Income Tax Department
Government of India

Central Board of Direct Taxes,e-Filing Project

ITR 1 – Validation Rules for AY 2024-25

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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 thatthe 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.

Note- If taxpayer is opting for old tax regime, the return should be filed within due date.

1 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR1 for each defect as categorized below:

Table 1: List of Category of Defect

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

1.1 Category A:

Table 2: Category A Rules

S. N	Scenarios
1.	ITR-1 -"Name" of taxpayer in ITR does not match with the "Name" as per the PAN data base (This will be verified at the time of upload. To ensure that the name entered is as appearing in the PAN card)
2.	Taxpayer claiming benefit of senior citizen & super senior citizen, but date of birth is not matching with PAN database
3.	If the original return is filed under section 142(1) then taxpayer cannot file a return u/s 139 (Will be checked at upload level)
4.	Once a proceeding is initiated u/s148, no other return can be filed u/s 139 (Will be blocked at upload level)
5.	In the return filed "Gross Total Income" and all the heads of income is entered should be more than zero if tax liability has been computed and paid
6.	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed.
7.	In old tax regime, Gross Total Income should be equal to the Total of Income from Salary, House Property & Other Sources.
8.	In default tax regime, if there is a house property loss, Gross Total Income should be equal to the Total of Incomes from Salary and Other Sources, ignoring the loss from House property.
9.	If old tax regime is opted, Rebate u/s 87A can be claimed by only by Resident Individual having Total income of less than or equal to Rs. 5,00,000
10.	In old tax regime is opted, maximum amount of rebate u/s 87A allowed is Rs.12,500.
11.	In default tax regime, Rebate u/s 87A can be claimed by Resident Individual having Total income of less than or equal to Rs. 7,00,000 (subject to marginal rebate)
12.	Total income should be the difference between "Gross total income" and "Total deductions" OR zero if the gross total income minus Ch VI-A deductions is negative
13.	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"
14.	The amount at "Total tax and Cess" should be equal to sum of "Tax after Rebate" and "Heath & Education Cess"
15.	"Total Tax, Fees & Interest" should be equal to the sum of "Total Tax & Cess + Interest u/s 234A + 234B+ 234C + 234F- Relief u/s 89"
16.	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F
17.	Agriculture Income shown as exempt cannot be more than Rs 5000/-
18.	In "schedule "Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.
19.	Sec 10(10BC)-Any amount from the Central Govt./State Govt./local authority by way of compensation on account of any disaster drop-down cannot be selected

	more than one time under Exempt Income.
20.	Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.
21.	Sec 10(11)-Statutory Provident Fund received drop-down cannot be selected more than one time under Exempt Income.
22.	Sec 10(12)-Recognized Provident Fund received drop-down cannot be selected more than one time under Exempt Income.
23.	Sec 10(13)-Approved superannuation fund received drop-down cannot be selected more than one time under Exempt Income.
24.	Sec 10(16)-Scholarships granted to meet the cost of education drop-down cannot be selected more than one time under Exempt Income.
25.	Sec 10(17)-Allowance MP/MLA/MLC drop-down cannot be selected more than one time under Exempt Income.
26.	Sec 10(18)-Pension received by winner of "PARAM Vir Chakra or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.
27.	Defense Medical Disability Pension drop-down cannot be selected more than one time under Exempt Income.
28.	Sec 10(19)-Armed Forces Family pension in case of death during operational duty drop-down cannot be selected more than one time under Exempt Income
29.	Sec 10(26)-Any income as referred to in section 10(26) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain category of assesses of NE Region and Ladakh)
30.	Sec 10(26AAA)-Any income as referred to in section 10(26AAA) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain Sikkimese assessees)
31.	Standard deduction allowed on House property should be equal to 30% of Annual value.
32.	Gross rent received/ receivable/ lettable value should be more than zero or null where assessee is claiming municipal tax.
33.	Taxpayer has selected type of property as let-out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero.
34.	In Schedule Gross Total Income, Sl.no B2iii. Annual Value should be output of SL.no B2i-B2ii.
35.	In Schedule Gross Total Income, Sl.no B2vii.Income chargeable under the head 'House Property' (iii – iv-v + vi) should be equal to sum of B2iii- B2iv-B2v+B2vi or the sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".
36.	In old tax regime, In Schedule HP, if "Type of House Property" is selected as "Self-Occupied," then assessee can claim interest on borrowed capital upto Rs 2,00,000
37.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
38.	"Interest from savings bank account" drop-down cannot be selected more than one time under Income from other sources.
39.	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources
40.	In schedule "Income Details" Income from other sources should be equal to sum of amounts entered in individual col. of income from other sources

