field (B42) should be equal to Sl. No. B39+B40-B41
204.	In schedule BP, Sl. No. C47 "Profit or loss from specified business" should be equal to Sl. No. C43+C44-C45.
205.	In Schedule BP, Income from Specified Business at Sl. No. C48 should be equal to "Profit or loss from specified business" minus "Deductions in accordance with section 35AD(1)"
206.	In schedule BP, Sl. No. D Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to Sl. No. (A37 + B42 + C48)
207.	In Schedule BP, Sl. No. 4a should be equal to Sl. No. 35(i) to 35(vii)
208.	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
209.	In Schedule BP, Sl. No. A38 "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-(37a+37b+37c+37d+37e)]
210.	In Schedule BP, Sl. No. 5d should be equal to Sl. No. 5a+5b+5ciii
211.	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
212.	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
213.	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"
214.	In schedule BP, Sl. No. 8b should be equal to Sl. No. 16 of schedule Part A-OI
215.	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)
216.	In Schedule BP, if income/ loss from specified business is entered then nature of specified business should be mentioned
217.	In schedule BP, Sl. No. B39 "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 "
218.	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
219.	Amount reduced in Sl. No. A3a in schedule BP cannot be more than the income offered in schedule Salary



220.	In Schedule BP, If Sum of amount entered in "Sl. No. 35(i) (Sec 44AD) + Sl. No. 35(ii) (Sec 44ADA) + Sl. No. 35(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
221.	Total value of "Sl. 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. 35(i) (Sec 44AD) + Sl. No. 35(ii) (Sec 44ADA)" of Schedule BP
222.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)
223.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1).
224.	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
225.	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
226.	If you have opted for new tax regime u/s 115BAC, then in schedule BP, deduction u/s 35AD cannot be claimed.
227.	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
228.	In Schedule BP, sum of values entered from 35(iv) to 35(vii) should match with sum of values declared at Sl. No.4a(iv) to 4a(vii)
229.	In Schedule BP Sl. No. 3d should be equal to Sl. No. 3di+3dii.
230.	In schedule BP amount of exempt income reduced from Profits and Gains of Business and Profession does not tally with income offered in schedule EI & Column Amount of share in profits from schedule IF
231.	In Schedule BP, Sl. No. A5a -Share of income from firm(s) cannot be more than the "Amount of share in the profits" column of schedule IF
232.	In Schedule BP, the value at field (A14) should be equal to the value at Sl. No. 6s of schedule OI.
233.	In Schedule BP, the value at field (A16) should be equal to the value at Sl. No. 8Aj of schedule Part A OI.
234.	In Schedule BP, the value at field (A17) of should be equal to the value at Sl. No. 9F of schedule Part A- OI.
235.	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

236.	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
237.	In Schedule BP, Sl. No. A32 "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
238.	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
239.	In schedule BP, sl no 35(iii) should be equal to 63(ii) "Total presumptive income from goods carriage u/s 44AE" of schedule P&L
240.	In schedule BP value mentioned at the Sl. No. 37a "Income Chargeable under Rule 7" does not tally with the amount mentioned at the Sl. No. 4b(i) "Profit from activities covered under rule 7".
241.	In schedule BP value mentioned at the Sl. No. 37b "Deemed income chargeable under Rule 7A" Should be minimum 35% of the amount mentioned at the Sl. No. 4b(ii) "Profit from activities covered under rule 7A".
242.	In schedule BP value mentioned at the Sl. No. 37c "Deemed income chargeable under Rule 7B(1)" Should be minimum 25% of the amount mentioned at the Sl. No. 4b(iii) "Profit from activities covered under rule 7B(1)".
243.	In schedule BP value mentioned at the Sl. No. 37d "Deemed income chargeable under Rule 7B(1A)" Should be minimum 40% of the amount mentioned at the Sl. No. 4b(iv) "Profit from activities covered under rule 7B(1A)".
244.	In schedule BP value mentioned at the Sl. No. 37e "Deemed income chargeable under Rule 8" Should be minimum 40% of the amount mentioned at the Sl. No. 4b(v) "Profit from activities covered under rule 8".
245.	In Such BP Sl. No. C43 should be equal to Pt 2b "Net profit or loss from specified business as per profit or loss account"
246.	In Schedule DPM, Sl. No. 6 should be equal to (3+4-5) Or enter zero if result is negative
247.	In Schedule DPM, Sl. No. 9 in should be equal to (7-8) Or enter zero if result is negative
248.	In Schedule DPM, Sl. No. 15 should be equal to sum of Sl. No. (10+11+12+13+14)
249.	In Schedule DPM, Sl. No. 17 should be sum of Sl. No. (15-16)
250.	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
251.	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
252.	In Schedule DOA, Sl. No. 9 should be equal to Sl. No. 7 - 8 or 0 if the value is negative

253.	In Schedule DOA, Sl. No. 12 should be equal to sum of Sl. No. (10+11)
254.	In Schedule DOA, Sl. No. 14 should be equal to Sl. No. 12-13
255.	In Schedule DOA, Sl. No.17 should be equal to sum of Sl. No. (5+8-3-4-7-16)
256.	In Schedule DOA, Sl. No. 18 should be equal to Sl. No. (6+9-12)
257.	In Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl. No. (1a + 1b + 1c+1d)
258.	In Schedule DEP, total depreciation on building should be equal to sum of Sl. No. (2a + 2b + 2c)
259.	In Schedule DEP, total depreciation should be equal to sum of Sl. No. (1e+2d+3+4+5)
260.	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
261.	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
262.	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
263.	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
264.	In Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to Sl. No. 14ii or 15ii, as applicable of schedule DOA
265.	In Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to Sl. No. 14iii or 15iii, as applicable of schedule DOA
266.	In Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to Sl. No. 14iv or 15iv, as applicable of schedule DOA
267.	In Schedule DEP block of furniture and fittings should be equal to Sl. No. 14v or 15v, as applicable of schedule DOA
268.	In Schedule DEP block of intangible assets should be equal to Sl. No. 14vi or 15vi, as applicable of schedule DOA
269.	In Schedule DEP block of ships should be equal to Sl. No. 14vii or 15vii, as applicable of schedule DOA
270.	If opted for tax regime u/s 115BAC , then in schedule DPM, Additional depreciation should not be more than zero
271.	If opted for tax regime u/s 115BAC , then in schedule DPM, depreciation in 45% block cannot be claimed as per Rule 5.
272.	Schedule DPM, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
273.	Schedule DPM, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates

274.	Schedule DOA, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
275.	Schedule DOA, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
276.	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
277.	In Schedule ESR, Sl. No. x should be equal to sum of Sl. No. i+ii+iii+iv+v+vi+vii+viii+ix
278.	If opted for 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)(iia), 35(1)(iii), 35(2AA) and 35(CCC).
279.	In Schedule ESR, value entered at Sl. No. 3i - 35(1)(i), should be equal to Sl. No. 2i - 35(1)(i)
280.	In Schedule ESR, value entered at Sl. No. 3ii - 35(1)(ii), should be equal to one-and one-half times of Sl. No. 2ii - 35(1)(ii)
281.	In Schedule ESR, value entered at Sl. No. 3iii - 35(1)(iia), should be equal to Sl. No. 2iii - 35(1)(iia)
282.	In Schedule ESR, value entered at Sl. No. 3iv - 35(1)(iii), should be equal to Sl. No. 2iv - 35(1)(iii)
283.	In Schedule ESR, value entered at Sl. No. 3v - 35(1)(iv), should be equal to Sl. No. 2v - 35(1)(iv)
284.	In Schedule ESR, value entered at Sl. No. 3vi - 35(2AA), should be equal to one-and one-half times of Sl. No. 2vi - 35(2AA)
285.	In Schedule ESR, value entered at Sl. No. 3vii - 35(2AB), should be equal to one-and one-half times of Sl. No. 2vii - 35(2AB)
286.	In Schedule ESR, value entered at Sl. No. 3viii - 35(CCC), should be equal to Sl. No. 2viii - 35(CCC)
287.	In Schedule ESR, value entered at Sl. No. 3ix - 35(CCD), should be equal to Sl. No. 2ix - 35(CCD)
288.	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
289.	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
290.	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
291.	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
292.	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
293.	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13

294.	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
295.	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?
296.	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
297.	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
298.	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
299.	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
300.	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
301.	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
302.	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
303.	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?
304.	Total of STCG in Schedule CG should be equal to the individual breakup of STCG in Schedule CG
305.	Total of LTCG in Schedule CG should be equal to the individual breakup of LTCG in Schedule CG
306.	In Schedule CG, Sl. No. C1 Income chargeable under the head "Capital Gain" should be equal to the sum of Capital Gains in Table E
307.	In Schedule CG, Full Value of Consideration (Sl. No. A1a(iii)) is zero then expenses (Sl. No. A1b(iv)) cannot be claimed
308.	In Schedule CG, Full Value of Consideration (Sl. No. A3a(iii)) is zero then expenses (Sl. No. A3b(iv)) cannot be claimed
309.	In Schedule CG, Full Value of Consideration (Sl. No. A5a(iii)) is zero than expenses (Sl. No. A5b(iv)) cannot be claimed
310.	In Schedule CG, Full Value of Consideration (Sl. No. A6a(iii)) is zero than expenses (Sl. No. A6b(iv)) cannot be claimed
311.	In Schedule CG, Full Value of Consideration (Sl. No. B1a(iii)) is zero than expenses (Sl. No. B1b(iv)) cannot be claimed

312.	In Schedule CG, Full Value of Consideration (Sl. No. B3a) is zero than expenses (Sl. No. B3b(iv) cannot be claimed
313.	In Schedule CG, Full Value of Consideration (Sl. No. B4a) is zero than expenses (Sl. No. B4b(iv) cannot be claimed
314.	In Schedule CG, Full Value of Consideration (Sl. No. B7a) is zero than expenses (Sl. No. B7b(iv) cannot be claimed
315.	In Schedule CG, Full Value of Consideration (Sl. No. B10aiii) is zero and expenses (Sl. No. B10b(iv) cannot be claimed
316.	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI
317.	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI
318.	In schedule CG, Sl. No. A1biv of STCG Total should be equal to sum of A1(bi+bii+biii)
319.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
320.	In Schedule CG Sl. No. A1e of STCG should be equal to A(1c-1d)
321.	In Schedule CG Sl. No. A2c of STCG should be equal to A(2aiii-2b)
322.	In schedule CG, Sl. No. A3biv of STCG Total should be equal to sum of A3(bi+bii+biii)
323.	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
324.	In Schedule CG Sl. No. A3e of STCG should be equal to the sum of A(3c+3d)
325.	In Schedule CG Sl. No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
326.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
327.	In schedule CG, Sl. No. A5biv Total should be equal to sum of A5(bi+bii+biii)
328.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
329.	In Schedule CG Sl. No. A5e of STCG should be equal to the sum of A(5c+5d)
330.	In Schedule CG Sl. No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
331.	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
332.	In schedule CG, Sl. No. A6biv Total should be equal to sum of A6(bi+bii+biii)
333.	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
334.	In Schedule CG Sl. No. A6g should be equal to the sum of A(6c+6d+6e-6f)
335.	In Schedule CG Sl. No. A7 of STCG should be equal to the sum of A(aXi+aXii+aXn+b)
336.	In Schedule CG Sl. No. A8 should be equal to the sum of (A8a + A8b + A8c)

337.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(biia+biib+biibii)
338.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
339.	In Schedule CG Sl. No. B1e of LTCG should be the difference of B(1c-1d)
340.	In Schedule CG, Sl. No. B2e of LTCG should be the difference of B(2c-2d)
341.	In Schedule CG, Sl. No. B2c of LTCG should be equal to B(2aiii-2b)
342.	In schedule CG, Sl. No. B3biv Total should be equal to sum of B3(bi+bii+biibii)
343.	In schedule CG, Sl. No. B3c Balance should be equal to B(3a-biv)
344.	In Schedule CG Sl. No. B3e should be equal to B(3c-3d)
345.	In schedule CG, Sl. No. B4biv Total should be equal to sum of B4(bi+bii+biibii)
346.	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
347.	In Schedule CG, Sl. No. B4e of LTCG should be equal to B(4c-4d)
348.	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
349.	In Schedule CG, Sl. No. B5c of LTCG should be equal to B(5a-5b)
350.	In schedule CG, Sl. No. B6c LTCG on share or debenture should be equal to B(6a-6b)
351.	In Schedule CG Sl. No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
352.	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
353.	In schedule CG, Sl. No. B7biv Total should be equal to sum of B7(bi+bii+biibii)
354.	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
355.	In Schedule CG Sl. No. B7e of LTCG should be equal to B(7c-7d)
356.	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
357.	In Schedule CG Sl. No. B8c of LTCG should be equal to B(8a-8b)
358.	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B(9a-9b).
359.	In Schedule CG Sl. No. B9f should be equal to B(9d-9e).
360.	In Schedule CG, Sl. No. B10(a)(ic) should be higher of B10(a)(ia) or B10(a)(ib)
361.	In schedule CG, Sl. No. B10(aiii) Total should be equal to sum of B10(a)(ic+ii)
362.	In schedule CG, Sl. No. B10biv Total should be equal to sum of B10(bi+bii+biibii)
363.	In schedule CG, Sl. No. B10c Balance should be equal to B(10aiii-biv)
364.	In Schedule CG, Sl. No. B10e should be equal to B(10c-10d)



