Instructions for filling out FORM ITR-6

These instructions are guidelines for filling the particulars in Income-tax Return Form-6 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2020-21 only i.e., it relates to income earned in Financial Year 2019-20.

2. Who is eligible to use this Return Form?

This Return Form can be used by a company as per section 2(17) of the Income Tax Act, This form is filed by company other than a company which is required to file return in Form ITR-7.

As per section 2(17) of Income Tax Act, company means: -

(i) Indian Company (Domestic Company)
(ii) Body corporate incorporated by or under the laws of country outside India
(iii) Any institution, association or body, whether incorporated or not & whether Indian or Non-Indian which is declared by general or special order of the board to be company, etc.

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) and **verified by way of digital signature only**.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
Name	Enter the Name as per PAN card
PAN	Enter the PAN as in PAN card
Is there any change in the company's name? If yes, please furnish the old name	In case there has been a change in the name of company as compared to last year, please enter the old name of company in this column.
Corporate Identity Number (CIN) issued by MCA	Please enter the Corporate Identity Number (CIN) issued by MCA
Flat/ Door/ Block No.	Please furnish complete address of registered office or the corporate office of the company, mentioning the following details in respective columns:-
Name of Premises/ Building / Village	(a) Flat or House Number
Road/ Street/Post Office	
Area/ Locality	

Town/ City/ District **State** **Country** **PIN Code/ Zip Code**	(b) Name of the Premises or Building or Apartment or Village (c) Name of the Post office or Road or Street in which the office is situated (d) Name of area or locality in which the office is situated (e) Name of town or City or District in which the office is situated (f) Select the name of State and country from the dropdown menu (g) The PIN Code or the Zip Code of the Post Office.
Date of incorporation (DD/MM/YYYY)	Please enter the Date of incorporation, as mentioned in the certificate of incorporation of the company.
Date of commencement of business (DD/MM/YYYY)	Please enter the Date of commencement of business.
Type of company	Please indicate the type of company by ticking the applicable check-box:- ☐ Domestic company ☐ Foreign company Please refer to sub-clauses (22A) and (23A) respectively for definitions of the terms 'domestic company' and 'foreign company'.
If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act**)**	Please specify whether you are a public company or a private company by mentioning the status code as indicated.
Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STDcode, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
Mobile No.2	Enter the mobile number of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
FILING STATUS	
Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)'

	(d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
If revised/ defective/ modified then enter Receipt No. and Date of filing original return	If this is a revised return , or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A' (e) If filed in response to notice u/s 153C, tick '153C'.
If filed in response to notice or order , please enter Unique number/Document Identification Number & date of such notice or order or if filed u/s 92CD enter date of advance pricing agreement	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (*as applicable*).
Residential Status in India (Tick applicable option)	Please specify your residential status in India by ticking the applicable checkbox: ☐ Resident. ☐ Non Resident In type of company is selected as domestic company , the residential status should be selected as "Resident"
Whether assessee has opted for taxation under section 115BA/115BAA/115BAB ?	In case you are a 'domestic company', please specify the following by selecting the applicable dropdown :- (a) whether you have opted for charging of tax @ 25% on total income computed as per provisions of section 115BA; (b) whether you have opted for charging of tax @ 22% on total income computed as per provisions of section 115BAA; (c) whether you have opted for charging of tax @ 15% on total income computed as per provisions of section 115BAB;

(d) Select option "none of the above "in case you are not opting for any the sections specified above

Note

1. If you are selecting section 115BA /115BAA /115BAB, please ensure you have filed the corresponding forms on or before the due date of filing the return u/s 139(1) i.e. Form 10IB (section 115BA), Form 10IC (section 115BAA) & Form 10ID (section 115BAB)

2. The above forms are required to be filed only in the first year when concessional rate of taxation is opted for the first time.

3. As per section 115BAB (1st Proviso), taxpayer cannot claim deductions & expenditures in respect of income not incidental to manufacturing/production. For example, in case of income from house property no deduction will be allowed u/s 24(a) "standard Deduction" & u/s 24(b) "Interest paid"

Whether total turnover/ gross receipts in the previous year 2017-18 exceeds 400 crore rupees?	If Drop is selected as "None of the above " in above question , please select "yes" or "no" Whether total turnover/ gross receipts in the previous year 2017-18 exceeds 400 crore rupees?
Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?	In case the company is resident in any country or specified territory outside India, please indicate whether any of the following two conditions are fulfilled, by ticking the applicable check box:- (a) whether Central Government has entered into an agreement with the Government of that country or specified territory u/s 90; or (b) whether Central Government has adopted and implemented an agreement between any specified association in India with any specified association in the specified territory outside India u/s 90A.

