



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 7 – Validation Rules for AY 2024-25
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1 Purpose

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

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

2 Validation Rules

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

Table 1: List of Category of Defect

Category of defect	Action to be taken
A	Return will not be allowed to be uploaded. Error 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.
Annexure 1	Fields of ITR should be tallied with corresponding amount mentioned in Audit report i.e. in Form 10B/Form 10BB

2.1 Category A:

Table 2: Category A Rules

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

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

19	In Schedule Part A General, Section 13B is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 13B is not furnished under "Details of registration /provisional registration or approval under the Income-tax Act"
20	In Schedule Part A General, 'Section 10(21)' or 'Section 10(21) read with section 35(1)' is selected under filing status - " <i>section under which the exemption is claimed</i> " and approval details u/s 35 is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"
21	In Schedule Part A General, Section 35 is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column " <i>Section under which registered /provisionally registered or approved/notified</i> " and in filing status 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under "section under which the exemption is claimed "
22	In Schedule "PI", date of registration in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should be before the date of filing the return.
23	In Schedule "PI", 'date of registration or approval' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
24	In Schedule Part A General, Section 139(4A) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is other than Section 11.
25	In Schedule Part A General, Section 139(4B) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is neither Section 13A nor 13B.
26	In Schedule Part A General, Section 139(4C) is selected under filing status - "Return furnished under section" and "Section under which the exemption is claimed" is not any one of the Sections 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(46A), 10(46B), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).
27	In Schedule Part A General, Section 139(4D) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is other than 'Section 10(21) read with section 35(1)'.

28	Assessee is GPU (General public utility) as referred u/s 2(15) and “Percentage of receipt from such activity vis-à-vis total receipts” is not furnished in Schedule Part A General-"Other Details"
29	Assessee is GPU (General public utility) as referred u/s 2(15) and “Amount of annual aggregate receipts from such activities” is not furnished in Schedule Part A General-"Other Details"
30	In Schedule Part A General, details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided under "Other details".
31	In Schedule Part A General, date of change of objectives entered in Sr.no. A24(ii)(A) under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution
32	In Schedule Part A General, date of fresh registration entered in Sl. No. A24(ii)(D) under "Other Details" is before the date of change of objects/activities as entered in Sl. No. A24(ii)(A) or the date mentioned is after the date of filing the return.
33	Date of audit OR Date of audit report OR Date of furnishing the audit report under "Audit Information" cannot be prior to the 01-04-2024
34	In "Schedule J", in table 'Details of investment/deposits made under section 11(5), value at "Total" field for column B(4) (₹)"Amount of Investment" should be equal to the sum of the values entered in rows added.
35	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.
36	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.
37	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.
38	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.
39	In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the sum of the values entered in rows added.

40	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.
41	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.
42	In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule LA is not filled
43	Schedule LA to be filled only by Political party claiming exemption u/s 13A
44	In Schedule LA, date of furnishing the audit report and date of audit report in Sr.no. 3a and Sr.no. 3g respectively should not be before the end of the previous year.
45	In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled
46	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B
47	In Schedule ET, the date of audit in SI. No. 4b should not be prior to 01-04-2024 /present date
48	In Schedule Part A General, filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC
49	In schedule ET, Total mentioned in Sr.no. 6iii should match with the sum of Sr.no. 6i+6ii.
50	In Schedule ET, the Total mentioned in Sr.no. 6vi should match with the sum of Sr.no. 6iv+6v.
51	In Schedule Part ET, "Total amount eligible for exemption under section 13B" should not exceed Sr.no. 6ii of Schedule ET.
52	In Schedule ET, the Total mentioned in Sr.no. 6viii should match with the difference of Sr.no. 6iii - 6vi.
53	In "Schedule VC", value at field 'Total: A(iie)' should be equal to the sum of values at A(iia to iid)
54	In "Schedule VC", value at field 'Voluntary contribution domestic: A(iii)' should be equal to the sum of values at Ai + Aiie.
55	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.
56	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.

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57	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the difference of values at Di - Dii.
58	In "Schedule AI", value at field "Total" of point '9' should be equal to the sum of values at (9a+9b+9c+9d.....) along with "Pass through Income.
59	In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+8+ Total Field of 9)
60	In "Schedule ER", value at field "Total (sum of A1a to A11)" of point 12 should be equal to the sum of values of (A1a+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11)
61	In "Schedule A", value at field "Total (B1 to B8)" of point B should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8)
62	In "Schedule A", value at field "Source of fund to meet revenue and capital application in Row A" of point C should be equal to the sum of values of (C1+C2+C3+C4+C5+C6+C7)
63	In "Schedule A", value at field "Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]" of point D should be equal to the difference of values of [A12-B-C2-C3-C4-C5-C6-C7]
65	In "Schedule HP", 1(d) "total" should be equal to 1b + 1c
66	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)
67	In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value.
68	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)
69	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e– 1h+1i)
70	In "Schedule HP", value at field 3 "Income under the head "Income from house property" (1j + 2)" should be equal to the sum of (1j +.....+ 2)
71	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee will not be allowed to claim municipal tax
72	In Schedule HP, Type of property is let-out or deemed let out and Gross rent received/ receivable/ lettable value is zero or null
73	First three alphabets should be as per list TAN codes on field TAN in Schedule HP/TDS/TCS
74	In Schedule CG, Sl. No. A1c -"Balance (aiii – biv)" should be equal to difference of A1(aiii – biv)
75	In "Schedule CG", Sl. No. A2(c) of STCG Balance should be equal to (2aiii-biv)
76	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a+ 1b+ 1c+ 1d + 1e)

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77	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative) + From Income-tax Refund+ In the nature of Pass-through income/Loss+ Others)
78	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)
79	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered
80	In Schedule OS, Sr.no. 2 should be equal to (2ai+2aii+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)
81	In "Schedule OS", Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D)
82	In "Schedule OS", amount of "Any other income chargeable at special rate" in Sr. no. 2c should be equal to the sum of individual values entered in amount col.
83	In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sr.no. 2d should be equal to the sum of individual values entered in amount col.
84	In "Schedule OS", Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"
85	In "Schedule OS", in 2e "Applicable rate" at col 10 should be lower of col "Rate as per Treaty" or "Rate as per I.T. Act"
86	In "Schedule OS" 3d should be equal to 3a+3b+3ci
87	In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) -3+4+ 5)
88	In "Schedule OS", Sr.no. 7 Income from other sources (other than from owning and maintaining racehorses) should be equal to the sum of (2 + 6)
89	In "Schedule OS", Sr.no. 8(e) Balance should be equal to the sum of (Receipts - Deductions under section 57 in relation to receipts at 8a only + Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)
90	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)
91	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2a - 2b - 3a - 3b - 3c -3d - 4 - 5d)
92	In "Schedule BP", in A8 "Total (7a+7b+7c+7d)" should be equal to the sum of (7a+7b+7c+7d)
93	In "Schedule BP", in A9 "Adjusted profit or loss (6+8)" should be equal to sum of (6+8)
94	In "Schedule BP" in A11(iii) "Total" should be equal to the sum of 11i+11ii

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95	In "Schedule BP" in A12 "Profit or loss after adjustment for depreciation" should be equal to sum of (9+10-11iii)
96	In "Schedule BP", in A24 "Total" should be equal to sum of Sl. no. 13 to Sl. no. 23
97	In "Schedule BP", in A32 "Total" should be equal to the sum of Sl. No. 25 to Sl. No. 31
98	In "Schedule BP" in A33 "Income (12+24-32)" should be equal to the sum of (12+24-32)
99	In "Schedule BP" in A35 "Net profit or loss from business or profession other than speculative and specified business (33+34) " should be equal to sum of (33+34)
100	In "Schedule BP" in B40 "Income from speculative business (37+38-39)" should be equal to sum of (37+38-39)
101	In "Schedule BP" in C44 "Profit or loss from specified business (41+42-43)" should be equal to sum of (41+42-43)
102	In "Schedule BP" in C46 "Income from Specified Business (44-45)" should be equal to sum of (44 - 45)
103	In "Schedule BP" in D48 "Income chargeable under the head 'Profits and gains from business or profession'(A36+B40+C46+A3d) should be equal to sum of (A36+B40+C46+A3d)
104	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 2 should be equal to (sum of sl no ii to sl.no xiii) of column 2 to the maximum of Rs.200000.
105	In "Schedule CYLA", value at field xiv ix "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii+ ix + x + xi + xii + xiii) of column 3.
106	In "Schedule CYLA", value at field xiv ix "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + vii+ viii+ ix + x + xi + xiii) of column 4.
107	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(xiv).
108	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(xiv).
109	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(xiv).
110	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " Sl.no.4 of Schedule HP" if there is loss under head House Property.
111	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "Sl.no. 2v of item E of Schedule BP" if there is loss under head PGBP.

