Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 4 – Validation Rules for AY 2024-25

Version 1.0
01st April 2024

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Document Revision List

Document Name: ITR 4 – Validation Rules for AY 2024-25

Version Number: 1.0

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.0	01-Apr-24	Initial Release	NA

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1   Purpose

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

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

2   Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 4 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.	Publishing Document
1.	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" **are** mandatory if in Part- Verification capacity is selected as "Representative" from drop down
2.	The name as entered by you in the return does not match with the name as per the PAN date base
3.	Assessee should enter valid Mobile Number
4.	Tax payer claiming benefit of senior citizen & super senior citizen but date of birth is not matching with PAN database

5.	Assessee is "HUF" or Firm (other than LLP) and amount in details of salary is more than zero
6.	If the original return is filed under section 142(1) then tax payer cannot file revised return
7.	First three alphabets should be as per list TAN codes on field TAN
8.	If New Tax regime is selected, then Part C – Deductions and Taxable Total Income, all the deductions should not be more than "0" other than 80CCD(2) and 80CCH-
9.	Opting of tax regime is not applicable for Firm
10.	Once a proceeding is initiated u/s148, the original return filed u/s 139 cannot be revised
11.	ITR-4 is applicable for Individual , HUF and Firm (Other than LLP)
12.	Assessee with total income exceeding Rs.7,00,000 subject to marginal rebate (if any) cannot claim Rebate u/s 87A.
13.	Option for 115BAC question can be selected as "Yes, within due date" or "Yes, but beyond due date" only if Form 10IEA is filed
14.	Details of Form 10IEA is mandatory if "Yes, within due date" or "Yes, but beyond due date" is selected for 115BAC question
15.	Details of Form 10IEA should be Validated against Forms Data
16.	Old Tax Regime can be opted by filing Form 10IEA within due date
17.	"Exempt Allowances" in Salary under each section should be disclosed in one dropdown
18.	Due date of Filing u/s 139(1) is 31st July of respective Assessment year unless it is extended.
19.	Option for 115BAC question should be selected "Yes, but beyond due date" if Date of filing of Form 10IEA in Part A General is after "Due date u/s 139(1)" and so new tax regime is applicable as Form is filed after due date
20.	Option for 115BAC question should be selected as "Yes, within the due date" only Date of filing of Form 10IEA is within "Due date u/s 139(1)" and so Old Tax regime is applicable
21.	I f Option for 115BAC question is selected as "No" then date of filing of Form and Ack number are not required
22.	Option for 115BAC question cannot be selected as "No" if Form 10IEA is filed for AY 2024-25
23.	Tax regimes are not applicable for Firm
24.	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
25.	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and ('Allowances to the extent exempt u/s 10' + Income claimed for relief from taxation u/s 89A)

26.	In income details, B2(iv) Deductions u/s 16 should be sum of B2[iva+ivb+ivc]
27.	In income details, Sl.no B2v Income chargeable under Salaries should be B2(iii)-B2(iv)
28.	If Old Tax Regime is selected, For Central, State Govt & PSU employees the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary whichever is lower
29.	No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government and PSU
30.	Total of all allowances to the extent exempt u/s 10' cannot be more than the sum of B2(i)(a)+B2(i)(b) +B2(i)(c)
31.	If Old Tax Regime is selected, Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
32.	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary
33.	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
34.	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000
35.	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)
36.	Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1)
37.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
38.	In exempt allowances only Sec 10(10B)(i) OR Sec 10(10B)(ii) OR Sec 10(10C) can be selected.
39.	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)
40.	If Old Tax Regime is selected, Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than 1/3rd 33.33% 50% of Salary as per section 17(1)
41.	If Old Tax Regime is selected, Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Salary as per section 17(1)
42.	If Old Tax Regime is selected, Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than Salary as per section 17(1)

43.	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.
44.	"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.
45.	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
46.	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.
47.	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.
48.	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.
49.	If Old Tax Regime is selected, "Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.
50.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.
51.	"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.
52.	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.
53.	"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.
54.	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.
55.	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.
56.	Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000.
57.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000
58.	In Income details, allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
59.	If exempt allowance is claimed u/s. 10(10AA) above Rs. ~~3~~ 25 Lakh for employer category other "Central and state government, CG-Pensioners or SG-Pensioner"