41.	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is offered to tax
42.	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000 only
43.	Interest from Income Tax Refund drop-down cannot be selected more than one time under Income from other sources.
44.	Family pension drop-down cannot be selected more than one time under Income from other sources.
45.	Entertainment allowance u/s 16(ii) will be allowed only to Central Govt, State Govt, PSU employees and will be allowed to the extent of Rs 5000 or 1/5th of Salary whichever is lower. Allowance is allowable only in old tax regime,
46.	Entertainment allowance u/s 16(ii) will be allowed to employees of only Central Government, State Government and PSU. Allowance is allowable only in old tax regime,
47.	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3) and Income from retirement benefit account maintained in a notified country u/s 89A and Income from retirement benefit account maintained in a country other than notified country u/s 89A
48.	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10'.
49.	In Schedule Gross Total Income, B1 (iv) Deductions u/s 16 should be sum of B1 (iva+ivb+ivc)
50.	In Schedule Gross Total Income, Sl.no B1v Income chargeable under Salaries should be (B1iii– B1iv)
51.	"Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary"
52.	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than Rs. 20,00,000
53.	""Exempt allowance u/s. 10(10AA) can be claimed only up to Rs. 25 Lakh for non-government employer categories. As per the financial rules to the government employees, limit is determined.
54.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500,000
55.	Exempt allowance u/s 10(10B)(i) and 10(10B)(ii) cannot be claimed by Central Government employees, State government employees, CG-Pensioners, SG-Pensioners, PSU-Pensioners and Others-Pensioners.
56.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
57.	In exempt allowances only Sec 10(10B) (i) OR Sec 10(10B) (ii) OR Sec 10(10C) can be selected.
58.	Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)
59.	Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than eligible limit under rule 2A. Allowance is allowable only in old tax regime,
60.	Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily, and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Value of Salary as per section 17(1) at sr. no B1(ia)

	Allowance is allowable only in old tax regime,
61.	Exempt Allowance -Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than Value of Salary as per section 17(1) at Sl. No. (ia) Allowance is allowable only in old tax regime. ""
62.	In Schedule "Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
63.	In schedule Salary, Taxpayer being an employee can claim Standard deduction u/s 16ia to the extent of Rs 50,000 or total salary, whichever is less.
64.	Total income should not be greater than Rs 50 lakhs.
65.	Relief u/s 89 cannot be claimed by taxpayer if details of salary as per 17(1), Value of perquisite as per 17(2) and Profit in lieu of salary as per 17(3) or family pension are "zero"/ "blank"
66.	In "Schedule Income Details " Total Tax, Fee & Interest should be equal to sum of Balance Tax after Relief +Total Interest, Fee Payable
67.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
68.	In income details total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"
69.	In default tax regime, default tax regime Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400
70.	In default tax regime, Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" should not be more than "0"
71.	Exempt allowances under "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"" should not be more than "0"" Allowance is allowable only in old tax regime,
72.	default tax regime' While filing belated return u/s 139(4), Old tax regime can not be chosen.
73.	If original return filed is belated return u/s 139(4), then while filing revised return, old tax regime selection is not allowed.
74.	While filing revised return u/s 139(5), selecting old tax regime is not allowed if previous filed return was under new (default) tax regime.
75.	In default tax regime, exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than zero, this income is part of Total Income.
76.	In default tax regime, In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then interest on borrowed capital should not be more than "0",
77.	In default tax regime, Entertainment allowance u/s 16(ii) should not be more than "0", this income is part of Total Income.