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112	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " Sl.no.6 of Schedule OS" if it is loss.
113	In Schedule PTI, Col. 9 should be equal to Col. 7-8
114	In Schedule PTI, Sl. No. iia - "Short Term" should be equal to sum of ai+aii
115	In Schedule PTI, Sl. No. iib - "Long Term" should be equal to sum of bi+bi
116	In Schedule PTI, Sl. No. iii - "Other Sources" should be equal to sum of a+b
117	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2
118	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
119	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
120	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
121	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
122	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
123	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5
124	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
125	In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.
126	In Schedule TDS2, “The Amount of TDS claimed this year” should not be more than “Tax deducted”.
127	In Schedule TDS1, “Amount of TDS claimed this year” should not be more than “Tax deducted”.
128	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D/16E furnished by Deductor), if TDS credit relating to other person/self is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
129	In Schedule TDS2, TAN of the Deductor/ PAN of Tenant/ Buyer is not provided
130	In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null ' if there is a claim of brought forward TDS

131	In Schedule TDS1 & TDS2, TDS credit claimed this year in col. no. 9 should not be more than Gross amount disclosed in col.no.11
132	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
133	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.
134	In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled.
135	For the trust/institution registered u/s 12A/12AB, value at Sl. No. 6(v) should not be more than 15% of Sl. No. ((1+ Sl. No. 3 above)-(A1 of Schedule A)) in Part B-TI.
136	For trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via), Value at Sl. No. 6 (v) should not be more than 15% of ((Sr. no. 1+ Sl. No. 3 above)-(A1 of Schedule A)) in Part B1 of Part-BTI.
137	In Schedule IE1, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.
138	In Schedule IE2, Sr.no.A1- "Total receipts including any voluntary contributions (Excluding receipts falling under taxable heads to be reported as per Row B)" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.
139	In schedule IE 3, value at Sr.no.3- "Total receipts including any voluntary contributions" should not be less than amount of "total voluntary contributions" in Sr.no. C of Schedule VC.
140	In Schedule IE4, value at Sr.no.3- "Gross annual Receipts" should not be less than the sum of amount of "total voluntary contributions" mentioned in Sr. no. C + E of Schedule VC.
141	In Schedule Part B – TI, exemption is claimed at field 18a - "Exemption under section 10(21)" and 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under filing status in Schedule PI.
142	In Schedule Part B – TI, exemption claimed at field 1a should be equal to Sl. No. 1 the total receipts including voluntary contribution in Schedule IE1.
143	In Schedule Part B – TI, exemption is claimed at field 2a "Exemption under section 10(23A)" and Section 10(23A) is not selected under filing status in Schedule PI.
144	In Schedule Part B – TI, exemption claimed at field 2a should be equal to the total receipts including voluntary contribution in Schedule IE2.
145	In Schedule Part B – TI, exemption is claimed at field 1b - "Exemption under section 10(23AAA)" and Section 10(23AAA) is not selected under filing status in Schedule PI.
146	In Schedule Part B – TI, exemption claimed at field 1b should be equal to the total receipts including voluntary contribution in Schedule IE1.

147	In Schedule Part B – TI, exemption is claimed at field 1c - "Exemption under section 10(23B)" and Section 10(23B) is not selected under filing status in Schedule PI.
148	In Schedule Part B – TI (Part B2), exemption claimed at field 1c should be equal to the total receipts including voluntary contribution in Schedule IE1.
149	In Schedule Part B – TI (Part B2), exemption is claimed at field 1f "Exemption under section 10(23EC)" and Section 10(23EC) is not selected under filing status in Schedule PI.
150	In Schedule Part B –TI (Part B2), exemption claimed at field 1f should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
151	In Schedule Part B – TI (Part B2), exemption is claimed at field 1g - "Exemption under section 10(23ED)" and Section 10(23ED) is not selected under filing status in Schedule Personal information.
152	In Schedule Part B – TI (Part B2), exemption claimed at field 1g should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
153	In Schedule Part B –TI(B2), exemption is claimed at field 1h "Exemption under section 10(23EE)" and Section 10(23EE) is not selected under filing status in Schedule Personal information.
154	In Schedule Part B – TI (Part B2), exemption claimed at field 1h should be equal to the total receipts including voluntary contribution in Sl. No. 1 in Schedule IE1.
155	In Schedule Part B – TI (Part b2), exemption is claimed at field 1j - "Exemption under section 10(29A)" and Section 10(29A) is not selected under filing status in Schedule Personal information.
156	In Schedule Part B – TI (Part B2) exemption claimed at field 1j should be equal to the total receipts including voluntary contribution in Schedule IE1.
157	In Schedule Part B – TI (Part b2), exemption is claimed at field 2b - "Exemption under section 10(23C)(iiiab)" and Section 10(23C)(iiiab) is not selected under filing status in Schedule Personal information.
158	In Schedule Part B – TI (Part b2) exemption claimed at field 2b should be equal to the total receipts including voluntary contribution in Schedule IE3.
159	In Schedule Part B – TI (Part b2), exemption is claimed at field 2c - "Exemption under section 10(23C)(iiiac)" and Section 10(23C)(iiiac) is not selected under filing status in Schedule Personal information.
160	In Schedule Part B – TI (Part B2), exemption claimed at field 2c should be equal to the total receipts including voluntary contribution in Schedule IE3.

161	In Schedule Part B – TI (Part b2) exemption is claimed at field 2d - "Exemption under section 10(23C)(iiiaad)" and Section 10(23C)(iiiaad) is not selected under filing status in Schedule Personal information.
162	In Schedule Part B – TI, exemption claimed at field 2d should be equal to the Gross Annual receipts in Schedule IE4.
163	In Schedule Part B – TI (part b2), exemption is claimed at field 2e - "Exemption under section 10(23C)(iiiae)" and Section 10(23C)(iiiae) is not selected under filing status in Schedule PI.
164	In Schedule Part B – TI (part b2) exemption claimed at field 2e should be equal to the Gross Annual receipts in Schedule IE4.
165	In Schedule Part B – TI (part b2), exemption is claimed at field 1d - "Exemption under section 10(23D)" and Section 10(23D) is not selected under filing status in Schedule Personal information.
166	In Schedule Part B – TI (part b2), exemption claimed at field 1d should be equal to the total receipts including voluntary contribution in Schedule IE1.
167	In Schedule Part B – TI (part b2), exemption is claimed at field 1e - "Exemption under section 10(23DA)" and Section 10(23DA) is not selected under filing status in Schedule Personal information.
168	In Schedule Part B – TI (part b2), exemption claimed at field 1e should be equal to total receipts including voluntary contribution in Schedule IE1.
169	In Schedule Part B – TI (part b2), exemption is claimed at field 1i - "Exemption under section 10(23FB)" and Section 10(23FB) is not selected under filing status in Schedule Personal information.
170	In Schedule Part B – TI (part b2), exemption claimed at field 1i should be equal to total receipts including voluntary contribution in Schedule IE1.
171	In Schedule Part B – TI (part b2) exemption is claimed at field 2f - "Exemption under section 10(24)" and Section 10(24) is not selected under filing status in Schedule Personal information.
172	In Schedule Part B – TI (part b2), exemption claimed at field 2f should be equal to total receipts including voluntary contribution in Schedule IE2.
173	In Schedule Part B – TI (part b2), exemption is claimed at field 1k- "Exemption under section 10(46)" and Section 10(46) is not selected under filing status in Schedule Personal information.
174	In Schedule Part B – TI (part b2), exemption claimed at field 1k should be equal to the total receipts including voluntary contribution in Schedule IE1.
175	In Schedule Part B – TI (part b2) exemption is claimed at field 1n "Exemption under section 10(47)" and Section 10(47) is not selected under filing status in Schedule Personal information.