365.	In Schedule CG, Sl. No. B11 should be equal to $B11(aX_i + aX_{ii} + aX_n + b)$
366.	In Schedule CG, Sl. No. B12 should be equal to $(B12a_1+B12a_2+B12b)$
367.	If resident has not exercised option under 115H then tax benefits against the sections mentioned therein will not be allowed in Schedule CG
368.	In Schedule CG, Sl. No. D1i should be equal to sum of D $(1a + 1b + 1c + 1d + 1e + 1f+1g+1h)$
369.	In Schedule CG, Sl. No. Eix should be equal to the sum of sl no $(ii + iii + iv + v + vi + vii+viii)$
370.	In Schedule CG, Sl. No. Ex should be equal $E_i-E_{ix}$
371.	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
372.	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
373.	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
374.	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
375.	In Schedule CG, Sl. No. Ei6 should be equal to Sl. No. $(B4e + B5c + B7e + B8c + B9c + B12a_1 + B12a_2)$ Note: This rule will be applicable only if the sum of Sl. No. $(B4e + B5c + B7e + B8c + B9c + B12a_1 + b12a_2)$ is negative
376.	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
377.	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
378.	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



379.	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
380.	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
381.	In Schedule CG, Sl. No. Ev should be equal to Sl. No. A9b. Note: This rule will be applicable only if Sl. No. A9b is positive
382.	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
383.	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
384.	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
385.	In Schedule CG, Deductions claimed under respective section in STCG and LTCG should match with deduction reported in Table D.
386.	In Schedule CG, Col. E9 should be equal to Col. (1-2-3-4-6-7)
387.	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
388.	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
389.	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
390.	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
391.	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
392.	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
393.	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

394.	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)
395.	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)
396.	In Schedule CG, Sl. No. A2aiii should be higher of 2ai and 2aii
397.	In Schedule CG, Sl. No. B2aiii should be higher of 2ai and 2aii
398.	If anyone row is filled in Schedule 112A, then Schedule 115AD(1)(b)(iii) proviso is not allowed to fill by the taxpayer
399.	If anyone row is filled in Schedule 115AD(1)(b)(iii) proviso, then Schedule 112A is not allowed to fill by the taxpayer
400.	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biia) is more than Zero
401.	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biib) is more than Zero
402.	In Schedule CG, SL. No. C3 Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of "Sum of Capital Gain Incomes" and "Income from transfer of Virtual Digital Assets"
403.	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
404.	Amount entered at Sl. No. 3g "u/s 115BBH (net of Cost of acquisition, if any)" should match with Sl. No. A "Total" of Schedule VDA
405.	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value of 'Income under the head Capital Gain' of schedule SI
406.	In schedule Part B-TI, Income offered in Capital gain chargeable @ 30% u/s 115BBH, is not matching with Sl. No. C2 of Sch CG
407.	Amount of "Total Capital Gains" is not equal to sum of Sl. No. 3c 'Sum of Short-term/Long-term capital gains' & 3d 'Capital gain chargeable @ 30% u/s 115BBH'.
408.	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
409.	In Schedule VDA, value at Sl. No. A 'Total (Sum of all Positive Incomes of Business Income in Col. 7) should be equal to sum of col. 7 if head of income is selected as Business income in col. 4
410.	In Schedule VDA, value at Sl. No. B 'Total (Sum of all Positive Incomes of Capital Gain in Col. 7) should be equal to sum of col. 7 if head of income is selected as Capital Gain in col. 4
411.	In Schedule DCG, Sl. No. 1e of should be equal to sum of (1a + 1b + 1c+ 1d)
412.	In Schedule DCG, Sl. No. 2d should be equal to sum of (2a + 2b + 2c)

413.	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)
414.	In Schedule DCG, Sl. No. 1a should be equal to Sl. No. 20i of schedule DPM
415.	In Schedule DCG, Sl. No. 1b should be equal to Sl. No. 20ii of schedule DPM
416.	In Schedule DCG, Sl. No. 1c should be equal to Sl. No. 20iii of schedule DPM
417.	In Schedule DCG, Sl. No. 1d should be equal to Sl. No. 20iv of schedule DPM
418.	In Schedule DCG, Sl. No. 2a should be equal to Sl. No. 17ii of schedule DPM
419.	In Schedule DCG, Sl. No. 2b should be equal to Sl. No. 17iii of schedule DPM
420.	In Schedule DCG, Sl. No. 2c should be equal to Sl. No. 17iv of schedule DPM
421.	In Schedule DCG, Sl. No. 3 should be equal to Sl. No. 17v of schedule DPM
422.	In Schedule DCG, Sl. No. 4 should be equal to Sl. No. 17vi of schedule DPM
423.	In Schedule DCG, Sl. No. 5 should be equal to Sl. No. 17vii of schedule DPM
424.	In Schedule CG, STCG on depreciable assets at Sl. No. A6e should be equal to Sl. No. 6 of Schedule DCG
425.	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)
426.	In Schedule OS, Sl. No. 3c "Deduction u/s 57" should be equal to the sum of Sl. No. (3a(i)+3a(ii)+3b+3ci)
427.	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"
428.	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
429.	In Schedule OS, Sl. No. 8e "Balance" should be equal to sum of Sl. No. (8a-8b+8c+8d)
430.	In Schedule OS, Sl. No. 9 "Income under the head Income from Other Sources" should be equal to sum of Sl. No. (7 +8e)
431.	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
432.	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)
433.	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)]"
434.	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"

435.	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"
436.	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 "
437.	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"
438.	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"
439.	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"
440.	<p>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 + 5-5a)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
441.	<p>In schedule OS, Sl. No. 2f, column 10 is should be lower of column 6 and column 9.</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
442.	<p>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)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
443.	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e)
444.	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi+bvii+bviii+bix)

445.	<p>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</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p> <p>(Please refer the instructions for computation of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e))</p>
446.	<p>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</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
447.	<p>If resident has not exercised option under 115H then tax benefits against the sections mentioned therein will not be allowed in Schedule OS</p>
448.	<p>In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.</p>
449.	<p>If opted for tax regime u/s 115BAC, Deduction u/s 57(iia) cannot be claimed"</p>
450.	<p>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).</p>
451.	<p>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.</p>
452.	<p>In Schedule OS, Depreciation, shall be allowed only if income is offered in Sl. No. 1c.</p>
453.	<p>In Schedule OS, value at system calculated value at 3c cannot be more than 20% of 1a</p>
454.	<p>In Schedule OS, value at Sl. No. 1a should be equal to 1ai + 1aii.</p>
455.	<p>In Schedule BP, value at Sl. No. 3d should be equal to 3d(i) + 3d(ii).</p>

456.	<p>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</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
457.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl No 2e of Schedule OS</p>
458.	<p>In Schedule OS, Sl. No. 10 Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl. No. 2d and Sl No 2e of Schedule OS</p>
459.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl No 2e of Schedule OS</p>
460.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl No 2e of Schedule OS</p>
461.	<p>Income claimed for relief from taxation u/s 89A at Sl. No. 2a of Schedule S cannot be allowed more than income offered from retirement benefit account maintained in a notified country u/s 89A at Sl. No. 1d of Schedule S.</p>
462.	<p>Income claimed for relief from taxation u/s 89A at Sl. No. 5a of Schedule OS cannot be allowed more than income offered from retirement benefit account maintained in a notified country u/s 89A at Sl. No. 1e of Schedule OS.</p>
463.	<p>Quarterly breakup of "Income from retirement benefit account maintained in a notified country u/s 89A" must be equal to amount entered in "Income from retirement benefit account maintained in a notified country u/s 89A " - "Income claimed for relief from taxation u/s 89A"</p>
464.	<p>In Schedule Income from Other sources, one country cannot be selected more than one time at "Income from retirement benefit account maintained in a notified country u/s 89A ".</p>