60.	If New Tax regime is selected, Then Exempt allowances under Sec 10(5)-Leave Travel concession/assistance Sec 10(13A)-Allowance to meet expenditure incurred on house rent Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"
61.	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400
62.	If Old Tax Regime is selected, Then Exempt allowances under Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee should not be more than "0"
63.	If New Tax Regime is selected, then Professional tax u/s 16(iii) should not be more than zero.
64.	If New tax regime is selected, then Sec 10(5)-Leave Travel concession/assistance received should not be more than zero.
65.	If New tax regime is selected, then Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than zero.
66.	If New tax regime is selected, then Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than zero.
67.	If New tax regime is selected, then Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than zero.
68.	If New tax regime is selected, then exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than Zero
69.	Exempt allowance u/s 10(10B)-First proviso, 10(10B)-Second Proviso and 10(10C) cannot be claimed simultaneously
70.	Exempt allowance u/s 10(10CC) cannot be more than the TDS claimed u/s 192 in schedule TDS1
71.	Income claimed for relief from taxation u/s 89A at Sl.No. B2(iia) cannot be claimed by taxpayer if details of salary at Sl.No. B2(id) is "zero"/ "blank"
72.	Income claimed for relief from taxation u/s 89A at Sl.No. B2(iia) cannot be claimed more than the details of salary mentioned at Sl.No. B2(id).

73.	In Schedule Salary, under line item "Income from retirement benefit account maintained in a notified country u/s 89A " in country drop-down, one country cannot be selected more than one time.
74.	Exempt allowance u/s 10(10B)(ii) (i) or 10(10B)(ii) cannot be claimed by Central Government employees, State government employees, CG-Pensioners, SG- Pensioners, PSU-Pensioners, and Others-Pensioners
75.	Exempt Allowance u/s 10(10B)-Second proviso- Compensation under scheme approved by the Central Government cannot exceed Rs.500,000
76.	In Schedule Part B- Gross Total Income, Sl.no B3iii. Annual Value should be output of SL.no B3i-B3ii
77.	Standard deduction allowed on House property should be equal to 30% of Annual value.
78.	Gross rent received/ receivable/ lettable value during the year is zero or null and assessee is claiming municipal tax
79.	Taxpayer has selected type of property as let-out or deemed let out and Gross rent received/ receivable/ lettable value during the year is zero or null
80.	In Schedule Gross total Income, Sl.no B3vii.Income chargeable under the head 'House Property'(iii – iv – v) + vi is not equal to sum of B3[(iii – iv – v) + vi] or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".
81.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
82.	If Old Tax Regime is selected and In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000 ,
83.	If New tax regime is selected, and "Type of House Property" is selected as "Self-Occupied" then interest on borrowed capital should not be more than zero.
84.	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE
85.	Income u/s 44AD, 44ADA, 44AE is disclosed in the Part B- Gross Total Income but "schedule BP" is not filled
86.	Business Income mentioned in Part B- Gross Total Income is not consistent with the amount mentioned in Schedule BP
87.	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital+Secured loans+Unsecured loans+Advances+Sundry creditors+Other liabilities)
88.	In "Schedule BP" in E25 of Total assets should be equal to the value entered in(Fixed assets+Inventories +Sundry debtors+Balance with banks+Cash-in-hand+Loans and advances+Other Assets)
89.	Presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date

90.	Presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date
91.	Total: Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee check, & 8% of Gross turnover in any other mode
92.	Income U/S 44AD is more than Gross receipts or Gross turnover
93.	Tax payer having gross receipt/income U/S 44AD more than Rs. 3 crore are not eligible to file ITR 4
94.	The provisions of 44AD are not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1).
95.	In schedule BP if income is declared u/s 44AD then it is mandatory to select "Business code" u/s 44AD.
96.	In schedule BP if "business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
97.	Income U/S 44ADA is more than corresponding gross receipts.
98.	Presumptive Income u/s 44ADA is less than 50% of Gross Turnover or Gross Receipts.
99.	The provisions of 44ADA are not applicable for persons carrying on business
100.	In schedule BP if income is declared u/s 44ADA then it is mandatory to select "Business code" u/s 44ADA.
101.	In schedule BP if "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
102.	Taxpayer having gross receipt/income U/S 44ADA more than Rs.75 lakhs are not eligible to file ITR 4
103.	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners in respect of tax payers who have selected status as "Firm (other than LLP)"
104.	The value at field "E5" is greater than zero but the Schedule 44AE is not filed.
105.	Presumptive Income from Goods Carriage under section 44AE is not equal to the amount mentioned in "Presumptive income u/s 44AE"
106.	In schedule BP if income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.
107.	In schedule BP if "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
108.	Gross receipts /turnover is mentioned in schedule BP but Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash in hand is not filled
109.	Tax Payer offering negative income U/S 44AD and/or 44ADA and/or U/S 44AE in ITR 4