In the case of non-resident, is there a Permanent Establishment (PE) in India	If you are a non-resident, please specify whether you have a permanent establishment in India, by ticking the applicable checkbox: ☐ Yes ☐ No
Whether assessee is required to seek registration under any law for the time being in force relating to companies?	If you are foreign company , Please indicate whether you are required to seek registration under any law for the time being in force relating to companies, by ticking the applicable checkbox: ☐ Yes ☐ No
Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015	Please indicate whether financial statement of the company have been drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015, by ticking the applicable check-box. ☐ Yes ☐ No
Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?	If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: ☐ Yes ☐ No
Whether the assessee company is under liquidation	Please indicate the assessee company is undergoing liquidation proceedings during the previous year, by ticking the applicable check-box:- ☐ Yes ☐ No
Whether you are an FII/ FPI? Yes/No. **If yes, please provide SEBI Regn. No.**	In case you are registered with SEBI as a Foreign Institutional Investor (FII) or Foreign Portfolio Investor (FPI), tick 'Yes' and provide registration number allotted by SEBI. Else tick 'No'.
Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956?	Please indicate whether you are a 'producer company' for the purposes of claim of deduction u/s 80PA, by ticking the applicable check-box:- ☐ Yes ☐ No Please refer to clause (I) of section 581A of the Companies Act, 1956 for definition of the term 'producer company'.
Whether this return is being filed by a representative assessee	Please tick the applicable check box. ☐ Yes ☐ No In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative

	(b) Capacity of the representative (select from drop down list) (c) Address of the representative (d) PAN of the representative (e) Aadhaar Number of the representative
Whether you are recognized as start up by DPIIT **If yes, please provide start up recognition number allotted by the DPIIT**	In case you are a start-up, please indicate whether you are recognised as start-up by the Department for Promotion of Industry and Internal Trade (DPIIT), by ticking the applicable checkbox. ☐ Yes ☐ No If yes is selected , please mention the start-up recognition number allotted by the DPIIT in the relevant column.
Whether certificate from inter-ministerial board for certification is received? **If yes, provide the certification number**	In case you are a start-up, please indicate whether certificate for the purposes of section 80-IAC has been received from the Inter-Ministerial Board of Certification, by ticking the applicable check-box. ☐ Yes ☐ No If yes, please mention the certification number in the relevant column.
Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return? **If yes, provide date of filing Form-2**	In case you are a start-up, please indicate whether you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of return of income, by ticking the applicable checkbox. ☐ Yes ☐ No If yes is selected above , please mention the date of filing Form-2 before the DPIIT.
AUDIT INFORMATION	
a1) Whether liable to maintain accounts as per section 44AA?	Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: ☐ Yes ☐ No
a2) Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB	Please indicate whether you are declaring income only under section 44AE/44B/44BB/44BBA/44BBB by ticking the applicable checkbox: ☐ Yes ☐ No

a2i) If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore?	If no is selected above, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore by ticking the applicable checkbox: ☐ Yes ☐ No
a2ii) If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?	Please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount by ticking the applicable checkbox ☐ Yes ☐ No
a2iii) If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment ?	Please indicate whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash, during the previous year does not exceed five per cent of the said payment by ticking the applicable checkbox: ☐ Yes ☐ No
Whether liable for audit under section 44AB?	Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox: ☐ Yes ☐ No
If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below	In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm (7) Date of report of the audit

	Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)
Are you liable for Audit u/s 92E? **Date of furnishing audit report? DD/MM/YYYY**	In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'. If yes is selected , please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)
If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY)	In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report. List of some of the provisions mandating audit report :- 1. 10AA 2. 33AB 3. 33ABA 4. 44DA 5. 50B 6. 80-IA 7. 80-IAB 8. 80-IB 9. 80-IC 10. 80-ID 11. 80JJAA 12. 80LA 13. 115JB 14. 115VW 15. 80IE 16 Any other (*please specify*)
Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act	In case your accounts are required to be audited under any other law (*other than Income-tax Act),* please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report. List of other laws mandating audit:- Banking Regulation Act, 1949 Central Excise Act,1944 Central Sales Tax Act, 1956 Central Goods and Services Tax Act, 2017 Charitable And Religious Trusts Act, 1920 Companies Act, 2013 Electricity Act, 2003 Employees Provident Fund and Miscellaneous Provisions Act, 1952