465.	In Schedule OS, only one of the Field is selected from the following in Sl. No. 1(b) : i) Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11) ii) Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11) iii) Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12) iv) Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)
466.	In Schedule OS, Sl. No 3ai Expenses / deductions other than "aii" (in case of other than family pension) should not be allowed if income is not offered in Sl. No 1(b) Interest / Sl No 1(c) Rental Income from Machinery, Plants, Buildings, etc., / Sl. No 1(d) Income of the nature referred to in section 56(2)(x) which is chargeable to tax / Sl. No 1(e) Any Other Income Other than Family Pension and 89A Income.
467.	In Schedule other sources, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
468.	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.
469.	In schedule CYLA, Sl. No. 2xvii cannot be more than Rs. 200000.
470.	In Schedule CYLA, HP Income should be equal to Sl. No. 4 of Schedule HP
471.	Other sources loss at Schedule CYLA should be equal to the amount mentioned in "Schedule OS".
472.	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)
473.	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)
474.	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)
475.	In Schedule CYLA, Sl. No. 2xviii i.e., Loss remaining after set-off should be equal to the output of Sl. No. 2i-2xvii
476.	In Schedule CYLA, Sl. No. 3xviii i.e., Loss remaining after set-off should be equal to the output of Sl. No. 3i-3xvii
477.	In Schedule CYLA, Sl. No. 4xviii i.e., Loss remaining after set-off should be equal to the output of Sl. No. 4i-4xvii
478.	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



479.	In Schedule CYLA, Short term capital gain @15% should be equal to Sl. No. 9ii of item E of Schedule CG
480.	In Schedule CYLA, Short term capital gain @30% should be equal to Sl. No. 9iii of item E of Schedule CG
481.	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to Sl. No. 9iv of item E of Schedule CG
482.	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
483.	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl. No. 9vi of item E of Schedule CG
484.	In Schedule CYLA, Long term capital gain taxable @20% should be equal to Sl. No. 9vii of item E of Schedule CG
485.	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
486.	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
487.	In Schedule CYLA, Profit from owning and maintaining race horses should be equal to Sl. No. 8e of Schedule OS
488.	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
489.	In Schedule CYLA, Income from Business & profession (excluding Income from speculation income and income from specified business) should be equal to Sl. No. A37 in Schedule BP
490.	In Schedule CYLA, Speculative Income should be equal to Sl. No. 3ii of Table E Schedule BP
491.	In Schedule CYLA, specified business Income should be equal to Sl. No. 3iii of Table E of Schedule BP
492.	In Schedule CYLA, Salary Income should be equal to Sl. No. 6 of Schedule Salary
493.	If opted 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.
494.	If opted for new tax regime u/s 115BAC, In schedule CYLA, loss under head house property cannot be carry forwarded at Sl. No. 2xviii.
495.	In Schedule CYLA, 'Total loss set off' cannot be more than the 'Loss to be set off'
496.	In Schedule BFLA, Sl. No. 2(ii) should be equal to Sl. No. 4(xv) of CFL
497.	In Schedule BFLA, Sl. No. 2(iii+iv+v) should be equal to Sl. No. 5c(xv)+6(xv)+7(xv) of Schedule CFL
498.	In Schedule BFLA, Sl. No. 2(vi+vii+viii+ix+x+xi+xii) should be equal to Sl. No. 8(xiv)+9(xiv) of CFL



499.	In 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)
500.	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)
501.	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)
502.	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)
503.	The value claimed as Brought forward allowance under section 35(4) set off in Schedule BFLA should be same as reflecting in Schedule UD
504.	The value claimed as Brought forward depreciation set off in Schedule BFLA should be same as reflecting in Schedule UD
505.	In Schedule BFLA, Sl. No. 1i should be equal to Sl. No. 5ii of schedule CYLA
506.	In Schedule BFLA, Sl. No. 1ii should be equal to Sl. No. 5iii of schedule CYLA
507.	In Schedule BFLA, Sl. No. 1iii should be equal to Sl. No. 5iv of schedule CYLA
508.	In Schedule BFLA, Sl. No. 1iv should be equal to Sl. No. 5v of schedule CYLA
509.	In Schedule BFLA, Sl. No. 1v should be equal to Sl. No. 5vi of schedule CYLA
510.	In Schedule BFLA, Sl. No. 1vi should be equal to Sl. No. 5vii of schedule CYLA
511.	In Schedule BFLA, Sl. No. 1vii should be equal to Sl. No. 5viii of schedule CYLA
512.	In Schedule BFLA, Sl. No. 1viii should be equal to Sl. No. 5ix of schedule CYLA
513.	In Schedule BFLA, Sl. No. 1ix should be equal to Sl. No. 5x of schedule CYLA
514.	In Schedule BFLA, Sl. No. 1x should be equal to Sl. No. 5xi of schedule CYLA
515.	In Schedule BFLA, Sl. No. 1xi should be equal to Sl. No. 5xii of schedule CYLA
516.	In Schedule BFLA, Sl. No. 1xii should be equal to Sl. No. 5xiii of schedule CYLA
517.	In Schedule BFLA, Sl. No. 1xiii should be equal to Sl. No. 5xiv of schedule CYLA
518.	In Schedule BFLA, Sl. No. 1xiv should be equal to Sl. No. 5xv of schedule CYLA
519.	In Schedule BFLA, Sl. No. 1xv should be equal to Sl. No. 5xvi of schedule CYLA
520.	In Schedule BFLA, Sl. No. 2xiv should be equal to Sl. No. 10(xv) of CFL
521.	The amount of adjustment mentioned in CFL is not equal to amount of adjustment in BFLA.
522.	Current year Speculative loss in CFL should be equal to Sl. No. B42 of Schedule BP
523.	Current year Specified loss in CFL should be equal to Sl. No. C48 of Schedule BP

524.	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.
525.	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.
526.	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".
527.	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"
528.	Other sources loss at Schedule CFL should be equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".
529.	If option 'Not opting/opt out/Not eligible to opt' is selected for ' Option for Current Assessment year', in schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero
530.	In Schedule CFL, SL. No. 5c should be equal to 5a - 5b
531.	Total of brought forward losses should be equal to amount provided in individual AYs
532.	If opted 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
533.	In Schedule UD, value at Sl. No. 4 cannot be more than Sl. No. 3- Sl. No.3a in any of the row
534.	In Schedule UD, value at Sl. No.5 should be equal to Sl. No. 3- 3a - 4
535.	In Schedule UD, value at sl.no.8 should be equal to sl.no. 6 - Sl. No. 7
536.	In Schedule UD, sum of individual row should match with value at total fields for all columns i.e. column 3 to 8
537.	In Schedule UD, value at Sl. No. 5 for current assesment year should not exceed the value mentioned at Sl. No. 12iii of Schedule BP
538.	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)
539.	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)
540.	If deduction u/s 10AA is claimed in Part B-TI, then Schedule 10AA should be filled.
541.	In Schedule 10AA, value at field "Total deduction under section 10AA" should be equal to sum of column "Amount of deduction"
542.	If deduction u/s 80G claimed, details should be provided in Schedule 80G. Deduction is available only if option 'Not Opting/opt out/Not eligible to opt in' is selected for "option for current assessment year"