110.	As per rule 12 (1)(ca), a person deriving income under the head "profits or gains from business /profession" and such income computed in accordance with special provisions of section 44AD or 44AE or 44ADA, is required to furnished return in ITR-4. The Return of Income is filed using ITR 4, however, income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.
111.	Taxpayer has filed ITR 4 and mentioned Number of months for which goods carriage was owned/ leased/hired by assessee by assessee more than 12 months AND / OR total period of holding more than120 months
112.	"The presumptive income offered u/s 44AE per vehicle is less than Rs.1000 per MT per month (where the tonnage capacity exceeds 12 MT) or Rs. 7500 per month (where the tonnage capacity does not exceed 12 MT)".
113.	There cannot be loss from presumptive business u/s 44AE after reducing salary and interest paid.
114.	HUF is not eligible to claim presumptive income u/s 44ADA.
115.	In Schedule BP, Registration No. of goods carriage should not be repeated in section 44AE.
116.	Section 44AD is not applicable if Gross Receipts in E1 is more than Rs.3Crore
117.	If Gross Receipts u/s 44AD are more than Rs.2 Crore and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB. So, ITR 3/ ITR 5 are applicable
118.	If Gross Receipts u/s 44ADA are more than Rs.5000000 and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB. So, ITR 3/ ITR 5 are applicable
119.	If Gross Receipts u/s 44ADA at sl.no.E3 should match with sum of E3a+E3b+E3c
120.	If Gross Receipts u/s 44AD at sl.no.E1 should match with sum of E1a+E1b+E1c
121.	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. of income from other sources
122.	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.
123.	In "Schedule Income Details" Deduction u/s 57(iia) cannot be more than 1/3rd of Family pension or Rs. 15,000 whichever is lower.
124.	"Firm (Other than LLP)" and "HUF" cannot claim Income from Family Pension
125.	In income details, total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"
126.	In B4- Income from other sources, Income claimed for relief from taxation u/s 89A cannot be claimed by taxpayer if Income from retirement benefit account maintained in a notified country u/s 89A" is "zero"/ "blank"

127.	In B4- Income from other sources, Income claimed for relief from taxation u/s 89A cannot be claimed more than the income offered under Income from retirement benefit account maintained in a notified country u/s 89A
128.	Sum of quarterly breakup of Income from retirement benefit account maintained in a notified country u/s 89A(taxable portion) should 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'
129.	"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.
130.	"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.
131.	In Schedule Income from Other sources, under dropdown, "Income from retirement benefit account maintained in a notified country u/s 89A " in country drop-down, one country cannot be selected more than one time.
132.	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions.
133.	Deductions claimed under Chapter VI-A are greater than "Gross Total Income"
134.	Assessee being Firm and claiming deduction u/s 80C, 80CCC & 80CCD (1)
135.	If Old tax regime is selected then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.
136.	If Old tax regime is selected and employer category is CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners, or Not Applicable, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income
137.	Assessee not being an individual has claimed deduction u/s 80CCD(1) which is not allowable.
138.	Taxpayer other than individual and claiming deduction u/s 80CCD(1B)
139.	Deduction u/s 80CCD(2) should not be more than 10% of salary by **an** employer other than Central Government or "State Govt"
140.	Deduction u/s 80CCD(2) is claimed by HUF or Firm(other than LLP)
141.	Assessee being Firm(other than LLP) and claiming deduction u/s 80D
142.	Firm has claimed deduction u/s 80DD'
143.	If Old tax regime is selected and Assessee is claiming deduction under section 80DDB then eligible category description shall be provided
144.	Assessee being Firm and claiming deduction u/s 80DDB
145.	Deduction u/s 80EE is claimed by HUF or Firm(other than LLP)