	Foreign Exchange Management Act, 1999 Government Superannuation Fund Act, 1956 Integrated Goods and Services Tax Act, 2017 Payment of Gratuity Act, 1972 SEBI Act, 1992 Securities Contract (Regulation) Act, 1956 State Goods and Services Tax Act, 2017 Union Territories Goods and Services Tax Act, 2017 Any other law (*please enter details in text box*)
HOLDING STATUS	
Nature of company	Please indicate the holding status of the company by selecting the appropriate code from the drop-down list:- ➢ If you are a holding company, select '1' ➢ If you are a subsidiary company, select '2' ➢ If you are both a holding and subsidiary company, select '3' ➢ In any other case, select '4'
Details of holding company	In case you are a subsidiary company, please mention following details in respect of your holding company in the given table:- 1. PAN 2. Name 3. Address 4.Percentage of your shares held by the holding company
Details of subsidiary company	In case you are a holding company, please provide following details in respect of your subsidiary companies in the given table:- 1. PAN 2. Name 3. Address 4.Percentage of shares of the subsidiary company held by you
BUSINESS ORGANISATION **In case there was a business reorganization such as amalgamation or demerger during the previous year, please provide the details thereof in the relevant column.**	
In case of amalgamating company, mention the details of amalgamated company	In case of an amalgamation, please provide the following details of the amalgamated company, or the amalgamating company, as applicable, in the given table:-
In case of amalgamated company, mention the details of amalgamating company	1. PAN 2. Name 3. Address 4.Date of amalgamation
In case of demerged company, mention the details of resulting company	In case of a demerger, please provide the following details of the demerged company, or the resulting company, as applicable, in the given table:- 1. PAN

In case of resulting company, mention the details of demerged company	2. Name 3. Address 4.Date of demerger

KEY PERSONS

Particulars of key persons and details of eligible person who is verifying the return	Please provide following particulars of key persons [i.e. the Managing Director, Directors, Secretary and Principal officer(s)] who have held the office during the previous year and details of eligible person who is verifying the return in the given table:- 1. Name 2. Designation 3. Residential address 4. PAN/Aadhaar No. 5. In case of Director, DIN issued by MCA

SHAREHOLDERS INFORMATION

Particulars of major shareholders	Please provide following particulars of major shareholders [i.e. beneficial owners of shares holding not less than 10% of voting power] at any time during the previous year in the given table:- 1. Name and address 2. Percentage of shareholding 3. PAN/Aadhaar No.

OWNERSHIP INFORMATION

In case of unlisted company, particulars of ultimate beneficial owners	Please provide following particulars of natural persons who were ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of voting power at any time during the previous year, in the given table:- 1. Name 2. Address 3. Percentage of shareholding 4. PAN/Aadhaar No.
In case of Foreign company, please furnish the details of immediate parent company	In case you are a foreign company, please provide following particulars in respect of your immediate parent company and the ultimate parent company in the given table:- 1. Name 2. Address 3. Country of residence 4. PAN (if allotted) 5.Taxpayer's registration number or any unique identification number allotted in the country of residence
In case of foreign company, please furnish the details of ultimate parent company	

NATURE OF COMPANY
Please specify the nature of company in columns (1) to (8) by ticking the applicable check-box.

Whether a public sector company as defined in	Please indicate whether you are a public sector company as defined in section 2(36A), by ticking the applicable check-box:

section 2(36A) of the Income-tax Act	□ Yes □ No
Whether a company owned by the Reserve Bank of India	Please indicate whether you are a company owned by the Reserve Bank of India, by ticking the applicable check-box: □ Yes □ No
Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	Please indicate whether you are a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank, by ticking the applicable check-box: □ Yes □ No
Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	Please indicate whether you are a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949, by ticking the applicable check-box: □ Yes □ No
Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	Please indicate whether you are a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act, by ticking the applicable check-box: □ Yes □ No
Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	Please indicate whether you are a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999), by ticking the applicable check-box: □ Yes □ No
Whether a company being a non-banking Financial Institution	Please indicate whether you are a company being a non-banking Financial Institution, by ticking the applicable check-box: □ Yes □ No
Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	Please indicate whether you are a unlisted company, by ticking the applicable check-box: □ Yes □ No If 'Yes', please provide details of shareholding in Schedule SH-1 and details of assets and liabilities in Schedule AL-1.

Nature of Business

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

However, in case you are declaring income from business or profession on presumptive basis u/s 44AE, please fill up the details of nature of business at column 61 of Part A- P&L instead of this schedule .

PART A – BS (Item No. I and II)

Schedule Part A – Balance Sheet is required to be filled up by the assessee ,other than whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2020, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

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

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note if you are domestic company and is liable to maintain books of accounts as per section 44AA, then it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

PART A – BS – Ind AS (Item No. I and II)

This balance sheet should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards-(Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2020, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

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

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note if you are a domestic company and is liable to maintain books of accounts as per section 44AA, then it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

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

In this part, please fill up the details of Manufacturing Account for the financial year 2019-20 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61 (if income taxable u/s 44AE) or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB) of Part A – P&L, whichever is applicable, and leave out this part.

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

In this part, please fill up the details of Trading Account for the financial year 2019-20 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(if income taxable u/s 44AE)or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB) of Part A – P&L, whichever is applicable, and leave out this part.