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176	In Schedule Part B – TI (part b2) exemption claimed at field 1n should be equal to the total receipts including voluntary contribution in Schedule IE1.
177	Value in Sr. No. 3 in Part B2 of Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected
178	In Schedule Part B-TI (Part B2), Value in Sr.no. 5 - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to Sr.no. 6vii of Schedule ET.
179	In Schedule Part B-TI Part B1, Sr.no. 10ii - "Profits and gains of business or profession" is not consistent with Sr. No. D of Schedule BP.
180	In "Schedule Part B – TTI", value in field '1g'- "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d+1e-1f).
181	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"
182	In "Schedule Part B – TTI", value in field '2(iii)', "Total" should be equal to the sum of 2(i) +2(ii).
183	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1g+2iii+3"
184	In "Schedule Part B – TTI", value in field '5a', Section 90/90A' should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.
185	In "Schedule Part B – TTI", value in field '5b', 'Section 91' should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR.
186	In "Schedule Part B – TTI" value in field '5c',"Total" should be equal to the sum of "5a+5b"
187	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c
188	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d
189	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e
190	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"

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191	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.
192	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e-Sl.no.8.
193	In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2023 and 31/03/2024
194	In "Schedule Part B TTI", point 9d "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2024 for A.Y 2024-25.
195	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS
196	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7(i) of 15C)" should be equal to the value at Total of column 7(i) of Schedule TCS
197	Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled.
198	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sr.no. 9 "Specified date u/s 115TD" is blank
199	In Schedule Part B-TTI, Sr.no. 12 - "Net tax payable on 115TD income including interest u/s 115TE " should match with Sr. No. 12 of Schedule 115TD.
200	"Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.
201	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21)/10(21) read with Sec 35, 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(46A), 10(46B), 10(47) & 10(23FB)
202	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)
203	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)
204	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iii ae)
205	In Schedule Part A General, Section 10(23C)(iiiab) or Section 10(23C)(iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Education' in Schedule IE3/IE4.

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206	In Schedule Part A General, Section 10(23C)(iiiac) or Section 10(23C)(iiiiae) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Medical' in Schedule IE3/IE4.
207	Anonymous donation u/s 115BBC should be filled by persons claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiiad) or 10(23C)(iiiiae)
208	Income entered in return and tax is not computed on the same.
209	if Assessee has claimed exemption in Sr. No 4+6vii of Schedule Part BTI (Part B1) then assessee should select in the registration/approval details as Section 12A/12AB or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General -"Details of registration/provisional registration or approval under Income Tax Act".
210	Assessee has claimed exemption in Sr. No. 1a of Schedule Part BTI (Part B2) Section 35 should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
211	Assessee has claimed exemption in Sr. No. 5 of Schedule Part BTI (Part B2) Section 13B should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
212	Assessee has claimed exemption in Sr. No.1b of Schedule Part BTI (Part B2) Section 10(23AAA) should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"
213	In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is selected at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI (Part B1) should be equal to C-Ai-Bi+E of Schedule VC
214	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.
215	If assessee registered u/s 12A/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) in Part A General 1 , "Any other AOP/BOI" cannot be selected as sub-status.
216	For assessee claiming exemption under Section 10(21)/10(21) read with 35, 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(46A), 10(46B), 10(47), 10(23FB) Schedule IE1 to be filled mandatorily.
217	For assessee claiming exemption under Section 10(23A) or Section 10(24), Schedule IE2 to be filled mandatorily.
218	For assessee claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac), Schedule IE3 to be filled mandatorily.
219	For assessee claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiiae), Schedule IE4 to be filled mandatorily.
220	Interest u/s 234A, 234B and 234C should not be computed if Tax Payable on Total Income is 0

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221	Fee for default in furnishing return of income u/s 234F should not be computed if return is filed within due date.
222	If assessee is a political party and claiming exemption u/s 13A, sub-status cannot be a public charitable trust.
223	If assessee is an electoral trust and claiming exemption u/s 13B, sub-status cannot be a public charitable trust.
224	In "Schedule I", Value at Sl. No. 5 'Balance', should be equal to the difference of Sl. No. 2-4
225	In "Schedule I", at column 'Balance amount available for application ', value at Column 11 should be equal to the values at fields Sl. No. (7-8-9-10)
226	In "Schedule I", sum of column (8+9+10) should not be greater than column 7
227	In "Schedule I", sum of column 12, 13, 14 should not be greater than column 11
228	In "Schedule I", Value at field 15 "Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)" should be equal to the values at fields (9+10+13+ 14) for FY 2019-20 to FY 2022-23
229	Value in Schedule I will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed'
230	Value in Schedule J will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
231	Value in Schedule D will be allowed to be entered only if exemption is claimed under Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via).
232	In "Schedule D", at column 'Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year ', value at Column 8 should be equal to difference of values at fields (6-7)
233	In "Schedule D", at column 'Balance Amount of deemed income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2024-25 onwards', value at Column 9 should be equal to the values at fields (4-6)
234	In "Part A-BS", value at field 'Total: A 1 f(iii)' should be equal to the sum of values at A 1 f(i+ii)
235	In "Part A-BS", value at field 'Total Fund: A(1)(g)' should be equal to the sum of values at A(1)(a+b+c+d+e+f)
236	In "Part A-BS", value at field 'Total Loan Funds: A2(c)' should be equal to the sum of values at A 2(a+b)
237	In "Part A-BS", value at field 'Sources of Funds: A4 should be equal to the sum of values at A(1g+2c+3)

238	In "Part A-BS" B1c of 'Application of funds' should be equal to difference of B(1a-1b)
239	In "Part A-BS" B 3 (a)(iiiD) of 'Application of funds' should be equal to sum of B 3 (a)(iiiA + iiiB + iiiC) .
240	In "Part A-BS" B3(a)(v) of 'Application of funds' should be equal to sum of B3(a) (i +ii + iiiD + iv).
241	In "Part A-BS" B3(c) of 'Application of funds' should be equal to sum of B3(av+b).
242	In "Part A-BS" B3(d)(iC) of 'Application of funds' Should be equal to sum of B3(d) (iA + iB).
243	In "Part A-BS" B3(d)(iii) of 'Application of funds' should be equal to sum of B3(d)(iC + ii).
244	In "Part A-BS" B3(e) of 'Application of funds' Should be equal to difference of B(3c – 3diii).
245	In "Part A-BS" B5 of 'Application of funds' should be equal to sum of B(1+2+3e+4).
246	In "Part A-BS" B5 of 'Application of funds' should be equal to A4 'Sources of Funds'
247	In "Schedule J" A1(7) should be equal to sum of A1(i) [(1+2+4)-3].
248	In "Schedule J" A2(7) ' Details of loan and borrowings 'should be equal to sum of A2[(1+2-6)].
249	In schedule "Part-BTI (PartB1)" Sr no.3 should be equal to Sum of 10 of "Schedule AI".
250	In schedule "Part-BTI(PartB1)"Sr. no. 6(i) of -"Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i. e. not from the income of prev. year]" should be equal to Sl. No. G of "Schedule A".
251	In schedule "Part-BTI (Part B1)" Sl. No. 6(ii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A2(4) of "Schedule J".
252	In schedule "Part-BTI (Part B1)"Sr no.6(iii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A1(4) of "Schedule J".
253	In schedule "Part-BTI (PartB1)" Sr no.6(iv) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to Column 2 of "Schedule D" for FY 2023-24.
254	In schedule "Part-BTI (PartB1)" Sr no. 6(vi) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/ institution" should be equal to Column 2 of "Schedule I" FY 2023-24.

255	In schedule "Part-BTI (PartB1)" Sr no. 6(vii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to [6i +6ii+6iii+6iiia+6iv+6v+6vi]
256	In schedule "Part-BTI (Part B1)" Sr no. 7(ii) of -"Additions" should be equal to (Diii) of schedule VC".
257	In schedule "Part-BTI (Part B1)" Sr. no. 7(ix) of -"Additions" should be equal to sum of [7i+7ii+7iii+7iv+7v+7vi+7vii+7viii].
258	In schedule "Part-BTI (PartB1)" Sr. no. 9 of "Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) " Should be equal to sum of [(5-6vii)+7ix+8].
259	In schedule "Part-BTI (Part B1)" Sr. no. 10(i) of -"Income not forming part of item No. 9 above" should be equal to Sr. no. 3 of "Schedule HP".
260	In schedule "Part-BTI (Part B1)" Sr. no. 10(ii) of -"Income not forming part of item No. 9 above" should be equal to D(48) of "Schedule BP".
261	In schedule "Part-BTI (Part B1)" Sr. no. 10(iii)(Av) of -"Income under the head Capital Gains" should be equal to sum of [10(ai) + 10(aii) +10(aiii) +10 (aiv)].
262	In schedule "Part-BTI (Part B1)" Sr. no. 10(iii)(Biv) of -"Income under the head Capital Gains" should be equal to (10bi +10 bii +10 biii).
263	In schedule "Part-BTI (Part B1)" Sr. no. 10(iii)(C) of -"Income under the head Capital Gains" should be equal to 10(iii) (Av+Biv).
264	In schedule "Part-BTI (Part B1)" Sr. no. 10iv of -"Income from other sources " should be equal to Sr. no. 9 of Schedule OS.
265	In schedule "Part-BTI (Part B1)" Sr. no. 10v of -"Total" should be equal to (10i + 10ii + 10iiiE + 10iv).
266	In schedule "Part-BTI (PartB1)" Sr. no. 11 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to sum of (9+10) .
267	In Schedule "Part-BTI (Part B1)" Sr. no. 13 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to difference of (11-12) .
268	In schedule "Part-BTI (Part B1)" Sr no. 15 of "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to Sum of Diii of "Schedule VC".
269	Value in Sr. No. 1 to 17 in Part BTI (Part B1) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
270	In schedule "Part-BTI (Part B2)" Value at Sr.no. 7(i) of -Heads of Income should be equal to Sr. no. 3 of Schedule HP.