543.	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G
544.	Donee PAN mentioned in Schedule 80G cannot be the same as the assessee PAN or the verification PAN
545.	In Schedule 80G, amount of deduction computed should not be more than the eligible amount
546.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl. No. A or Sl. No. B or Sl. No. c or Sl. No. d against one donee PAN.
547.	In Schedule 80G, Total Donation at point A or B or C or D should be equal to the sum of Donation in Cash and Donation in other mode
548.	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
549.	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
550.	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"
551.	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)
552.	If option 'not opting/opt out/not eligible to opt in' is selected for 'Option for current assessment year', In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled
553.	In Sch 80GGA, Eligible Amount donated in cash should not exceed Rs. 2000
554.	Deduction u/s 80GGA can be allowed to a person who is a partner of firm and deriving only profit from the firm
555.	In Sch 80GGA Donee PAN is same as "Assessee PAN" or "PAN at Verification"
556.	In Schedule RA, Total donation should be equal to Donation in cash + Donation in other mode
557.	In Schedule RA, Total of column Donation in cash should be equal to the sum of individual value of donation in cash
558.	In Schedule RA, Total of column Donation in other mode should be equal to the sum of individual value of donation in other mode
559.	In Schedule RA, Total donation should be equal to sum of individual value of total donation
560.	Schedule RA should be blank if option 'Opting in now/ continue to opt' is selected for "option for current assessment year"
561.	Amount of deduction claimed u/s 80-IA in schedule VIA cannot be more than the total amount at Schedule 80IA

562.	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 'Not Opting/opt out/not eligible to opt in' is selected for "option for current assessment year".
563.	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a)
564.	Deduction u/s 80CCH can be claimed if Nature of employment is 'Central Government' and age is from 17 years to 22 years as on 1/04/2023
565.	Deduction u/s 80CCH in Schedule VIA to be limited to 60% of salary u/s 17(1) other than the contributions made by central government as referred u/s 80CCH in sl no 17
566.	Deduction claimed u/s 80-IB in "Schedule VI-A" cannot be more than the amount in "Schedule 80-IB"
567.	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 'not opting/opt out/not eligible to opt in' is selected for "option for current assessment year"
568.	In "Schedule 80-IB", Total deduction under section 80-IB should be equal to the value entered in (Total of a to i)
569.	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"
570.	If deduction u/s 80-IC/IE is claimed in schedule VI-A then "Schedule 80-IC/IE" should be filled. Deduction is available only if 'not opting/opt out/not eligible to opt in' is selected for "option for current assessment year"
571.	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)
572.	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))
573.	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.
574.	If employer category is Pensioners, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.
575.	Assessee not being an individual cannot claim deduction u/s 80CCD(1)
576.	Assessee not being an individual cannot claim deduction u/s 80CCD(1B)
577.	Deduction u/s 80CCD(2) should not be more than 10% of salary for employer category "Public Sector Undertaking" or "Others".
578.	Deduction u/s 80CCD(2) cannot be claimed by HUF.
579.	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."

580.	If Assessee is claiming deduction under section 80DD, providing eligible category description is mandatory.
581.	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory
582.	Deduction u/s 80E cannot be claimed by HUF.
583.	Deduction u/s 80EE cannot be claimed by HUF.
584.	Maximum amount u/s 80GG can be claimed lower of 25% of Adjusted gross total income or Rs. 60,000.
585.	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3xiii of BFLA.
586.	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.
587.	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen.
588.	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3xiii of BFLA.
589.	Amount claimed for category "Self with disability" u/s 80U should be equal to Rs. 75,000. It cannot be either more or less.
590.	Deduction u/s 80U cannot claimed by HUF
591.	In Schedule VI-A, If Assessee is claiming deduction under section 80U, providing eligible category description is mandatory
592.	In Schedule VI-A, the maximum limit allowable under section 80CCD(1B) is Rs. 50,000.
593.	In Schedule VI-A, Amount claimed for category "Dependent with severe disability" u/s 80DD should be equal to Rs. 1,25,000. It cannot be either more or less.
594.	In Schedule VI-A, Deduction u/s 80DDB for self and dependent will be allowed to the maximum limit of Rs.40,000.
595.	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.
596.	In Schedule VI-A, assessee cannot claim deduction u/s 80EE more than Rs. 50,000.
597.	The maximum deduction allowable under section 80TTA is Rs. 10,000.
598.	The maximum deduction allowable under section 80TTB is Rs. 50,000.
599.	In Schedule VIA, deduction 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.

600.	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.
601.	Deduction u/s 80EEA in respect of interest on loan taken for certain house property cannot be more than 150,000.
602.	Deduction u/s 80EEA cannot be claimed if deduction under section 80EE is claimed.
603.	Deduction u/s 80EEB in respect of purchase of electric vehicle cannot be more than 150,000.
604.	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners - CG", "Pensioners - SG, "Pensioners - PSU", "Pensioners - others" "Pensioners"
605.	Deduction u/s 80EEA cannot be claimed by HUF
606.	Deduction u/s 80EEB cannot be claimed by HUF
607.	In Schedule VI-A, deduction u/s 80DD is only allowed to Resident or Resident but not ordinary resident assessee.
608.	In Schedule VI-A, deduction u/s 80DDB is only allowed to Resident or Resident but not ordinary resident assessee.
609.	In Schedule VI-A, deduction u/s 80U is only allowed to Resident or Resident but not ordinary resident assessee.
610.	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary for Central Government employee and State Government employee
611.	In Schedule VI-A, 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.
612.	In Schedule VI-A, 80QQB is only allowed to Individual
613.	In Schedule VI-A, 80RRB is only allowed to Resident or Resident but not ordinary resident
614.	In Schedule VI-A, 80RRB is only allowed to Individual.
615.	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
616.	In Schedule VI A, total deductions shown should be equal to total of individual deductions claimed
617.	In schedule chapter VI-A, "Part B- Deduction in respect of certain payments" should be equal to individual deductions claimed.
618.	In schedule chapter VI-A, "Part C- Deduction in respect of certain incomes" should be equal to individual deductions claimed.
619.	In schedule chapter VI-A, "Part CA and D- Deduction in respect of certain incomes/other Deductions", should be equal to individual deductions claimed.