78.	default tax regimeIn Default tax regime, Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than "0", this income is part of Total Income.
79.	In default tax regime,Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily, and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than "0"
80.	default tax regimeIn default tax regime, Exemption u/Sec 10(5)- Leave Travel concession/assistance should not be more than "0"
81.	In default tax regime, Exempt Allowance -Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"
82.	d In Default tax regime, Professional tax u/s 16(iii) should not be more than "0"
83.	In default tax regime, Income from house property is positive then Gross Total Income is not equal to the Total of Incomes from Salary, House Property & Other Sources.
84.	In Old Tax Regime, Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than the limits laid under Rule 2A.
85.	Exempt allowance u/s 10(10B)-First proviso, 10(10B)-Second Proviso and 10(10C) cannot be claimed simultaneously
86.	Any drop-down of nature of income cannot be selected more than one time under Exempt Income.
87.	"Income from retirement benefit account maintained in a notified country u/s 89A" drop-down cannot be selected more than one time under Income from other sources.
88.	"Income from retirement benefit account maintained in a country other than u/s 89A " drop-down cannot be selected more than one time under Income from other sources.
89.	Chapter VIA Deductions are not applicable for default tax regime other than 80CCH and 80CCD(2). To opt for Old tax regime, return is to be filed within the due date-31 July 2024.
90.	In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000.
91.	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.
92.	For employer category "CG-Pensioners" "SG-Pensioners" "PSU-Pensioners" "Other Pensioners" or Not Applicable, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.
93.	For employer category is other than ""CG-Pensioners"" "SG-Pensioners" "PSU-Pensioners" "Other Pensioners" or Not applicable then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary.
94.	Deduction u/s 80CCD(2) should not be more than 10% of salary by employer other than Central Government or State Government.
95.	If Assessee is claiming deduction under section 80DD, providing eligible category description is mandatory

96.	Amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000.
97.	The amount that can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to 125,000.
98.	Resident assessee cannot claim deduction u/s 80DDB for "Senior Citizen - Self or Dependent" more than Rs. 1,00,000
99.	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory.
100.	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40,000.
101.	If deduction u/s 80G claimed, details should be provided in Schedule 80G
102.	In Schedule 80G, in Table F, Donation should be equal to sum of donation entitled for 100% deduction without qualifying limit + donation entitled for 50% without qualifying limit + donation entitled for 100% deduction subject to qualifying limit + donation entitled for 50% subject to qualifying limit.
103.	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G.
104.	Assessee can claim deduction under section 80TTA to the maximum limit of Rs.10,000/-
105.	Deduction u/s 80TTA should not be more than savings account interest income under other sources .
106.	Deduction u/s 80TTA cannot be claimed by Senior Citizen (date of birth is on or after 02.04.1964)
107.	Assessee can claim deduction under section 80TTB to the maximum limit of Rs.50,000/-.
108.	Assessee being less than 60 years of age cannot claim deduction under section 80TTB (date of birth is before 02.04.1964)
109.	Assessee being senior citizen cannot claim deduction under section 80TTB on other than interest income from other source
110.	The amount that can be claimed for category "Self with severe disability" u/s 80U should be equal to 125,000.
111.	If Assessee is claiming deduction under section 80U providing eligible category description is mandatory
112.	Total of chapter VI-A deductions should match with sum of individual deductions restricted to GTI
113.	Amount that can be claimed for category "Self with disability" u/s 80U should be equal to is 75,000.
114.	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory without which total deduction column should not be entered
115.	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered
116.	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered
117.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)