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271	In schedule "Part-BTI (PartB2)" Sr.no. 7iii(Ai) of -"Income under the head Capital Gain" should be equal to Sr. no. E(9ii)of schedule CG.
272	In schedule "Part-BTI (PartB2)" Sr.no. 7iii(Aii) of -"Income under the head Capital Gain" should be equal to Sr. no. E(9iii)of schedule CG.
273	In schedule "Part-BTI (Part B2)" Sr. no. 7iii(Aiii) of -"Income under the head Capital Gain" should be equal to Sr. no. E (9iv) of schedule CG.
274	In schedule "Part-BTI (Part B2)" Sr. no. 7iii(Aiv)of -"Income under the head Capital Gain" should be equal to Sr. no. E(9v)of schedule CG.
275	In schedule "Part-BTI (Part B2)" Sr.no. 7iii(Av) of -"Income under the head Capital Gain" should be equal to 7iii(ai + aii + aiii + aiv).
276	In schedule "Part-BTI (PartB2)" Sr. no. 7iii (Bi) "Income under the head Capital Gain" should be equal to E(9vi) schedule CG.
277	In schedule "Part-BTI (Part B2)" Sr. no. 7iii (Bii) -"Income under the head Capital Gain" should be equal to E(9vii) schedule CG.
278	In schedule "Part-BTI (Part B2)" Sr. no. 7iii (Biii) -"Income under the head Capital Gain" should be equal to E(9viii) schedule CG.
279	In schedule "Part-BTI (Part B2)" Sr. no. 7iii (Biv) -"Income under the head Capital Gain" should be equal to sum 7iii(bi + bii + biii)
280	In schedule "Part-BTI (Part B2)" Sr. no. 7iii(C) -"Income under the head Capital Gain" should be equal to sum (Av+Biv)
281	In schedule "Part-BTI (Part B2)" Sr.no. 7iv should be equal to Sr. no. 9 Schedule OS.
282	In schedule "Part-BTI (Part B2)" Sr. no. 7v should be equal to (7i+7ii+7iiiE+7iv).
283	In schedule "Part-BTI (Part B2)" Sr. no. 8 of should be equal to sum of [6+7v-4-5] +3 .
284	In schedule "Part-BTI (Part B2)" Sr. no. 9 of should be equal to sum of (2xiv+ 3xiv + 4xiv) of Schedule CYLA .
285	In schedule "Part-BTI (Part B2)" Sr. no. 10 should be equal to difference of (8-9).

286	if in Part A -General section under which exemption is claimed other than 13A, 13B, 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iii ae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(46A), 10(46B), 10(47), 10(21) r.w.s. 35(1) is selected then Part B2 of Part B TI should not be allowed to be filled
287	if in Part A -General section under which exemption is claimed other than 13A than SL.no 4 of Part B2 of Part B TI should not be allowed to be filled
288	if in Part A -General section under which exemption is claimed other than 13B than SL.no 5 of Part B2 of Part B TI should not be allowed to be filled
289	if in Part A -General section under which exemption is claimed selected as 10(23C)(iiiad) or 10(23C)(iii ae) then amount cannot be more than 5 crores in Sl. No. 2d or 2e.
290	In "Schedule A ", value at field "Total amount to be allowed as application " of point I should be equal to the sum of values of (G=D-E+F)
291	In "Schedule VC", value at field A(i)of 'Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Aia +Aib).
292	In "Schedule VC", value at field B(i)of 'Foreign contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Bia + Bib).
293	Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG.
294	Value at field "B13" in "Schedule CG" should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG.
295	Value at field "C1" in "Schedule CG" should be equal to the sum of value 9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E.
296	In Schedule CG, expenses u/s 48 (sr no A1b(iv) cannot be claimed, if Full Value of Consideration (sr no A1aiii) is not offered to tax
297	In Schedule CG, expenses u/s 48 (sr no A3b(iv) cannot be claimed, if Full Value of Consideration (sr no A3a) is not offered to tax
298	In Schedule CG, expenses u/s 48 (sr no A5b(iv) cannot be claimed, if Full Value of Consideration (sr no A5aiii) is not offered to tax
299	In Schedule CG, expenses u/s 48 (sr no A6b(iv) cannot be claimed, if Full Value of Consideration (sr no A6aiii) is not offered to tax
300	In Schedule CG, expenses u/s 48 (sr no B1b(iv) cannot be claimed, if Full Value of Consideration (sr no B1aiii) is not offered to tax

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301	In Schedule CG, expenses u/s 48 (sr no B3b(iv) cannot be claimed, if Full Value of Consideration (sr no B3a) is not offered to tax
302	In Schedule CG, expenses u/s 48 (sr no B4b(iv) cannot be claimed, if Full Value of Consideration (sr no B4a) is not offered to tax
303	In Schedule CG, expenses u/s 48 (sr no B7b(iv) cannot be claimed, if Full Value of Consideration (sr no B7aiii) is not offered to tax
304	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
305	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
306	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
307	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
308	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
309	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)
310	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
311	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
312	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
313	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
314	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)
315	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
316	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
317	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of A(aXi+aXii+aXiii+b)
318	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)
319	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(biia+biib+biii)
320	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)

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321	In Schedule CG Sl.no. B1e of LTCG should be the difference of B(1c-1d), only if 1c is greater than 1d If B (1c-1d) is negative, then B1e should be equal to 0
322	In Schedule CG Sl.no. B2e of LTCG should be the difference of B(2c-2d)
323	In Schedule CG Sl.no. B2c of LTCG should be the difference of B(2aiii-2b)
324	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)
325	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
326	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)
327	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
328	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
329	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
330	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)
331	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
332	Schedule CG sl no Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
333	Schedule CG sl no Ex should be equal to difference of i-ix, only if (i) is greater than (x). This rule will be implemented for all columns.
334	In Schedule CG, in case of Non-resident, Sl. No. Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b , which is included therein and for resident, value at field E(i2) should be equal to the sum of Sl. No. A3e+ A8a.
335	In Schedule CG, in case of Non-resident, Sl. No. Ei3 should be equal to sum of sl no (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b, which is included therein and for resident, value at field E(i3) should be equal to the Sl. No. A(8b).
336	In Schedule CG, in case of Non-resident, Sl. No. Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b, which is included therein and for resident, value at field E(i4) should be equal to the sum of Sl. No. (A1e+A2c+A6g+A7+A8c).
337	In Schedule CG, sl no Ei5 is not equal to sl no A9b.