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

In this part, please fill up the details of the profit and loss account for the financial year 2019-20 as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

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

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61(if income taxable u/s 44AE) or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB) of this part, whichever is applicable, and leave out other items.

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

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

Please fill up item No. 61 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the business or profession being reported at item Nos. 1 to 60.

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

In the second table at S. No. 61(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows. Please note at any time during the year the number of vehicles should not exceed ten vehicles.

In the column on ownership *[column No. (2)]*, please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership *[column No. (4)]*, please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee.

The total presumptive income from the business of goods carriages should be reported at S. No. 61(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

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

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

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

In case of foreign company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, please fill up the summary details in respect of such activity at column 62 viz. gross receipts/ turnover and net profit.

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

This manufacturing account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Manufacturing Account for the financial year 2019-20such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

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

This trading account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Trading Account for the financial year 2018-19 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

Part A - P& L Ind-AS (Item No. 13 to 62)

This profit and loss account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the profit and loss account for the financial year 2019-20 as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 62.

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

PART A- OI (Other Information)

In Part A-OI , details of allowances and disallowances are required to be furnished as per the Income Tax Act . In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to 17*) of this part. Otherwise, please fill up the information at items which are applicable.

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report.

PART A- QD (Quantitative Details)

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

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

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

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

PART A- OL (Receipt and payment account of company under liquidation)

Please fill up this part only in case of company under liquidation. The details of opening and closing balances of receipts and payments shall also be filled in requisite columns.

Schedule HP- Details of Income from House Property

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

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

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

Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.

2	Income from house property 2 (2f-2i+2j)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/loss, if any	The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.

If any amount of pass through income/loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation. |
| 4 | Income under the head "Income from house property" | This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + ...] and also the pass through income/loss of the nature of house property [3]. |

Schedule BP – Computation of income from business or profession

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53 and item No. 61(ii) of Part A-P&L, or in case of Ind-AS companies, at item No. 53 of Part A-P&L – Ind-AS.

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

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

Please note in case the income includes income chargeable from Royalty or Fees for Technical Services (FTS) and you want to claim the benefit of lower tax rates as per the DTAA, then income shall be reported in schedule Other Sources (OS). However , if the same is included in profit & loss account , you may reduce the same from Income Chargeable under the head Business or Profession (BP) at S. No. 3c and report the same under the schedule Other Sources.

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

   ▪ Profit from speculative businesses

- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads
- Incomes chargeable at special rates u/s 115BBF/115BBG
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Profit and gains from Life insurance business u/s 115B
- Income from activities which are covered under Rule 7, 7A, 7B and 8

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

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

Further, item No. 27 to item No. 34 provide for deductions allowable under various provisions of the Act . Out of these, item No. 33 is a residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 35.

The net business income is computed at item No. 36, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 35*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 37. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 38 as aggregate of net business income (item No. 36) and profits computed on presumptive basis (item No. 37).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 39. In such a case, balance of income deemed as agricultural income should be reported at item No. 40

In any other case, only the figure of net profit from business or profession computed at item No. 38 should be reported at item No. 39.

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

Section	Form Number
Deduction claimed u/s 33AB(2)	3AC
Deduction claimed u/s 33ABA(2)	3AD
Deduction claimed u/s 35D/35E (form to be filed only when deduction is claimed for the first time)	3AE
Income taxable u/s 44DA	3CE
Income taxable u/s 115VW	66

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

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

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A39*), income from speculative business (*item No. B44*) and income from specified business (*item No. C50*).

Profits & Gains from Life Insurance Business referred in section 115B mentioned at Sl. No. A4b should be further taken to table E of this schedule and accordingly will be offered for intra head set off business loss of current year in Table F.

Please note the amount at E(ii) & E(iii) should be equal to zero/Null as taxpayer cannot claim any deduction from the income from life insurance business referred to in section 115B as per the First Schedule of the Income Tax Act.

Part F of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business or Insurance business during the current year. Losses from specified businesses or speculative businesses or Insurance business u/s 115B, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable.

Please ensure that taxpayers who have opted for section 115BAA, the opening WDV is to recomputed by adjusting the amount of the unabsorbed depreciation attributable to section 32(1)(iia)

Please Note: The taxpayer who have opted for section 115BA, 115BAA and 115BAB are not eligible for additional depreciation u/s 32(1)(iia) as referred in row no 12, 13 and 14 of schedule DPM.

Schedule DOA

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

Schedule DEP

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

Schedule DCG

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule ESR

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

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

Schedule CG – Capital Gains

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

(a)   In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and

(b)   In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on

which STT is paid, computation of capital gains should be made as per item No. B5) or item No. B8.

Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year as per schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be auto-populated to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCGin schedule SI as reduced by Rupees One lakh, for the purpose of tax computation.

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

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

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

(i)   If you have sold Land & building , quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.