620.	In Schedule Part B-TI, if deductions are claimed at Sl. No. 12(a), then Part-B, CA and D of Chapter VI-A should be filled
621.	In Schedule Part B-TI, if deductions are claimed at Sl. No. 12(b), then Part-C of Chapter VI-A should be filled
622.	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
623.	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
624.	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 'Not Opting/opt out/Not eligible to opt in ' is selected for "option for current assessment year"
625.	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)
626.	Deduction of Preventive Health Checkup under section 80D for Self and Family and/or Parents cannot be greater than 5000.
627.	In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000.
628.	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)
629.	In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000.
630.	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)
631.	In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000.
632.	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)
633.	In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000.
634.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)
635.	If deduction u/s 80G is claimed in Sch VIA, then details should be provided in Schedule 80G
636.	If deduction u/s 80D is claimed in Sch VIA, then details should be provided in Schedule 80D
637.	In Schedule VI-A, 80D claimed should be equal to Eligible amount of deduction of Schedule 80D subject to GTI
638.	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.



639.	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
640.	In Schedule 80D, Deduction at Sl. No.1a "Self and Family" can be claimed only if dropdown at Sl. No.1 is selected as "No"
641.	In Schedule 80D, Deduction at Sl. No.1b "Self & Family including Senior Citizen" can be claimed only if dropdown at Sl. No.1 is selected as "Yes"
642.	In Schedule 80D, Deduction at Sl. No.2a "Parents" can be claimed only if dropdown at Sl. No.2 is selected as "No"
643.	In Schedule 80D, Deduction at Sl. No.2b "Parents including Senior Citizen" can be claimed only if dropdown at Sl. No.2 is selected as "Yes"
644.	In Schedule 80D, deduction can't be claimed in Sl. No.1a and 1b if dropdown is selected as "Not claiming for Self /Family"
645.	In Schedule 80D, deduction can't be claimed in Sl. No.2a and 2b if dropdown is selected as "Not claiming for Parents"
646.	If new tax regime u/s 115BAC is selected, then following deductions will not be allowed – <ul style="list-style-type: none"> <li>• Deduction u/s 10AA</li> <li>• Deductions under chapter VIA namely deductions u/s 80C, 80CCC, 80CCD(1) , 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80IAB, 80IB, 80IBA, 80IC/IE, 80JJA, 80QQB, 80RRB, 80TTA, 80TTB, 80U except 80CCD(2) and 80JJAA</li> </ul> Deductions u/s 80-IA/IB/IC/IE and the respective schedules are filled
647.	Total Income at Schedule AMT is Negative. But the loss in Total Income can only arise because of the Specified business.
648.	In Schedule AMT, Sl. No. 1 should be equal to Sl. No. 14 of Part BTI
649.	In Schedule AMT, Sl. No. 2a should be equal to sum of system computed part C deductions under Schedule VIA.
650.	In Schedule AMT, Sl. No. 2b should be equal to total deduction under section 10AA.
651.	In Schedule AMT, Sl. No. 2d Adjustment as per section 115JC (2) should be equal to sum of Sl. No. 2a+2b+2c
652.	In Schedule AMT, Sl. No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl. No. 1+2d
653.	In Schedule AMTC, Sl. No. 1 should be equal to Sl. No. 1d of Part B-TTI.
654.	In Schedule AMTC, Sl. No. 2 should be equal to Sl. No. 2i of Part B-TTI.
655.	In Schedule AMTC, Sl. No. 3 should be equal to Sl. No. 2-1
656.	In Schedule AMTC, Sl. No. 3 should be equal to zero when Sl. No. 2 is less than or equal to Sl. No. 1



657.	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).
658.	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).
659.	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.
660.	In Schedule AMTC, value at Sl. No. B2(x) cannot be greater than zero i.e., set off in earlier assessment years cannot be claimed for AY 2022-23
661.	In Schedule Part B-TTI, AMT Credit u/s 115JD claimed should be equal to the amount of Credit at Schedule AMTC.
662.	Schedule AMT should be blank if you have opted for new tax regime u/s 115BAC
663.	In Schedule AMTC, values at column C and column D should not be more than zero if you have opted for new tax regime u/s 115BAC
664.	In Schedule AMT, Sl. No. 3b should be difference of Sl. No. 3-3a
665.	In Schedule AMT, Sl. No. 3 should be equal to Sl. No. 3a+3b
666.	In Schedule AMT, Tax payable under section 115JC should be equal to 9% of 3a for assessee falling within the IFSC area+ 18.5% of Sl. No.3b for assessee not falling within the IFSC area.
667.	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
668.	In schedule SI, Tax on accumulated balance of recognized provident fund should be equal to Sl. No. 2civ (tax benefit) of Schedule OS
669.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl. No. 2d in schedule OS.
670.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl. No. 2e in schedule OS.
671.	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
672.	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.
673.	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
674.	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
675.	Income from other sources chargeable at special rates in India as per DTAA in Schedule SI should be equal to Sl. No. 5(xv) of Schedule BFLA

676.	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
677.	In Schedule SI, tax computed cannot 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)
678.	In Schedule Part B-TTI Sl. No. 2b should be equal to the total of Col.(ii) of Schedule SI
679.	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
680.	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
681.	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
682.	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.
683.	Total of Income (i) of schedule SI should match with sum of individual line items
684.	Total of tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
685.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI
686.	Income selected in 2e "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
687.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl. No. 2e in schedule OS.

688.	Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl. No. 2d in schedule OS.
689.	In schedule SI, value of "Income u/s 115BBC-Anonymous Donations" cannot be more than "0"
690.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI
691.	Income selected in 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
692.	In Part B-TI, Sl. No. 11 - Income chargeable to tax at special rate under section 111A, 112,112A etc. included in 10 should be equal to total of Sl.No.(i) of schedule SI
693.	In Schedule Part B-TTI, Sl. No. 10c "TCS" should be equal to the sum of column 7(i) of Schedule TCS
694.	In Schedule Part B-TTI, Sl. No. 10b "TDS" should be equal to the sum of column 9 of Schedule TDS 1 & Schedule TDS 2
695.	In "Schedule IF", Total of Col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
696.	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
697.	In Schedule EI, Sl. No. 6 should be equal to sum of Sl. No. 1+2(v)+3+4+5
698.	In Schedule EI, Sl. No. 2v should be equal to sum of Sl. No. i-ii-iii+iv
699.	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. 38 of Schedule BP
700.	In Schedule EI, if net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.
701.	If opted for tax regime u/s 115BAC , then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.
702.	In Schedule PTI, Col. 9 should be equal to output of Col 7-8
703.	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii.
704.	In Schedule PTI, Sl. No. iia Long Term should be equal to sum of bi+bii
705.	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
706.	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
707.	In Schedule TPSA, Income tax payable should be equal to 18% of amount of primary adjustment
708.	In Schedule TPSA, Surcharge should be equal to 12% of amount of Additional income tax payable