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338	In Schedule CG, in case of Non-resident, Sl. No. Eii should be equal to sum of sl no (A3e+ A4a+ A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b , which is included therein and for resident, value at field E(ii) should be equal to the sum of Sl. No. A3e+ A8a.
339	In Schedule CG, in case of Non-resident, Sl. No. Eiii should be equal to sum of sl no (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b, which is included therein and for resident, value at field E(iii) should be equal to the Sl. No. A(8b).
340	In Schedule CG, in case of Non-resident, Sl. No. Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b, which is included therein and for resident, value at field E(iv) should be equal to the sum of Sl. No. (A1e+A2c+A6g+A7+A8c).
341	In Schedule CG, sl no Ev should be equal to sl no A9b.
342	Deductions claimed under respective section in STCG and LTCG should match with Table D.
343	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)
344	In Schedule CG, expenses u/s 48(sr no B9b(iv) cannot be claimed, if Full Value of Consideration (sr no B9aiii) is not offered to tax
345	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
346	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)
347	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)
348	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)
349	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d
350	In Schedule CG, Sl. No. B10 should be equal to B10(aXi+aXii+aXiii+b)
351	In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b
352	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d)
353	In Schedule CG, in case of Non-resident, Sl. No. Ei6 should be equal to sum of sl no (B4c+B5+B7c+B8+ B11a1 +B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b, which is included therein and for resident, value at field E(i6) should be equal to the sum of Sl. No. (B4c+B5+ B11a1 +B11a2).
354	In Schedule CG, in case of Non-resident, Sl. No. Ei7 should be equal to sum of sl no (B1e+ B2e+B3c+ B6+ B9e+ B10+B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b,

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	which is included therein and for resident, value at field E(i7) should be equal to the sum of Sl. No. (B1e+ B2e+B3c+ B9e+ B10+B11b).
355	In Schedule CG, sl no Ei8 should be equal sl no B12b.
356	In Schedule CG, in case of Non-resident, Sl. No. Evi should be equal to sum of sl no (B4c+B5+B7c+B8+ B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b, which is included therein and for resident, value at field E(vi) should be equal to the sum of Sl. No. (B4c+B5+B11a1+B11a2).
357	In Schedule CG, in case of Non-resident, Sl. No. Evii should be equal to sum of sl no (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No. B12a & B12b, which is included therein and for resident, value at field Evii should be equal to the sum of Sl. No. (B1e+ B2e+B3c+B9e+ B10+ B11b).
358	In Schedule CG, sl no Eviii should be equal sl no B12b.
359	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)
360	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)
361	In schedule CG, for STCG 2aiii should be equal to higher of 2ai and 2aii
362	In schedule CG, for LTCG 2aiii should be equal to higher of 2ai and 2aii
363	In schedule Part B-TI, Part B1, Sl. No. 10ai "Income claimed in Short term chargeable @15%" >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG.
364	In schedule Part B-TI, Part B1, Sl. No. 10aii Income claimed in Short term chargeable @30% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iii of item E of schedule CG
365	In schedule Part B-TI, Part B1, Sl. No. 10aiii, Income claimed in STCG chargeable at applicable rate, >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iv of item E of schedule CG
366	In schedule Part B-TI, Part B1, Sl. No. 10aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9v of item E of schedule CG.
367	In schedule Part B-TI, Part B1, Sl. No. 10bi-Income claimed in Long term chargeable @10% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vi of item E of schedule CG.
368	In schedule Part B-TI, Part B1, Sl. No. 10bii- Income claimed in Long term chargeable @20%>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG.

369	In schedule Part B-TI, Part B1, Sl. No. 10biii- Income claimed in LTCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9viii of item E of schedule CG.
370	In Schedule BP, Income reduced from Row no A3b to be offered under schedule CG - receipts shown in schedule CG should not be less than amount reduced from schedule BP A3b.
371	In Schedule BP, Income reduced from Row no A3c to be offered under schedule OS- receipts shown in schedule OS should not be less than amount reduced from schedule BP A3c
372	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)-(Business loss set off)
373	In schedule BP, if income/ loss from specified business is entered then nature of specified business cannot be blank
374	In "Schedule BP", value at field Eiv should be equal to sum of Sl No Eii+ Eiii
375	In Schedule BP Sl no Ev should be equal to sl no Ei-Eiv
376	In schedule BP, Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
377	In Schedule Part B-TI Part B2, Sr.no. 7ii - "Profits and gains of business or profession" is not consistent with Sr. No. D of Schedule BP.
378	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
379	In Schedule CYLA Sl. No 1iii, Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP
380	In Schedule CYLA, Sl. No 1iv "Specified business Income" should be equal to SL.no. 3iii of Table E of Schedule BP
381	In Schedule CYLA, Sl. No 1v " Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG
382	In Schedule CYLA, Sl. No 1vi " Short term capital gain @30%" should be equal to SL.no. 9iii of item E of Schedule CG
383	In Schedule CYLA, Sl. No 1vii " Short term capital gain taxable at applicable rates" should be equal to SL.no. 9iv of item E of Schedule CG
384	In Schedule CYLA, Sl. No 1viii "Short term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 9v of item E of Schedule CG

385	In Schedule CYLA Sl. No 1x " Long term capital gain taxable @10%" should be equal to SL.no. 9vi of item E of Schedule CG
386	In Schedule CYLA, Sl. No 1x " Long term capital gain taxable @20%" should be equal to SL.no. 9vii of item E of Schedule CG
387	In Schedule CYLA, Sl. No 1xi " Long term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 9viii of item E of Schedule CG
388	In Schedule CYLA, Sl. No 1xii " Other Source Income (excluding profit from owning racehorses and amount chargeable to special rate of tax)" should be equal to SL.no. 6 of Schedule OS
389	In Schedule CYLA, Sl. No 1xiii " Profit from owning and maintaining racehorses" should be equal to SL.no. 8e of Schedule OS
390	In schedule CYLA, Value in 1ii should be equal to A36 of Schedule BP, only if A 36 is positive. Note: only if A36 is +ve.
391	In "Schedule CYLA", Income from House property should be equal to Sl.no.4 of Schedule HP" if there is profit under head House Property.
392	In Part B-TI, Part B1, Sl. No. 12 Losses of current year set off against 10v should be equal to total of "2xiv", "3xiv " and "4xiv" of Schedule CYLA
393	In Part B-TI, Part B1, Income chargeable under section 115BBI should be equal to the total of Sl. No 7 of Schedule 115BBI.
394	If Assessee is liable for audit and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished.
395	In Schedule LA Sl. No. 7a 'Total voluntary contributions received by the party during the F.Y. (b+d)' should be equal to sum of Sl. No. 7b+7d
396	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in sl. No 2ai schedule OS, after reducing applicable DTAA income, if any.
397	In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in sl. No 2b of schedule OS
398	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in sl. No 2e of schedule OS
399	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, STCG -DTAA, LTCG- DTAA fields.
400	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero

401	Sum of income u/s 111A (STCG on shares where STT paid) & Pass-Through Income in the nature of Short-Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5v of schedule CYLA.
402	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass-Through Income in the nature of Short-Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vi of schedule CYLA.
403	Sum of income u/s 112 (LTCG on others) & Pass-Through Income in the nature of Long-Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in sl no 5x of schedule CYLA.
404	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), 112A (LTCG on sale of shares on which STT is paid), 115AB(1)(b) (LTCG for non-resident on units referred in section 115AB), 115AC(1)(c) (LTCG for non-resident on bonds/GDR), 115AD(1)(b)(iii)-LTCG by FII, 115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5ix schedule CYLA
405	Total of Income (i) of schedule SI should match with sum of individual line items
406	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI
407	Special income offered u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
408	Special income offered u/s 115A(1)(a)(ii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
409	Special income offered u/s 115A(1)(a)(iia) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
410	Special income offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
411	Special income offered u/s 115A(1)(a)(iiab) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
412	Special income offered u/s 115A(1)(a)(iiac) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI

413	Special income offered u/s 115A(1)(a)(iii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
414	Special income offered u/s 115A(1)(b) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
415	Special income offered u/s 115AC(1)(a) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
416	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
417	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
418	Special income offered u/s 115BBA in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
419	Special income offered u/s 115BBC in Sl. No. 2c of schedule OS is not equal to corresponding income in schedule SI
420	Special income offered u/s.115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
421	Special income offered u/s.115A(1)(a)(ii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
422	Special income offered u/s.115A(1)(a)(iia) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
423	Special income offered u/s.115A(1)(a)(iiaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
424	Special income offered u/s.115A(1)(a)(iiab) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
425	Special income offered u/s.115A(1)(a)(iiac) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
426	Special income offered u/s.115A(1)(a)(iii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
427	Special income offered u/s.115A(1)(b) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
428	Special income offered u/s.115AC(1)(a) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
429	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
430	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
431	Special income offered u/s.115BBA in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
432	Special income offered u/s.115BBC in sl no 2d of schedule OS is not equal to corresponding income in schedule SI