(ii)   If you are resident and sold land & Building outside India , the details of property and name of buyer should invariably be mentioned irrespective of fact that whether land and building situated outside India , etc.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Amount of STCG/LTCG on assets referred in A1 -A8/ B1-B11 which is chargeable at special rates or not chargeable to Tax in India in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item No. A9/B12.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in column no.

7. This column is applicable only in case of Non-Residents. Please note if TRC flag is "No" income will be chargeable as per the applicable rates specified in

Part C of this Schedule computes the total of short-term capital gain *(item No. A10)* and long-term capital gain *(item No. B13)*. In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

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

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

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly, figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1.

The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A3e*+A4a*+A8a*) is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if *(A3e*+A4a*+A8a*)* represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'.

The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8.

The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

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

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

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

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
19	2019-20	289

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

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

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

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business

trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added was required
2	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box. In case the security or share do not have an ISIN Code, mention "INNOTAVAILAB" in this field.
3	Name of the Share/Unit	Please enter the name of share/unit in the given box
4	No. of Shares/Units	Enter the number of shares/units sold in the given box.
5	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box.
6	Full value consideration (Total Sale Value 4*5)	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5)
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January,2018	Enter the fair Market Value per share/unit as on 31st January,2018 in the text box. If shares/units are acquired after 31 January 2018 then please mention zero.
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10.
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column7+ Column 12
14	Long term capital Gain Balance (6–13) Item 5 of LTCG Schedule of CG Item 8 of LTCG Schedule CG	This field will be auto-populated as the value at column 6- Value at Column 13.

	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

Schedule-OS - Income from other sources

Sl.No	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends, Gross (not exempt u/s 10(34) & 10(35)	Please enter the amount of gross dividend income which is chargeable to tax at normal applicable rates.
1b	Interest, Gross	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income.
1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty value	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/-

	of property in excess of such consideration	or 5% of the consideration, whichever is higher.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter any other income chargeable under the head 'income from other sources', at normal rates. Please specify nature and amount of such income.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e relating to 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d,and 2e below.

Please note for non-residents elements related to sl no. 1 will be added only if TRC flag is "Yes" at column no. 7 of S. No. 2e

Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability. |
2a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.

2bii	**Unexplained investments u/s 69**	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	**Unexplained money etc. u/s 69A**	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	**Undisclosed investments etc. u/s 69B**	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	**Unexplained expenditure etc. u/s 69C**	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	**Amount borrowed or repaid on hundi u/s 69D**	Please report in this column any amount borrowed on a *hundi*, or any repayment being due on a *hundi*, otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	**Any other income chargeable at special rate (***total of di to dxix***)**	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	List of types of income chargeable at special rate	(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)
		(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)
		(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)
		(iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)
		(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)

(vi)	Distributed income being interest referred to in section 194LBA(2) - chargeable u/s 115A(1)(a)(iiac)
(vii)	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)
(viii)	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A)& 115A(1)(b)(B)
(ix)	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b)
(x)	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)(a)
(xi)	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
(xii)	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)
(xiii)	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
(xiv)	Anonymous Donations in certain cases chargeable u/s 115BBC
(xv)	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA
(xvi)	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
(xvii)	Income by way of transfer of carbon credits - chargeable u/s 115BBG
(xviii)	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services

		where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.Paragraph EII of Part I of first schedule of Finance Act
		(xix) Tax on dividend received by an Indian company from specified foreign company-115BBD
2d	**Pass through income in the nature of income from other sources chargeable at special rates**	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation. Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.
	List of types of pass through income chargeable at special rates	PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency
		PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency
		PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund
		PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC
		PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD
		PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA
		PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency
		PTI-115A(1)(b)(A)- Income by way of royalty
		PTI-115A(1)(b)(B)- Income by way of fee for technical services
		PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency

		PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident
		PTI 115BBD - Income received by an Indian company from specified foreign company-115BBD
		PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)
		PTI-115AD(1)(i)proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD
		PTI-115BBA - Income of non-residents sportsmen or sports associations PTI-115BBC - Anonymous donations
		PTI-115BBDA - Dividend Income from domestic company exceeding 10 Lakh
		PTI-115BBF - Income from patent
		PTI-115BBG - Income from transfer of carbon credits
		PTI-Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.
2e	**Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)**	Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of column 2 of the given table. For Non-residents total of fields of column 2 will be computed only if TRC flag is "yes" In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10).

		Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in column no. 7 . This column is applicable only in case of Non-Residents. Please note if TRC flag is "No" income will be chargeable as per the applicable rates specified for such income .
3	**Deductions under section 57:-** *(other than those relating to income chargeable at special rates under 2a, 2b & 2d)*	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. Deduction under column "depreciation" will be available only if income is offered in column 1c
4	**Amounts not deductible u/s 58**	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	**Profits chargeable to tax u/s 59**	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.
6	**Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2erelating to 1)** *(If negative take the figure to 4i of Schedule CYLA)*	Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the gross income from other sources chargeable at normal rates *[item 1*] as reduced by income chargeable at special rates specified in item 2e (related to item 1) and further reduced by deductions u/s 57 *[item 3]* and as increased by amounts not deductible u/s 58 *[item 4]* and profits chargeable to tax u/s 59 *[item 5]*.
7	**Income from other sources (other than from owning race**	Please enter the aggregate of incomes chargeable under the head 'income from

	horses) (2+6) *(enter 6 as nil, if negative)*	other sources', excluding the income from activity of owning and maintaining race horses. This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].
8	**Income from the activity of owning and maintaining race horses**	Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of Gross receipts at item 8a, Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c Profit chargeable to tax as per section 59 relating to this activity at item 8d Compute the net income at item 8e as (8a - 8b + 8c + 8d) In case the net income computed at item 8e is negative, take this figure to item 11xv of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.
9	**Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)**	Please compute in this column the aggregate income chargeable under head 'income from other sources'. This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.
10	**Information about accrual/receipt of income from Other Sources**	Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column. The details have to be furnished separately for dividend income of the nature referred to in section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races,

		games, gambling, betting etc. referred to in section 2(24)(ix)

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

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession (excluding Income from life insurance business u/s 115B , speculation business and income from specified business) and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head.

Please note that loss from speculative business or specified business or Insurance Business u/s 115B cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

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

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

In a case where loss is computed under the head "income from house property", such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

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

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

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

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

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

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

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

should be mentioned in separate rows as indicated in the Schedule.

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

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

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

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

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

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

The column no 4, 9 & 12 are further divided into 3 columns . Please enter the pass through loss distributed by business trust and investment fund to its unit holders as per provisions of 115UB.

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

In row (xii), please enter the brought forward loss distributed by the Investment fund to the unit holders as per the sub section 2A of section 115UB.

In row (xiii) , please enter the balance brought forward loss of earlier years available for set off during the year i.e. row (xi-xii)In row (xiv), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

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

Sr. No.	The fields in row no. xv "2020-21(Current year losses to be carried forward)"	Source of Auto-population
1	House property loss (4c)	2xviii of schedule CYLA
2	Loss from business other than loss from speculative business and specified business (5c)	3xviii of schedule CYLA
3	Loss from speculative business (6)	B44 of schedule BP
4	Loss from specified business (7)	C50 of schedule BP
5	Loss from life insurance business u/s 115B (8)	E(iv) of schedule BP
5	Short-term capital loss (9c)	(2x+3x+4x+5x) of item E of schedule CG
6	Long-term capital loss (10c)	(6x+7x+8x) of item E of schedule CG
7	Loss from owning and maintaining race horses (11)	(8e of schedule OS, if –ve)

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

In row (xvii), please enter the amount of current year loss of Investment fund is distributed to unit holder out of row (xv) The losses under the head "house property", 'profit and gains of business or profession (other than speculative & specified business)", or 'capital gains' allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses & from speculative business can be carried forward only for 4 assessment years and there is no time limit to carry forward the losses from the specified business under 35AD.

Please ensure that taxpayers who have opted for section 115BA and 115BAA , the brought forward losses of earlier years has to recomputed by reducing the loss attributable to deductions under section 10AA, 32(1)(iia) , 32AD, 33AB , 33ABA , 35(1 (ii), 35(1)(iia), 35(1)(iii),35(2AA), 35(2AB), 35AD, 35CCC, 35CCD or deduction under part C of chapter VIA except for the those provided in said section .

Please note : Taxpayer has opted for section 115BA in the past year and had made the corresponding adjustment is that year, then no adjustments are required to be made in schedule CFL with respect to above mentioned sections.

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

In this Schedule, amount of brought forward unabsorbed depreciation and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year's income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

Please ensure that taxpayers who have opted for section 115BA and 115BAA , the unabsorbed depreciation of earlier years has to recomputed by reducing the loss

attributable to section 32(1)(iia)

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

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial no. 11(a) and should be taken to item no. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial no. 11(b) and should be taken to item no. 3(b) of Part A-OI (Other Information).

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

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

In case details are filled in schedule 10AA, providing details in S. No. "B" of schedule DI is mandatory.