709.	In Schedule TPSA, Health & Education cess should be equal to 4% of (Additional income tax payable + Surcharge)
710.	In Schedule TPSA, total additional tax payable should be equal to sum of Additional income tax payable + Surcharge + Health & education cess
711.	In Schedule TPSA, Sl. No. 3 should be equal to sum of column 9 "Amount deposited"
712.	In Schedule TPSA, net tax payable should be equal to the difference of "Total additional tax payable" and "Taxes paid"
713.	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
714.	In schedule TPSA, Date at which tax is deposit cannot be after System Date
715.	In schedule FSI, column e should be lower of column c or column d
716.	Schedule FSI is not applicable if residential status is nonresident
717.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.
718.	In Schedule FSI, if tax relief is claimed against salary income, then amount shown in Gross salary under Schedule salary should not be less than the amount shown under salary in Schedule FSI
719.	in Schedule FSI If tax relief is claimed against House Property, then amount shown in House property in Sl. No. 1k+2 should not be less than the amount of income shown under House property in Schedule FSI
720.	In Schedule FSI if tax relief is claimed against Business or Profession then amount shown in Business Income in Sl. No. D of Trading Account + Positive values of Sl. No.14 of schedule Profit and loss should not be less than the amount of income shown under Business or Profession in Schedule FSI
721.	in Schedule FSI, if tax relief is claimed against Capital Gains, then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
722.	In Schedule FSI If tax relief is claimed against other sources, then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources
723.	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
724.	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)
725.	In schedule TR, Sl. No. 2+3 should be equal to total of column 1d

726.	Schedule TR is not applicable if residential status is nonresident
727.	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
728.	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"
729.	If assessee is governed by Portuguese Code, then "PAN of Spouse" should be provided.
730.	In Schedule 5A, Sl. No. 5 ,Total should be equal to sum of Sl. No. (1+2+3+4)
731.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3-7
732.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3b of Part B-TTI
733.	In Schedule ESOP If Sl.no 4, option selected as 'Not sold' AND If in Sl.no 5, option selected as 'No', then Sl.no 7 should be as Zero
734.	In Schedule ESOP if Sl.No 5 is selected as "Yes", then Sl.no 7 should be auto populated from Sl.no 3
735.	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. Further, ensure that all the receipts / income on which credit is claimed as per 26AS is appearing in the return.
736.	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, it cannot be left as Nil or 0.
737.	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"
738.	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"
739.	In Schedule Part B-TI, amount at "Total Long term Capital Gains" should be equal to the sum of "Individual Long Term Capital Gain amounts".
740.	In Schedule Part B-TI, amount at "Total Capital Gains" should be equal to the sum of "Short Term and Long-Term Capital Gains".
741.	In Schedule Part B-TI, total Income from other sources should be equal to the sum of "Individual incomes from Other Sources head"
742.	In schedule Part B-TI, the value in Sl. No. 6 should be equal to total of Sl. No. (1 + 2 + 3v + 4c+ 5d)

743.	Schedule Salary is mandatory to be filled if Income disclosed under the head Salary in Part B TI.
744.	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.
745.	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
746.	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.
747.	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.
748.	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.
749.	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.
750.	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.
751.	In Schedule Part B-TI, Income disclosed in long term chargeable @20% should be equal to Sl. No. 9vii of Table E in Schedule CG.
752.	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.
753.	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.
754.	In Schedule Part B-TI, Income chargeable to tax at special rate is should be equal to Sl. No. 2 of Schedule OS.
755.	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.
756.	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.
757.	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.
758.	In Schedule Part B-TI, Gross Total Income should be equal to Sl. No. (8 – 9)
759.	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.
760.	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.
761.	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.

762.	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
763.	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
764.	In "Schedule Part B-TI" '12(c)' Total should be equal to the value entered in (12a + 12b)
765.	In Schedule Part B-TI, Balance after setting off current year losses should be equal to the output of Total Head wise Income less Losses of current year to be set off
766.	In Schedule Part B-TI, Sl. No. 17 Aggregate Income should be equal to Sl. No. 14-15+16
767.	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.
768.	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
769.	In Schedule Part B-TI, Sl. No. 3(iii) Income disclosed under Profit and gains from specified business should be equal to amount mentioned in Schedule BP
770.	Exempt allowance u/s 10(10B) is claimed by Central Government employees, State government employees, CG-Pensioners, and SG- Pensioners
771.	In schedule salary, under nature of perquisites, income is given more than once against one dropdown, under each block.
772.	In schedule salary, under profit in lieu of salary, income is given more than once against one dropdown, under each block.
773.	In Schedule salary, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
774.	In Schedule other sources, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
775.	Tax Payable on deemed total Income u/s 115JC in Part B TTI should be equal to the tax ascertained at Schedule AMT
776.	In Schedule Part B-TTI, tax payments claimed should be equal to the claims made in Schedule TDS/TCS/IT.
777.	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)
778.	In Schedule Part B-TTI, Tax Payable on Total Income should be equal to (Normal Tax + Special Tax - Rebate on Agricultural Income).



779.	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]
780.	In Schedule Part B-TTI, the amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess)
781.	In Schedule Part B-TTI, Relief claimed under section 90/90A should be equal to "Amount entered" in Schedule TR
782.	In Schedule Part B-TTI, Relief claimed under section 91 should be equal to "Amount entered" in Schedule TR
783.	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).
784.	In Schedule Part B-TTI, Total Interest & fee Payable should be equal to "Interest & fee u/s 234A + 234B + 234C+234F"
785.	In Schedule Part B-TTI, Aggregate liability should be equal to "Net tax liability" + "Total Interest & fee Payable"
786.	In Schedule Part B-TTI, Total Taxes Paid should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"
787.	IFSC under "Bank Details" should match with the RBI database
788.	Rebate u/s 87A cannot be claimed by Individual Resident or Non-Ordinarily Resident Individual having Total income more than Rs 5 lakhs.
789.	In Schedule Part B-TTI, Sl. No.2e Rebate u/s 87A is only allowed to Resident or Resident but not ordinary resident
790.	In Schedule Part B-TTI, Sl. No.2e Rebate u/s. 87A is only allowed to Individual.
791.	In Schedule Part B-TTI, Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".
792.	In Schedule Part B-TTI, Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".
793.	In Schedule Part B-TI, deemed income under section 115JC should be equal to Sl. No.3 of Schedule AMT
794.	In Schedule Part B-TTI, Gross tax payable (higher of 1d and 2i) should be higher of Sl. No. 1d or 2i
795.	In Schedule Part B-TTI, Tax payable after credit u/s 115JD (3a+3c-4) should be equal to sum of Sl. No. 3a+3c-4
796.	In Schedule Part B-TTI, Net tax liability should be equal to Sl. No. 5 - 6e
797.	If opted for tax regime u/s 115BAC , In Schedule Part B TTI, Sl. No. 1a to 1d should not be more than zero.
798.	In Schedule Part B TTI, Sl. No. 3a + 3b should be equal to Sl. No.3.
799.	In Schedule Part B-TTI, Sl. No. 3 should be equal to Sl. No. 3a+3b