433	Special income offered u/s 115A(1)(a)(iaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
434	Special income offered u/s.115A(1)(a)(iaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
435	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
436	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI
437	Special 115AC(1)(b)- Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI
438	Special PTI-115AC(1)(b) PTI-Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2d of schedule OS is not equal to corresponding income in schedule SI
439	In Part B-TI, Part B1, Sl. No. 14 Income which is included in 13 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
440	In Part B-TI, Part B1, Sl. No. 11 Income which is included in 10 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI
441	Depreciation can be claimed only on rental income available in sr. no. 1c of Schedule OS.
442	In Schedule Part A General, Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".
443	In Schedule Part A General, Section 10(21) read with section 35(1) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".
444	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2c and Sl No 2d of Schedule OS
445	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl. No. 2c and Sl No 2d of Schedule OS
446	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2c and Sl No 2d of Schedule OS
447	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income—should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i)

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	Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii))
448	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2ai Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB
449	In Schedule TDS, applicable dropdown in column 2 should be selected
450	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8(ii) - 9 - 10
451	In Schedule TCS total of col 7(i) "Claimed in own hands" should be equal to sum of individual values
452	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
453	TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & TCS collected in hands of any other person in schedule TCS
454	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
455	In Schedule TCS, applicable dropdown in column 2(i) should be selected
456	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
457	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7
458	In schedule TR, sl no 2+3 is should be equal to sum total of column 1d
459	Schedule TR is not applicable for non-residents
460	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
461	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
462	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)
463	Schedule FSI is not applicable for non-residents
464	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)

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465	If tax relief is claimed against House Property in Schedule FSI, then amount shown in House property in Sl.no 1j+3 should not be less than the amount of income shown under House property in Schedule FSI
466	If tax relief is claimed against Capital Gains in Schedule FSI, then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
467	If tax relief is claimed against other sources in Schedule FSI, then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources
468	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
469	In Schedule CG Sl.no. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d If $A1c - A1d$, is negative, then A1e, should be equal to 0 If $1c < 0$, then 1e should be equal to 1c
470	In "Schedule I", Value at Sl. No. 7 'Balance available for application', should be equal to the difference of Sl. No. (5-6).
471	In "Schedule IA", Value at Sl. No. E "Total" should be equal to sum of Sl. No. (A+B+C+D).
472	Total of Column 6 of "Schedule I" should be equal to total of Row "2018-19" to "2021-22" of "Schedule IA".
473	In "Schedule DA", Value at Sl. No. F "Total" should be equal to sum of Sl. No. (A+B+C+D+E).
474	Total of Column 5 of "Schedule D" should be equal to total of Row "Prior to FY 2018-19" to "FY 2021-22" of "Schedule DA".
475	Value at Sl. No. 1A of "Schedule R" should be equal to aggregate of Sl. No. 7(i) of A1 of "Schedule J"
476	Value at Sl. No. 2A of "Schedule R" should be equal to aggregate of Sl. No. 7(ii) of A1 of "Schedule J"
477	Value at Sl. No. 3A of "Schedule R" should be equal to aggregate of Sl. No. 7(iii) of A1 of "Schedule J"
478	Value at Sl. No. 1C of "Schedule R" should be equal to Sl. No. A(1)(a) of "Part A-BS"
479	Value at Sl. No. 2C of "Schedule R" should be equal to Sl. No. A(1)(b) of "Part A-BS"
480	Value at Sl. No. 3C of "Schedule R" should be equal to Sl. No. A(1)(c) of "Part A-BS"
481	In Schedule R, Sl. No. C "Closing balance as on 31.03.2024 as per Balance sheet" should be equal to sum of Sl. No. (A+B)
482	In Schedule R, Sl. No. B "Reasons of difference (+/-)" should be equal to sum of Sl. No. (Bi+Bii+Biii)

483	In Schedule 115BBI, Sl. No. 1 "Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)" should be equal to total of Column 15 of Schedule I
484	In Schedule 115BBI, Sl. No. 2 "Deemed income referred under section 11(1B)" should be equal to total of Column 8 of Schedule D
485	In Schedule 115BBI, Sl. No. 7 "Total (total of Sl. No. 1 to 6)" should be equal to sum of Sl. No. 1 to 6
486	Sl. No. A(26) and Sl. No. A(26)(a) of Schedule Part A-General should be selected as "yes" if Sl. No. A(23)(i)(sum of aii & bii) is more than 20%.
487	In Schedule Part A-General, Sl. No. A(26) is selected as 'yes' then In Part A-General, Sl. No. (a) to (d) should be filled up with appropriate option.
488	In Schedule Part B-TI (Part B3), Sl. No. 3(x) "Total expenditure to be disallowed" should be equal to sum of Sl. No. 3(i) to 3(ix).
489	In Schedule Part B-TI (Part B3), Sl. No. 4(i) "Income chargeable under section 115BBI" should be equal to total of Sl. No 7 of Schedule 115BBI.
490	In schedule Part B-TI (Part B3), Sl. No. 4(ii) of -"Additions" should be equal to (Diii) of schedule VC".
491	In schedule Part B-TI (Part B3), Sl. No. 4(vii) of -"Additions" should be equal to sum of Sl. No. (4i+4ii+4iii+4iv+4v+4vi).
492	In schedule Part B-TI (Part B3), Sl. No. 6 "Sum total" should be equal to sum of Sl. No. [(1-2+3x)+4vii+5)].
493	In schedule Part B-TI (Part B3), Sl. No. 7(i) "Income not forming part of item No. 6 above " should be equal to Sl. No. 3 of Schedule HP.
494	In schedule Part B-TI (Part B3), Sl. No. 7(ii) "Income not forming part of item No. 6 above " should be equal to Sl. No. D48 of Schedule BP.
495	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(av) "Income under the head Capital Gains " Should be equal to sum of Sl. No. [7(ai) + (7aai) + (7aiii) + (7aiv)]
496	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(biv) "Income under the head Capital Gains " should be equal to sum of Sl. No. [7(bi) + (7bii) + (7biii)]
497	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
498	In schedule Part B-TI (Part B2), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
499	In schedule Part B-TI (Part B1), Sl. No. 10(iii)(D) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG
500	In schedule Part B-TI (Part B3), Sl. No. 7iii "Income under the head Capital Gains " should be equal to sum of Sl. No. 7iii[c+d]
501	In schedule Part B-TI (Part B2), Sl. No. 7iiiE "Income under the head Capital Gains " should be equal to sum of Sl. No. 7iii[C+D]
502	In schedule Part B-TI (Part B1), Sl. No. 10iiiE "Income under the head Capital Gains " should be equal to sum of Sl. No. 10iii[C+D]

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503	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(c) "Income under the head Capital Gains " Should be equal to sum of Sl. No. 7(iii) [(av) + (biv)]
504	In schedule Part B-TI (Part B3), Sl. No. 7(iv) "Income from other sources" Should be equal to Sl. No. 9 of Schedule OS
505	In schedule Part B-TI (Part B3), Sl. No. 7(v) "Total" Should be equal to sum of Sl. No. (7i+7ii+7iii+7iv)
506	In schedule Part B-TI (Part B3), Sl. No. 8 Should be equal to sum of Sl. No. (2xiv + 3xiv + 4xiv) of Schedule CYLA
507	In schedule Part B-TI (Part B3), Sl. No. 9 "Total Income" Should be equal to difference of Sl. No. (6+7-8)
508	In schedule Part B-TI (Part B3), Sl. No. 11 "Anonymous Donation, included in 9, to be taxed under section 115BBC @ 30%" Should be equal to Sl. No. Diii of Schedule VC.
509	In Schedule Part B-TI (Part B3), value at Sl. No. 10 "Income which is included in Sl. No. 9 and chargeable to tax at special rates" should be equal to the total of col. (i) of Schedule SI.
510	In Schedule Part B-TI (Part B3), Sl. No. 12 "Income chargeable u/s 115BBI, included in 9, to be taxed @ 30%" should be equal to Sl. No 7 of Schedule 115BBI.
511	Value in Sl. No. 1 to 13 in Part B-TI (Part B3) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
512	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(ai) "Income claimed in Short term chargeable @15%" > 0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9ii of item E of schedule CG
513	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aii) Income claimed in Short term chargeable @30% >0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9iii of item E of schedule CG
514	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aiii), Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9iv of item E of schedule CG
515	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aiv)- Income claimed in STCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9v of item E of schedule CG
516	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(bi)-Income claimed in Long term chargeable @10% >0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to equal to 9vi of item E of schedule CG
517	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(bii)- Income claimed in Long term chargeable @20%>0 , then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to equal to 9vii of item E of schedule CG

518	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(biii)- Income claimed in LTCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9viii of item E of schedule CG
519	In Schedule Part B-TI (Part B3), Sl. No. 13 "Income chargeable to tax u/s twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13" should be equal to difference of Sl. No. (9-10-11-12)
520	In Schedule A, Sl. No. B "Expenditure not allowed as application other than application, out of source of fund at C2 to C7" should not be greater than Sl. No. A "Application towards the stated objects of the trust/institution"
521	Amount entered at Sl. No. A3d "u/s 115BBH (net of Cost of acquisition, if any)" of Schedule BP should match with Sl. No. A "Total" of Schedule VDA
522	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"
523	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
524	In Schedule CG, Sl. No. C2 Income from transfer of Virtual Digital Assets should be equal to the value of 'Income under the head Capital Gain' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
525	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
526	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
527	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
528	In Schedule A, Sl. No. A11 "Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)" should be restricted to the Net consideration entered in Sl. No. 8 of Schedule AI.
529	In Schedule A, "Total" column should be equal to sum of "Revenue" and "Captital".
530	In "Schedule J" A1(10) should be equal to difference of A1(7-8-9)
531	In "Schedule J" sum of A1(8+9) Should not be greater than A1(7)
532	In Schedule BP, Sl. No. A3d should be equal to the value of 'Income under the head business or profession' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
533	In Schedule LA, Sl. No. 1(B) "whether recognized by the Election Commission of India" is selected as yes but not providing date of recognition.