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

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

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

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

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

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

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

Please note that :-

1. The total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.
2. No deduction will be allowed u/s 80G in case Donation in cash exceeds ₹

2,000/-

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

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

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

Please note that:-

1. The total amount of deduction claimed u/s 80GGA should also be separately mentioned in table 1 of the Schedule VI-A.
2. No deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 10,000/-

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

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

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

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

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

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

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

Schedule 80IB	Form Number	Field of the form

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

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

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

Schedule-VIA - **Deductions under Chapter VI-A**

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.			
Table 1. Part B- Deduction in respect of certain payments			
Column No.	**Section**	**Nature of deduction**	**Instruction**
Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter VIA?			Please indicate whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter VIA by ticking the applicable checkbox

Yes

No

If yes is selected, please ensure that relevant details are mentioned at S. No. "A" of schedule DI

- Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |
| **1a** | **80G** | **Deduction in respect of** | Please enter the amount of donations made during the year to charitable |

		donations to certain funds, charitable institutions, etc.	institutions or specified funds. Please fill up details of donations in Schedule 80G. Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.
1b	80GGB	Deduction in respect of contribution given by companies to political parties	If you are an Indian company, please enter the amount of contribution made by you to any political party or an electoral trust, during the year, which is eligible for deduction u/s 80GGB. Please note that no deduction shall be allowed under this section in respect of any sum contributed by way of cash.
1c	80GGA	Deduction in respect of donation for scientific research or rural development	Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA. Please fill up details of donations in Schedule 80GGA. Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- unless such sum is paid by any mode other than cash.
1d	80GGC	Deduction in respect of contributions given by any person to Political parties	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash.
Table 2. Part C- Deduction in respect of certain incomes **Please Note , if you have opted for Taxation u/s 115BA , 115BAA & 115BAB , you are not eligible to take deductions under part C of chapter VIA ,unless as specified below**			
2e	80-IA	Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in	Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA.

		infrastructure development, etc.	Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IA.
2f	80-IAB	**Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone**	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.
2g	80-IAC	**Special provision in respect of specified business**	In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business.
2h	80-IB	**Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings**	Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IB
2i	80-IBA	**Deductions in respect of profits and gains from housing projects**	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA.
2j	80-IC/ 80-IE	**Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States**	Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE. Please furnish the details of deduction claimed in respect of each eligible undertaking or enterprise in the Schedule 80-IC/80-IE.
2k	80JJA	**Deduction in respect of**	Please enter the amount of eligible deduction in respect of profits and gains

		profits and gains from business of collecting and processing of bio-degradable waste	derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA.
2l	80JJAA	Deduction in respect of employment of new workmen	Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.

Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year.

Please ensure that you have filed form 10DA at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)

Please note the if you have opted for taxation u/s 115BA, 115BAA & 115BAB , you are eligible to claim the deduction under this section. |
| 2m | 80LA(1) | Deduction in respect of certain incomes of Offshore Banking Units | Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1).-

Please ensure that you have filed form 10CCF at e-filing portal along with return of income |
| 2n | 80LA(1A) | Deduction in respect of Certain Income of unit of International Financial Services Centre | Please enter the amount of deduction in the respect of certain incomes of unit of "International Financial Services Centre which is eligible for deduction u/s 80LA(1A)

Please ensure that you have filed form 10CCF at e-filing portal along with return of income. |

			Please note the if you have opted for taxation u/s 115BAA you are eligible to claim the deduction under this section.
2o	**80PA**	**Deduction in respect of Income of Producer Companies**	Please enter the amount of deduction in respect of Income of producer companies which are eligible for claiming deduction u/s 80PA
Total Deduction under Part C (total of e to o)			This is an auto-populated field representing the total of deductions claimed in part c (total of "e to o ")
3		**Total Deductions**	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1) and total deduction claimed under part C (2).

Schedule-SI – Income chargeable to tax at special rates

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

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

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

Field No.	Field Name	Instruction
1	**Interest income**	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2	**Dividend income from domestic company**	Please enter the amount of dividend income received during the year from any domestic company
3i	**Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)**	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the • Rule 7A (income from manufacture of rubber), • Rule 7B (income from manufacture from coffee) or • Rule 8 (income from manufacture from tea) of the Income-tax Rules should not be included in the gross agricultural receipts here.
3ii	**Expenditure incurred on agriculture**	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income.
3iii	**Unabsorbed agricultural loss of previous eight assessment years**	Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
3iv	**Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP)**	Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40
3v	**Net Agricultural income for the year (i – ii – iii+iv)** *(enter nil if loss)*	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts *[3i]* as increased by Agricultural income portion related to Rule 7,7A,7B(1) ,7B(1A) & 8 *[3iv]* *and as* reduced by expenditure *[3ii]* and unabsorbed agricultural losses *[3iii]*.

3vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
4	Other exempt income,	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
5	Income not chargeable to tax as per DTAA	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.
6	Pass through income not chargeable to tax (Schedule PTI)	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
7	Total (1 + 2 + 3+ 4 + 5 + 6)	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year. This is an auto-populated figure representing the sum of figures computed as interest income at column [1], dividend income at column [2], net agricultural income at column [3], other exempt income at column [4], income not chargeable to tax as per DTAA at column [5] and pass through income not chargeable to tax at column [6].