146.	Deduction u/s 80EE is claimed by HUF or Firm(other than LLP)
147.	If Old Tax Regime is selected and Deduction u/s 80G claimed but however details are not provided in Schedule 80G
148.	If Old Tax Regime is selected and In Schedule 80G,Amount of deduction computed is more than the eligible amount
149.	If Old Tax Regime is selected and In Schedule VIA, deduction claimed u/s 80G is shall not be more than the eligible amount of donation mentioned in Schedule 80G
150.	If Old Tax Regime is selected , In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of total income before allowing deduction of this expenditure
151.	If Old Tax Regime is selected , Deduction u/s 80TTA should be restricted to interest income from a Savings Account under Income from other sources.
152.	If Old Tax Regime is selected, Deduction under section 80TTA has to be claimed only by the assessee less than 60 years of age.
153.	**If Old Tax Regime is selected** and Assessee not being **a** senior citizen cannot claiming deduction under section 80TTB
154.	If Old Tax Regime is selected and Assessee being a senior citizen claiming deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources or maximum limit of Rs. 50,000, whichever is lower.
155.	Assessee being HUF/Firm and claiming deduction under section 80U.
156.	Deduction u/s 80CCD(2) should not be more than 14% of salary if **the** employer category is **selected as** Central Government or State Govt
157.	Tax computation has been disclosed but Gross Total Income is nil.
158.	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.
159.	If Old Tax Regime is selected, Deduction u/s 80CCD1(B) is limited to 50000
160.	If Old Tax Regime is selected, and In Schedule Part BTI, Assessee has claimed deduction u/s 80DDB for self and dependent more than the maximum limit of Rs.40,000/-
161.	If Old Tax Regime is selected, and In Schedule Part BTI, Assessee has claimed deduction u/s 80DDB for Category "senior citizen self and dependent "more than the maximum limit of Rs.100,000/-
162.	If Old Tax Regime is selected, and In Schedule Part BTI, assessee has claimed deduction u/s 80EE is more than the maximum limit of Rs.50,000

163.	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG above Rs 55,000 not allowed
164.	If Old Tax Regime is selected, The maximum deduction allowed under section 80TTA is Rs.10,000/-.
165.	If Old Tax Regime is selected, The maximum deduction allowed under section 80TTB is Rs.50,000/-.
166.	If Old Tax Regime is selected, then In case employer category is other than CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners or "not applicable" then the Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary
167.	If Old Tax Regime is selected, and Assessee is claiming deduction u/s 80EEA more than the maximum limit of Rs 150000/-
168.	If Old Tax Regime is selected and Deductions claimed under section 80EEA is greater than "Zero" and Deductions claimed under section 80EE is greater than "Zero"
169.	If Old Tax Regime is selected, and Assessee claiming deduction u/s 80EEB more than the maximum limit of Rs 150000/-
170.	Deduction u/s 80CCD(2) cannot be claimed by the tax payer who has selected employer category as CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners or "not applicable"
171.	Deduction u/s 80EEA is claimed by HUF or Firm(other than LLP)
172.	Deduction u/s 80EEB is claimed by HUF or Firm(other than LLP)
173.	If Old Tax Regime is selected, and Deduction u/s 80D is claimed but details not provided in Schedule 80D
174.	If New Tax Regime is selected, then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.
175.	If New Tax Regime is selected, then deduction u/s 80G cannot be claimed and details should not be provided in schedule 80G
176.	If New Tax Regime is selected, then deduction u/s 80GG cannot be claimed and details should not be provided in schedule 80GG
177.	If New Tax Regime is selected, then deduction u/s 80TTA should not be more than zero.
178.	If New Tax Regime is selected, then deduction u/s 80TTB should not be more than zero.
179.	If New Tax Regime is selected, then deduction u/s 80U should not be more than zero.
180.	If New tax regime is selected, then deduction u/s 80CCD(1B) should not be more than zero.
181.	If New tax regime is selected, then deduction u/s 80DD should not be more than zero.
182.	If New tax regime is selected, then deduction u/s 80DDB should not be more than zero.