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534	In schedule 115BBI, Sl. No. 6 should be equal to or more than Total of Sl. No. (i) and (ii) of Col 10 of A1 of Schedule J.
535	In Schedule Part B-TI (Part B1), Sl. No. 16 "Specified income chargeable u/s 115BBI, included in 13, to be taxed @ 30%" should be equal to Sl. No. 7 of Schedule 115BBI.
536	In "Schedule VC", value at field D(ii) should be equal to 5% of total donations received at (Sl. No. C+ Di) or 1,00,000 whichever is higher.
537	In case of Co-owned property, the total of assessee's share and co-owner's share should be equal to 100% in Schedule HP.
538	In Schedule HP, if Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero'.
539	In case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same in Schedule HP.
540	Income entered in return and tax is not computed on the same.
541	In Schedule Part B-TI (Part B1), Sl. No. 5 "Income to be applied [1+3-4-(A1-A1a of Schedule A)]" should be equal to [1+3-4-(A1-A1a of Schedule A)].
542	In schedule Part B-TI (Part B2), Sl. No. 6 "Voluntary Contribution received during the year" Should be equal to Sl. No. C of Schedule VC
543	The return of income should not be filed without filling the "Statement of Income" (i.e. Schedule Part B1 of Part BTI or Schedule Part B2 of Part BTI or Schedule Part B3 of Part BTI).
544	In "Schedule A" value at Sl. No. E "Amount which was not actually paid during the previous year out of D" should not be greater than Sl. No. D.
545	In "Schedule IE-4", If Sum of Gross Annual receipts entered more than 5 crores then taxpayer should file Form other than ITR-7 as applicable.
546	In "Schedule IE-3", If "Government Grants" entered at Sl. No. 4 is less than or equal to 50% of Sl. No. 3 "Total receipts including any voluntary contribution" then taxpayer should file Form other than ITR-7 as applicable.
547	In Schedule OS, Sl. No. 2c "Anonymous donation u/s 115BBC" should be equal to or more than Sl. No. Diii of Schedule VC, if exemption section in Part A-General is selected as 10(23C)(iiia) or 10(23C)(iiib)
548	Sum of [Sl. No. 9a of Schedule AI + Sl. No. 2 of Schedule HP (For all Properties) + Sum of Sl. No. A8 and B11 of Schedule CG + Sum of Sl. No. 2d of Schedule OS] should be equal to or more than sum of [Sl. No. 9(i)+9(ii)(a)+9(ii)(b)+9(iii)] of Schedule PTI against all the Names of business trust / investment fund.
549	Value in Schedule DA will be allowed to be entered only if exemption is claimed under Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(vii).

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550	Value in Schedule IA will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed.'
551	Domestic company cannot be a Non-resident.
552	Value in Schedule AI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed.'
553	Value in Schedule A will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed.'
554	Value in Schedule R will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed.'
555	Value in Schedule 115TD will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed.'
556	Value in Schedule 115BBI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed.'
557	Value in Schedule Part B3 of B-TI will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed' and Sl. No. A(26) of Part A-General is selected as "Yes"
558	In Schedule Part B-TI (Part B1), Sl. No. 17 "Aggregate income to be taxed at normal rates (13-14-15-16)" should be equal to difference of Sl. No. (13-14-15-16)
559	In Part A-General (1), Legal Entity Identifier (LEI) details are mandatory if refund is 50 crores or more.
560	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from online games chargeable u/s 115BBJ should be equal to Sl. No. 2aii Winnings from online games chargeable u/s 115BBJ
561	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend received from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income) should be equal to amount in Sl. No. 2c and 2d.
562	In schedule SI, u/s 115BBJ (Winnings from online games) should match with corresponding income offered in Sl. No. 2aii of Schedule OS, after reducing applicable DTAA income, if any.
563	Special income offered u/s 115A(1)(a)(A) Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI.
564	Special income offered PTI-115A(1)(a)(A) Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International Financial

	Services Centre, as referred to in sub-section (1A) of section 80LA in Sl. No. 2d of schedule OS is not equal to corresponding income in schedule SI.
565	In Schedule IA, Value at field "Total" should be equal to sum of "Total" Column E
566	In Schedule DA, Value at field "Total" should be equal to sum of "Total" Column F
567	In Schedule IE4, Value at field "Sum of Gross Annual receipts" should be equal to Sum of column 3 "Gross Annual receipts."
568	In Schedule "PI", Effective date of registration/provisional registration/approval under the table "Details of registration/provisional registration or approval under the Income-tax Act" should not be after date of filing of the return.
569	In Schedule "PI", Effective date of registration/provisional registration/approval under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation.
570	In Schedule "PI", 'Date from which registration is effective' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should be before the date of filing the return.
571	In Schedule "PI", 'Date from which registration is effective' in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.
572	In "Schedule VC", value at Sl. No. E "Anonymous donations other than those included at Sl. No. Diii" should be equal to Sl. No. Di-Diii.
573	In Schedule A, Value at field A1a should be equal to 85% of Sl. No. 1
574	In Schedule CG, value at field Short-term capital gain taxable @ 15% in Table F should be equal to Sl. No. 5v of Schedule CYLA
575	In Schedule CG, value at field Short-term capital gain taxable @ 30% in Table F should be equal to Sl. No. 5vi of Schedule CYLA
576	In Schedule CG, value at field "Short-term capital gains taxable at applicable rates" in Table F should be equal to Sl. No. 5vii of Schedule CYLA
577	In Schedule CG, value at field "Short-term capital gains taxable at DTAA rates" in Table F should be equal to Sl. No. 5viii of Schedule CYLA
578	In Schedule CG, value at field "Long- term capital gains taxable at the rate of 10%" in Table F should be equal to Sl. No. 5ix of Schedule CYLA
579	In Schedule CG, value at field "Long- term capital gains taxable at the rate of 20%" in Table F should be equal to Sl. No. 5x of Schedule CYLA

580	In Schedule CG, value at field "Long-term capital gains taxable at the DTAA rates" in Table F should be equal to Sl. No. 5xi of Schedule CYLA
581	In Schedule CG, value at field "Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30%" in Table F should be equal to Sl. No. 14ii of Schedule SI
582	In Schedule Part B – TI (Part B2), exemption is claimed at field 11- "Exemption under section 10(46A)" and Section 10(46A) is not selected under filing status in Schedule Personal information.
583	In Schedule Part B – TI (Part B2), exemption claimed at field 11 should be equal to the total receipts including voluntary contribution in Schedule IE1.
584	In Schedule Part B – TI (Part B2), exemption is claimed at field 1m- "Exemption under section 10(46B)" and Section 10(46B) is not selected under filing status in Schedule Personal information.
585	In Schedule Part B – TI (Part B2), exemption claimed at field 1m should be equal to the total receipts including voluntary contribution in Schedule IE1.
586	If exemption section 11 or 10(23C)(iv)/(v)/(vi)/(via) is selected then Schedule J, A, AI, 115BBI should be presented in JSON.
587	In Schedule CYLA, Normal OS loss should be set off first against the "Profit from the activity of owning and maintaining racehorses"
588	In Schedule CYLA sum of amount mentioned in column no 2 + 3 + 4 should not exceed amount mentioned in column 1
589	In Schedule BP, Income reduced from Row no A3c (i) "Dividend Income" should not be more than Sl. No. 1a of Schedule OS
590	In Schedule BP, at Sl. No. 5c "Dividend Income" amount cannot be more than zero.
591	In Schedule CG, STCG @ 15 % - 111A & 115AD(1)(b)(ii) can only be entered once.
592	Assessee is claiming exemption u/s 11 or 10(23C)(iv)/(v)/(vi)/(via) and return has been filed within due date (on or before the time limit mentioned under the provision of section 139(1), 139(4) and 139(5)).
593	In Schedule CG, Sl. No. B12 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
594	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
595	In Schedule Part B-TI (Part B3), Sl. No. 1 "Total Income for the previous year other than Sl. No. 7" should be equal to or more than sum of Sl. No. (C- Ai-Bi) of Schedule VC and Sl. No. 10 "Total" of Schedule AI.
596	In Schedule Part B-TI (Part B3), Sl. No. 2 "Total Expenditure incurred in India, for the objects of the auditee assessee" should be equal to or less than Sl. No. G of Column "Revenue" of Schedule A.
597	In Schedule Part B-TI (Part B3), Sl. No. 1 is greater than 0 but Schedule VC or Schedule AI is not filled.