118.	Total Donation should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
119.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
120.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
121.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
122.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.
123.	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory without which total deduction column should not be entered
124.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)
125.	If Deduction u/s 80GGA is claimed, details should be provided in Schedule 80GGA.
126.	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
127.	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA
128.	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN
129.	In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of his total income before allowing deduction of this expenditure, whichever is less.
130.	The maximum limit allowable under section 80CCD(1B) is Rs.50,000.
131.	Deduction u/s 80CCD (2) cannot be claimed by taxpayer with employer category as "CG-Pensioners" "SG-Pensioners" "PSU-Pensioners" "Other Pensioners "" or "Not Applicable".
132.	In schedule 80G, same PAN of Donee cannot appear more than once
133.	In schedule 80GGA, same PAN of Donee cannot appear more than once
134.	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG is not allowed for the corresponding period.
135.	Deduction u/s 80CCD (2) should not be more than 14% of salary if the employer category is Central Government or State Government.
136.	Deduction u/s 80EE cannot be more than Rs 50000/-.
137.	Assessee claiming deduction u/s 80EEA cannot be more than Rs 150000/-.
138.	Only one of the deductions u/s 80EE/ 80EEA is allowed. Thus, if deductions claimed under section 80EEA is greater than "Zero" deductions claimed under section 80EE cannot be greater than "Zero"
139.	Assessee claiming deduction u/s 80EEB cannot be more than Rs 150000/-
140.	In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000.

141.	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)
142.	In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000.
143.	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)
144.	In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000.
145.	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)
146.	In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000.
147.	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) Sl. No. 2b is less than 50000
148.	In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000.
149.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked if value of Sl. No. (1a+1b+2a+2b) at Sl. No. 3 is less than 100000
150.	If 80D claimed in Income Details Deduction under Chapter VIA, details should be provided in Schedule 80D
151.	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
152.	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 2000/-.
153.	In schedule 80GGA, if donation is made, same PAN of Donee cannot appear more than once
154.	In Default tax regime, Part C – Deductions and Taxable Total Income, Deduction at B5(a),B5(b),B5(c),B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r),B5(s) should not be more than "0"
155.	In Default tax regime, Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.
156.	In Default tax regime, in Schedule VIA, deduction claimed u/s 80DD should not be more than "0"
157.	In Default tax regime, deduction claimed u/s 80DDB should not be more than "0"
158.	In Default tax regime, deduction u/s 80G claimed should not be more than "0" and details should not be provided in schedule 80G
159.	In Default tax regime, In Schedule VIA, deduction claimed u/s 80TTA should not be more than "0"
160.	In Default tax regime, In Schedule VIA, deduction claimed u/s 80TTB should not be more than "0"
161.	In Default tax regime, In Schedule VIA, deduction claimed u/s 80U should not be more than "0"
162.	In Default tax regime, In Schedule VIA, deduction under section 80CCD(1B) should not be more than "0"
163.	In Default tax regime, In Schedule VIA, deduction under section 80EE should not be more than "0"
164.	In Default tax regime, In Schedule VIA, deduction under section 80EEA should not be more than "0"
165.	In Default tax regime, In Schedule VIA, deduction under section 80EEB should not be more than "0"