800.	HUF cannot claim relief u/s 89A
801.	In Schedule IT, total of col 5 Tax Paid/Amount should be equal to sum of individual values
802.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
803.	In Schedule TCS, Total TCS claimed should be equal to sum of individual values
804.	In Schedule TDS2 and TDS3, If TDS b/f is claimed then year of tax deduction should be provided.
805.	In Schedule TDS from salary [(TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)] total of col 'Total Tax deducted" should be equal to sum of individual values
806.	In Schedule TDS2 (other than salary) [(TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)], total of 'TDS Credit claimed this year" should be equal to sum of individual values
807.	In Schedule TDS3 (As per Form 26QC), total of ' 'TDS Credit claimed this year should be equal to sum of individual values
808.	TAN mentioned in Schedule TDS on salary should match with TAN of Employer as per details of salary in Schedule S
809.	In schedule (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s), Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows
810.	In schedule TDS on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s), TDS claimed cannot be more than Gross income disclosed
811.	If assessee is "HUF", Schedule TDS1 is not applicable.
812.	If assessee is "HUF", Schedule Salary is not applicable.
813.	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 favor of the tax payer.
814.	In Schedule TDS2 & TDS3, TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
815.	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head salary ".
816.	Amount at "Sl. No.2. Total Gross salary" field should be more than "0" If TDS deducted value in schedule TDS 1 is more than "0"
817.	Amount at "Sl. No.2. Total Gross salary" of Schedule Salary should be more than the TDS deducted amount in Schedule TDS 1

818.	In schedule TDS on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s), TDS claimed cannot be more than Gross income disclosed
819.	In Schedule TDS on Income as per Form 16 A issued by Deductor(s), if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.
820.	If user selects filing u/s as 92CD then date of filing of Advance Pricing agreement is to be provided.
821.	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
822.	TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & TCS collected in hands of spouse as per section 5A or any other person respectively in schedule TCS
823.	In Schedule TCS, TCS credit relating to other person is selected but the PAN of other person is not provided or TCS credit is claimed in other person's hand but PAN of other person is not provided
824.	In Schedule TCS, applicable dropdown in column 2(i) should be selected
825.	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
826.	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7

**2.2 Category B:**

Table 3: Category B Rules

<b>Sl. No.</b>	<b>Scenarios</b>
1	If assessee is liable to audit u/s 44AB then Form 3CA-3CD / Form 3CB-3CD should be filed.
2	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
3	Please check the computation and liability for audit if any u/s 44AB/44AD(5) and fill up the audit information if any. Since Income is claimed less than 8% of Gross Turnover

4	In Part A P&L if Turnover is less than Rs. 50 lakhs in case of profession and profit offered is less than 50% then audit information u/s 44AB is mandatory
5	The assessee has claimed relief u/s 89A without furnishing of Form 10EE
6	Income from 'Profits and Gains from Business or Profession' is greater than Rs. 2.50 lakh then Balance sheet should be filled.
7	If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)
8	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed
9	In Schedule Part B-TI, Taxpayer cannot carry forward current year loss except HP loss if return is filed after the due date allowed u/s 139(1)

**2.3 Category D:**

Table 4: Category D Rules

Sl. No.	Scenarios
1	If audit report u/s 44DA is mentioned, then Form 3CE should be filed.
2	Assessee has Capital Gain in case of Slump Sale then Form 3CEA should be filed
3	If assessee is liable to audit u/s 92E then Form 3CEB should be filed.
4	If assessee is liable to pay AMT u/s 115JC then Form 29C should be filed.
5	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".
6	In Part A P&L, tonnage of goods carriage cannot exceed 100MT
7	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"
8	Amount can be reduced from schedule BP at Sl. No. A4b 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
9	Form 3CFA should be filed within due date to claim the benefits under section 115BBF

10	Deduction u/s 80IB can be claimed only if return is filed within due date. Deduction is available only if 'not opting/opt out/Not eligible to opt in ' is selected for "option for current assessment year"
11	In Schedule VIA, deduction u/s 80JJAA is claimed then Form 10DA is required to be filed.
12	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).
13	If deduction u/s 10AA is claimed in the Income Tax Return, then Form 56F should be filed
14	Deduction u/s 10AA shall be allowed only if return is filed within due date allowed u/s 139(1)
15	Form 10E is required to be filed to claim Relief u/s 89.
16	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)
17	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.
18	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.
19	All the effects reported in the audit reports Form 3CD are expected to be routed through Schedule OI and Schedule BP, based on the mappings provided. Mapping related to these rules are provided in Annexure 1 below

**Annexure 1**

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

Schedule Name in ITR	Field Name in ITR	Field ITR in	Field in Form 3CD
<b>Schedule OI</b>	<b>Schedule ICDS</b>		
	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)	Sr. No. 3(a) of Part A OI	Form 3CD clause 13(e)

Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)	Sr. No. 3(b) of Part A OI	Form 3CD clause 13(e)
Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	Sr. No. 4D of Part A OI	Form 3CD clause 14(b)
Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	Sr. No. 4E of Part A OI	Form 3CD clause 14(b)
<b>Section 28</b>		
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)
<b>Section 36</b>		
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	Sr. No. 6(k)	Form 3CD clause 20(b) Sum of (1+2+3+4+5)as

	<p>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)]</p>		<p>mentioned below:</p> <ol style="list-style-type: none"> <li>1) if Actual date or due date or both are blank or null or 0 then sum received from employees</li> <li>2) if Actual date is before FY ( 1st April 2022), then sum received from employees</li> <li>3) if Actual date &amp; due date are beyond the due date of filing of return then sum received from employees</li> <li>4) 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</li> <li>5) If actual amount paid is within the due date of payment, then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero'</li> </ol>
<p><b>Section 37</b></p>			
	<p>Expenditure of capital nature [37(1)]</p>	<p>Sr. No. 7(a)</p>	<p>Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"</p>
	<p>Expenditure of personal nature; [37(1)]</p>	<p>Sr. No. 7(b)</p>	<p>Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"</p>
	<p>Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; [37(2B)]</p>	<p>Sr. No. 7(d)</p>	<p>Form 3CD, Clause 21 (a) "field Advertisement expenditure." column "Amount"</p>
	<p>Expenditure by way of penalty or fine for violation of any law for the time being in force;</p>	<p>Sr. No. 7(e)</p>	<p>Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"</p>

	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 offence, or which is prohibited by law " column "Amount"
	Amount of any liability of a contingent nature	Sr. No. 7(h)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
<b>Section 40</b>			
	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 Sl. No. 21(c) of form 3CD

<b>Section 40A</b>		
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)
<b>Section 43B (Allowable)</b>		
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 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 10(da)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(da) 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
<b>Section 43B (Disallowable)</b>		
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 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
	Amounts deemed to be profits and gains under section 33AB or 33ABA	Sr. No. 13 of Part A OI	Form 3CD clause 24 -total of "33AB" dropdown values or total of "33ABA" dropdown values
	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)
<b>Schedule BP</b>	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22
<b>Schedule ESR</b>	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)(ia)"	Col. 2 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ia)"
	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"
<b>Schedule OS</b>	Dividend income as referred to in section 2(22)(e)	Sr. No. 1A(ii) of Schedule OS	Form 3CD clause 36A
<b>Schedule OS</b>	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Sr. No. 1D of Schedule OS	Form 3CD clause 29B(b)