183.	If New tax regime is selected, then deduction u/s 80EE should not be more than zero.
184.	If New tax regime is selected, then deduction u/s 80CCD(1) should not be more than zero.
185.	If New tax regime is selected, then deduction u/s 80EEA should not be more than zero.
186.	If New tax regime is selected, then deduction u/s 80EEB should not be more than zero.
187.	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"
188.	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"
189.	In Schedule 80D, Deduction at sl.no.2a "Parents" can be claimed only if dropdown at sl.no.2 is selected as "No"
190.	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"
191.	In Schedule 80D, deduction cannot be claimed in sl.no.1a and 1b if dropdown is selected as "Not claiming for Self /Family"
192.	In Schedule 80D, deduction cannot be claimed in sl.no.2a and 2b if dropdown is selected as "Not claiming for Parents"
193.	Deduction u/s 80CCH should not exceed 46.2% of Salary u/s 17(1) to the extent of Rs.2,88,000
194.	Firm is eligible to claim VIA deductions under section 80G and 80GGC
195.	HUF is eligible to claim VIA deductions under section 80G, 80GGC , 80D, 80C, 80DD, 80DDB, 80TTA
196.	If 80GGC claimed in Income Details Deduction under Chapter VIA, then same amount and details should be provided in Schedule 80GGC
197.	If Old tax regime is selected and Assessee is claiming deduction under section 80DD then eligible category description shall be provided
198.	If Old Tax Regime is selected, then fixed amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to is Rs. 75,000
199.	If Old Tax Regime is selected, then fixed amount Rs. 125,000 can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to Rs. 125,000
200.	In schedule VIA, value at field "Section 80DD" both user value and system value should be equal to value at slno.ii in schedule 80DD
201.	In schedule VIA, value at field "Section 80U" both user value and system value should be equal to value at slno.ii in schedule 80U
202.	In schedule 80DD, If deduction is > 0, then details of such donation are required
203.	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1a "Self and Family" will be allowed to the extent of Rs. 25000

204.	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value of (i+ii) of Sl. No. 1a is less than Rs.25000
205.	If Old Tax Regime is selected, then In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed Rs. 5000
206.	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of Rs.50000
207.	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) of Sl. No. 1b is less than Rs.50000
208.	If Old Tax Regime is selected, In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of Rs. 25000
209.	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value of (i+ii) of Sl. No. 2a is less than RS.25000
210.	If Old Tax Regime is selected, In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of Rs.50000
211.	If Old Tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) of Sl. No. 2b is less than Rs.50000
212.	If Old Tax Regime is selected, In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of Rs.100000
213.	If Old Tax Regime is selected, then In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked, if value of Sl. No. (1a+1b+2a+2b) is less than or equal to Rs.100000
214.	If New tax regime is selected, then deduction u/s 80D cannot be claimed and details should not be provided in schedule 80D
215.	HUF is not eligible for claiming deduction at sl.no.2 of Schedule 80D
216.	Deduction u/s 80D is not applicable for Firm
217.	In Sch 80G Donee PAN is same as "Assessee PAN" or "PAN at Verification"

218.	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.
219.	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.
220.	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.
221.	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.
222.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+Donations entitled for 100% deduction subject to qualifying limit+Donations entitled for 50% deduction subject to qualifying limit)
223.	"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"
224.	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"
225.	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"
226.	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"
227.	If Old Tax Regime is selected, and In "schedule 80G" if donation in cash is entered more than Rs 2,000 then amount entered in donation in cash will not be considered for calculation of Eligible amount of donation.
228.	In schedule 80G, if donation is made, same PAN of donee cannot appear more than once except the PAN 'AAAAR1077P can be repeated in different blocks' Note: For table D (50% without qualifying limit), above rule will not be applicable if ARN number is unique. Further if ARN is not entered then this note will not be applicable
229.	If Old Tax Regime is selected then the fixed amount of Rs. 75,000 can be claimed u/s 80U for category "Self with disability,
230.	If Old Tax Regime is selected and the assessee is claiming deduction under section 80U, however, the description has not been provided for eligible category.
231.	If Old Tax Regime is selected, The fixed amount of Rs. 125,000 can be claimed u/s 80U for category "Self-severe with disability"