166.	In Default tax regime, deduction u/s 80D claimed should not be more than "0" and details should not be provided in schedule 80D
167.	In Default tax regime, deduction u/s 80GGA claimed should not be more than "0" and details should not be provided in schedule 80GGA
168.	In Schedule 80D, Deduction at sl.no.1a "Self and Family" can be claimed only if dropdown at sl.no.1 'Whether you or any of your family member (excluding parents) is a senior citizen?' is selected as "No"
169.	In Schedule 80D, Deduction at sl.no.1b "Self & Family including Senior Citizen" can be claimed only if dropdown at sl.no.1 'Whether you or any of your family member (excluding parents) is a senior citizen? is selected as "Yes"
170.	In Schedule 80D, Deduction at sl.no.2a "Parents" can be claimed only if dropdown at sl.no.2 'Whether any one of your parents is a senior citizen' is selected as "No"
171.	In Schedule 80D, Deduction at sl.no.2b "Parents including Senior Citizen" can be claimed only if dropdown at sl.no.2 'Whether any one of your parents is a senior citizen' is selected as "Yes"
172.	In Schedule 80D, deduction cannot be claimed in sl.no.1a and 1b if dropdown is selected as "Not claiming for Self /Family"
173.	In Schedule 80D, deduction cannot be claimed in sl.no.2a and 2b if dropdown is selected as "Not claiming for Parents"
174.	In Schedule 80DD, If 'nature of disability' is 'dependent person with disability' then amount claimed shall be Rs. 75000 to the maximum of GTI.
175.	In Schedule 80DD, If 'nature of disability' is 'dependent person with severe disability' then amount claimed shall be Rs. 125000 to the maximum of to GTI.
176.	If 80DD claimed in Deduction under Chapter VIA, then same amount and details should be provided in Schedule 80DD
177.	In schedule 80DD, for claiming deduction, following details are mandatory-Nature of disability, Type of Dependent.
178.	In Income details, value at deduction 80DD or Section 80U > 0, then details of date of Form 10IA and Ack number of Form 10IA should match with efiling DB
179.	Amount mentioned in Schedule 80GGC shall be flow to schedule chapter VIA deduction.
180.	In schedule 80GGC, "Eligible Amount of contribution" shall be equal to lower of "contribution other than in cash mode" for such row or "Gross Total Income"
181.	In schedule 80GGC, the Sum of "Contribution in cash" AND "Contribution in other mode" shall be equal to the value mentioned in the field "Total Contribution" in each row
182.	In schedule 80GGC, "Eligible Amount of contribution" should be equal to sum of individual Eligible contribution amounts restricted to GTI.
183.	In schedule 80GGC, Values at sl.no.A - total contribution in Cash, B-contribution in other mode and C-Total contribution should be equal to sum of individual amounts entered.
184.	In schedule 80GGC, for a contribution made in other mode, below details are mandatory- Transaction Reference number for UPI transfer/Cheque number/IMPS/NEFT/RTGS reference number IFSC code of Bank
185.	Date of contribution is mandatory for contribution made under 80GGC
186.	In schedule 80U, for claiming deduction, field "nature of disability" is mandatory.
187.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
188.	Deduction u/s 80CCH should not exceed 46.2% [logic 60/130%] of Salary u/s 17(1), subject to maximum of Rs.2,88,000. As per Agniveer Scheme, assessee can contribute upto

	30% of Salary and employer can contribute upto 30% of Salary.
189.	Deduction u/s 80CCH can be claimed if Nature of employment is 'Central Government'.
190.	In Schedule TCS, "The Amount of TCS claimed this year" should not be more than "Tax collected".
191.	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values
192.	In Schedule TDS2 (Other than salary), "The Amount of TDS claimed this year" should not be more than "Tax deducted".
193.	In Sch TDS 3 Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)], "The Amount of TDS (3) claimed this year" should not be more than "Tax deducted".
194.	In Schedule TDS (2), TDS (3)/TCS year of tax deduction cannot be '0' / 'null ' if there is a claim of TDS / TCS
195.	In Schedule TDS1 total of col 5 'Total Tax deducted" should be equal to sum of individual values of col 5
196.	In Schedule TDS2 total of col 6 'TDS Credit out of (5) claimed this year" should be equal to sum of individual values of col 6
197.	In Schedule TDS3 total of col 6' 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6
198.	TDS, TCS or Tax paid claimed in "Taxes Paid and Verification" should be equal to the details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.
199.	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax should be equal to the amount claimed at "Total Taxes Paid".
200.	Refund claimed should be equal to "Total Taxes Paid" minus "Total Tax and Interest payable".
201.	Tax payable Amount should be equal to "Total Tax and Interest payable" minus "Total Taxes Paid".
202.	IFSC under "Bank Details" should match with the RBI database.
203.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3
204.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
205.	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2023 and 31/03/2024.
206.	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2024
207.	Credit for TDS has been claimed in the return of income, but the corresponding receipts/income has been omitted to be offered for taxation. (Receipts/ Income should be offered to tax in one or more of the schedules in the return. Further, receipts as appearing in Form 26AS to be offered to tax in one or more of the schedules in the return)
208.	Return which is getting filed should be as per roleCD of the PAN

1.2 Category B:

Table 3: Category B Rules

S No.	Scenarios
1.	Form 10E should be filed to claim relief u/s 89
2.	Form 10EE should be filed to claim relief u/s 89A either under Salary or under Other Sources
3.	In schedule 80U, If deduction is > 0, then 'Date of filing of Form 10IA' and 'Ack. No. of Form 10IA filed' shall be provided
4.	In schedule 80DD, If deduction is > 0, then 'Date of filing of Form 10IA' and 'Ack. No. of Form 10IA filed' shall be provided