598	In Schedule Part B-TI (Part B1), Assessee is claiming application/exemption more than the Income shown in Schedule VC and AI.
599	Value in Schedule LA will be allowed to enter only if Section 13A is selected under filing status - 'section under which exemption is claimed'
600	In Part A-General, if Section 13A is selected under filing status - 'section under which exemption is claimed', value in Schedule LA should be filled mandatorily.
601	Value in Schedule ET will be allowed to enter only if Section 13B is selected under filing status - 'section under which exemption is claimed'
602	In Part A-General, if Section 13B is selected under filing status - 'section under which exemption is claimed', Value in Schedule ET should be filled mandatorily.
603	In Schedule Part B-TI (Part B1), Sl. No. 2 should be zero.
604	In Schedule CG, under LTCG, if Total Cost of Improvement with Indexation is more than zero, then it is mandatory to provide value in Year of improvement, Cost of improvement with Indexation and Cost of improvement and Total Cost of improvement with indexation should match with sum total of individually provided Cost of improvement with indexation
605	Sl. No. A(26)(a) of Schedule Part A-General is selected as "yes" but Sl. No. A(23)(i)(sum of aii and bii) is not more than 20% or null.

2.2 Category B:

Table 3: Category B Rules

Sl. No.	Scenarios
1	Assessee is claimed exemption under section 11, having Activity run for general public utility (GPU) as referred u/s 2(15) AND the summation of percentage of receipt from such activity exceeds 20%.
2	Assessee is claiming exemption u/s 11 even though there is a change in the objects/activities during the Year and trust/institution has not applied for fresh registration and/or the fresh registration applied is not granted.
3	Details of Audit report u/s 92E is furnished under Audit Information and Form 3CEB is not filed
4	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents in Schedule LA.
5	Exemption u/s 13A is not allowed, if political party does not maintain record of Voluntary contribution other than electoral bond in excess of Rs. 20000 in Schedule LA.
6	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant in Schedule LA.
7	Exemption u/s 13A is not allowed, if political party has received any donation exceeding Rs 2000 otherwise than by an account payee cheque /bank draft/ electronic clearing system/electoral bond in Schedule LA.

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8	Exemption u/s 13A is not allowed, if political party has not submitted the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 in Schedule LA.
9	Assessee is claiming exemption u/s 13A and the return is filed after due date.
10	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.
11	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.
12	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.
13	Exemption u/s 13B is not allowed, if electoral trust has not furnished a copy of list of contributors and list of political parties to whom sums were distributed to the Commissioner of Income-tax or Director of Income-tax.
14	In Schedule ET, Sr. no. 6(iv) - Amount distributed to Political parties should be greater than 95% of the total contributions received during the financial year along with the surplus brought forward from earlier financial year
15	In Schedule ET, Amount spent on administrative and management functions of the Trust should not exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years
16	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.
17	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.
18	In Schedule Part B-TI, Exemptions under section 11 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) should not be claimed against Additions in Sl. No. 7ix of Part B1- Part B-TI.
19	In Schedule Part B – TI (Part B2), Political party has claimed exemption at field 4 should not be more than voluntary contribution and heads of income.
20	Exemption u/s 13A is not allowed, if political party is not registered under section 29A of Representation of People Act, 1951.
21	Exemption u/s 13A is not allowed, if political party is registered under section 29A of Representation of People Act, 1951 but not providing registration number and date of registration.
22	In Schedule OS, Sl. No. 3a "Deductions under section 57" is not allowed to fill if Income belongs to Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" only
23	In Schedule Part B-TI (Part B3), expenditure in Sl. No. 2 should not be claimed against additions in Sl. No. 4(vii).
24	Exemption u/s 13A is not allowed, if political party is selected 'yes' under "Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?" but not providing date of submission of the report in Schedule LA.

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25	Assessee is claimed exemption under section 10(23C)(iv) or 10(23C)(v) having Activity run for general public utility (GPU) as referred u/s 2(15) AND the summation of percentage of receipt from such activity exceeds 20%.
26	Where JSON is having 0 values in all income fields. It is suggested to recheck the Schedules.

Annexure 1

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

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

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

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Schedule Part B-TI (Part B1)	Amount in addition to amount referred to in (v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C)	Sl. No. 6(vi)	Sl. No. 31(xx)
Schedule 115BBI	Deemed income referred under section 11(1B)	Sl. No. 2	Sl. No. 33(a)
Schedule 115BBI	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	Sl. No. 1	Sl. No. 33(b)
Schedule 115BBI	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is excluded from the total income as per section 13(1)(c)	Sl. No. 3	Sl. No. 33(c)(i)
Schedule 115BBI	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d)	Sl. No. 4	Sl. No. 33(c)(ii)
Schedule 115BBI	Income which is not excluded from the total income as per section 11(1)(c)	Sl. No. 5	Sl. No. 33(e)
Schedule Part B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7(ii)	Sl. No. 34
Schedule Part B-TI (Part B1)	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	Sl. No. 7(vi)	Sl. No. 35(b)

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Schedule Part B-TI (Part B1)	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	Sl. No. 7(vii)	Sl. No. 35(c)
Schedule Part B-TI (Part B1)	Income chargeable under section 12(2)	Sl. No. 7iii	Sl. No. 35(a)
Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2) during any earlier previous year	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 37A
Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 37B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 37C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 37D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 37E
Schedule A	Any other	Column "Total" of Sl. No. C7 (Revenue + Capital)	Sl. No. 37F

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

Name of Schedule - ITR	Description in ITR	Field Reference in ITR	Field Reference in Form 10BB
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	Column "Total" of Sl. No. B1 (Revenue + Capital)	Sl. No. 23(ix)
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	Column "Total" of Sl. No. B3 (Revenue + Capital)	Sl. No. 23(x)
Schedule A	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	Column "Total" of Sl. No. B4 (Revenue + Capital)	Sl. No. 23(xi)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	Column "Total" of Sl. No. B5 (Revenue + Capital)	Sl. No. 23(xiii)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	Column "Total" of Sl. No. B6 (Revenue + Capital)	Sl. No. 23(xii)
Schedule A	Applied for any purpose beyond the objects of the trust or institution	Column "Total" of Sl. No. B7 (Revenue + Capital)	Sl. No. 23(xiv)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Sl. No. 7(iv)	Sl. No. 23(vii)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Sl. No. 7(v)	Sl. No. 23(viii)

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Schedule B-TI (Part B1)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to section 11(1)	Sl. No. 6(iv)	Sl. No. 23(xvii)
Schedule B-TI (Part B1)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	Sl. No. 6(vi)	Sl. No. 23(xviii)
Schedule B-TI (Part B1)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	Sl. No. 6(v)	Sl. No. 23(xix)
Schedule B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7ii	Sl. No. 26
Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2) during any earlier previous year	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 27A
Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 27B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 27C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 27D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 27E

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Schedule A	Any other	Column "Total" of Sl. No. C7 (Revenue + Capital)	Sl. No. 27F
Schedule Part B-TI (Part B1) Or Schedule J	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution)	Sl. No. 6(iii) of Schedule B-TI (Part B1)	Sl. No. 23(v)
Schedule Part B-TI (Part B1) Or Schedule J	Repayment of loan during the previous year	Sl. No. 6(ii) of Schedule B-TI (Part B1)	Sl. No. 23(vi)