232.	In schedule 80U, If deduction is > 0, then details of such donation are required
233.	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
234.	In Schedule 80GGC, 'Eligible amount of Donations' for each row shall be equal to "Donation in other mode" to the extent of Gross total income
235.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGC)
236.	In schedule 80GGC, Sl no. D "Eligible Amount of donation" should be equal to sum of individual amounts restricted to GTI
237.	In schedule 80GGC, Values at sl.no.A - total Donation in Cash, B-Donation in other mode and C-Total Donation should be equal to sum of individual amounts entered
238.	Date of donation is mandatory for donation made under 80GGC
239.	Details of Donation made in other mode are required in schedule 80GGC
240.	Total income should be the difference between "Gross total income" and "Total deductions"
241.	If Old Tax Regime is selected and Gross Total Income is not equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.
242.	Assessee being HUF or FIRM and claiming rebate u/s 87A
243.	Rebate u/s 87A is claimed by Resident Individual having Total income of more than Rs. 5,00,000 under old tax regime
244.	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"
245.	Total Tax and Health and Education Cess must be equal to **the** sum of "Tax payable after Rebate" and Health and Education Cess
246.	Total Tax, Fee and Interest" must be equal to the sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & Fee u/s 234F"
247.	In "Schedule Income Details" Balance Tax after relief should be equal to the sum of Total Tax &Cess -Relief u/s 89(1).
248.	If new tax regime is selected, then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.
249.	If new tax regime is selected and Income from one House Property is negative, then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary & Other Sources.
250.	Rebate u/s 87A can be claimed to the extent of Rs.12500 by Resident Individual having Total income of Rs. 5,00,000 under old tax regime
251.	In Schedule IT total of Col 4 Tax Paid should be equal to sum of individual values

252.	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected"
253.	In Schedule TCS total of col 5 TCS credit out of (4) being claimed this year should be equal to sum of individual values
254.	In Schedule TDS2 (i) & (ii) (Other than salary), "The Amount of TDS claimed this year" is more than "Tax deducted".
255.	In Schedule TDS (2), year of tax deduction cannot be '0' / 'null ' if there is a claim of brought forward TDS
256.	In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2
257.	In schedule TDS-2(ii), claim of TDS in SR.No 6 cannot be more than income disclosed in SR.NO 7
258.	In schedule TDS-2(i), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7
259.	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4
260.	In Schedule TDS2 total of col 6 'TDS Credit out of(5) being claimed this year' should be equal to sum of individual values of col 6
261.	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
262.	In schedule "Tax Details" in TDS2(i), TDS is claimed in column 6 then Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.
263.	In schedule "Tax Details" in TDS2(ii), TDS is claimed in column 6 then Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.
264.	Credit for TDS has been claimed in the return but the corresponding receipts has been omitted to be offered for taxation.
265.	Assessee is "HUF" or Firm (other than LLP) and amount in schedule TDS 1 is more than zero
266.	Relief u/s 89 cannot be claimed by taxpayer if details of salary and family pension are "zero"/ "blank"
267.	Any drop-down of nature of income cannot be selected more than one time under Exempt Income.
268.	IFSC under "Bank Details" is not matching with the RBI database.
269.	TDS, TCS or Tax paid claimed in "Tax paid and Verification schedule" is inconsistent with details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.

270.	The sum of the amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax is not equal to the amount claimed at "Total Taxes Paid".
271.	Amount of Refund claimed is inconsistent with the difference of "Total Taxes Paid" and "Total Tax, Fee & Interest"
272.	Amount of Tax payable is inconsistent with the difference of "Total Tax, Fee and Interest " and "Total Taxes Paid".
273.	Agriculture Income shown as exempt cannot be more than Rs 5,000/- and cannot be selected more than once.
274.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2(i) & 2(ii)
275.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
276.	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 in the PY for which ITR is being filed.
277.	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 31st Mar of the PY for which ITR is being filed.
278.	TDS deducted value in schedule TDS 1 CANNOT BE MORE THAN value in schedule Salary "sl.no.2. Total Gross salary"

2.2 Category B:

Table 3: Category B Rules

Sl. No.	Publishing Document
1.	In schedule 80DD, details of Form 10IA of such donation are required to claim deduction u/s 80DD.
2.	In schedule 80U, details of Form 10IA of such donation are required to claim deduction u/s 80U.
3.	Under Salary, assessee has claimed Income claimed for relief from taxation u/s 89A without furnishing of Form 10EE.
4.	Under Income from Other Sources, assessee has claimed Income claimed for relief from taxation u/s 89A without furnishing of Form 10EE.
5.	The assessee has claimed relief u/s 89(1) without furnishing of Form 10E

Note: Default New Tax Regime refers a scenario where "No" or "Yes, but beyond due date" is selected for "Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime?" and Old Tax Regime refers to the scenario where "Yes, within due date" is selected.