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

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

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

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from dropdown menu:- Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name the name of business trust /investment fund in column no 3 .
PAN of the business trust/ investment fund	Enter the PAN of the business trust /investment fund in the text box in column no 4.
Head of Income & Current year income	Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains **(iii)** Other Source **(iv)** Income claimed to be exempt (please specify the section)
Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.
Net Income/ Loss (7-8)	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
TDS on such amount, if any	Enter the TDS deducted on such amount at column no 10

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

Schedule MAT - Computation of Minimum Alternate Tax payable u/s 115JB

In this Schedule, please furnish the details of computation of Minimum Alternate Tax (MAT) payable under section 115JB (special provisions for payment of tax by certain companies). This computation should be based on Profit and Loss

account which is laid before the Annual General Meeting (AGM) in accordance with the provisions of section 129 of the Companies Act, 2013. The MAT payable shall be 15 percent of the 'book profit' computed under section 115JB.

The computation of 'book profit' and MAT under this Schedule should be based on the audit report in Form No. 29B, which has to be filed electronically one month before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible in foreign exchange, the MAT payable shall be 9 percent of the 'book profit' computed u/s 115JB.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not required to compute the Minimum Alternate Tax as per section 115 JB.

Schedule MATC – Computation of tax credit u/s 115JAA

Credit for MAT paid in assessment year 2008-09 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year. However, the amount of credit is restricted to the extent of normal tax liability for the current assessment year exceeding the MAT liability for the current assessment year.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not eligible to take credit of taxes paid under MAT as per section 115JAA.

Schedule DDT– Details of tax on distributed profits of domestic companies and its payment

In case you are a domestic company and have declared, distributed or paid any dividends out of current or accumulated profits during the previous year, please enter the details of dividend declared, Dividend Distribution Tax (DDT) payable u/s 115-O and details of payment of DDT in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of declaration of any dividend, or distribution of any dividend, or payment of any dividend, whichever is earliest.

Please note that simple interest is chargeable under section 115P at the rate of 1% for every month or part thereof during which the payment of the DDT to the credit of the Central Government is delayed.

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible in foreign exchange, no tax on distributed profits is payable u/s 115-O on any amount declared, distributed or paid by way of dividends.

Schedule BBS - Details of tax on distributed income of a domestic company on buy-back of shares

In case you are a domestic company and have distributed any income on buy-back of sharesfrom a shareholder, please enter the details of distributed income of

the company, tax on distributed income payable u/s 115QA, interest payable for delay u/s 115QB, and details of actual payment of tax on distributed income in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of payment of any consideration to the shareholder on buy-back of shares.

Please note that simple interest is chargeable under section 115QB at the rate of 1% for every month or part thereof during which the payment of the tax on distributed income to the credit of Central Government is delayed.

Schedule TPSA - Details of tax on secondary adjustment as per section 92CE(2A)

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

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

Please note that the taxes paid under section 92CE(2A) will be treated as final payment and no further credit shall be claimed.

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

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

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

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

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.Please ensure that the details of foreign tax credit and income reported in schedule FSI in order to claim credit.
Schedule TR - Summary of tax relief claimed for taxes paid outside India

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

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

a summary of detailed information furnished in the Schedule FSI.

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

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

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

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

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

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

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

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

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

- ➢ Table A1 – Foreign depository accounts
- ➢ Table A2 - Foreign custodian accounts
- ➢ Table A3 - Foreign equity and debt interest
- ➢ Table A4 - Foreign cash value insurance contract or annuity contract
- ➢ Table B - Financial interest in any entity outside India
- ➢ Table C - Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period
- ➢ Table D - Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period
- ➢ Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- ➢ Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- ➢ Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

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

For this purpose,-

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

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

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

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

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

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

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

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

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

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

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

(2) the owner of record or holder of title is one of the following:-
  (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;

  (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;

  (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;

  (iv) a trust of which the resident assessee has beneficial or ownership interest;

  (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

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

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

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

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

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify

the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (10)and the relevant Schedule of the ITR at column (11) and (12).

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

For the purpose of this Schedule, the accounting period means the period comprising:-
   (a) from 1st January, 2019 to 31st December, 2019 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
   (b) from 1st April, 2019 to 31st March, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
   (c) that period of 12 months, which ends on any day succeeding 1st April, 2019, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

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

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

In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA , Even then you are required to report such foreign assets in the Schedule AL-1/AL-2 (if applicable)

Schedule SH-1 - Shareholding of Unlisted Company (other than a start-up for which Schedule SH-2 is to be filled up)

If you are an unlisted company other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or, please furnish the following details in respective columns of this Schedule:

   (i)   The details of shareholding as on 31st March, 2020;
   (ii)   The details of share application money pending allotment as on 31st

March, 2020; and

(iii) The details of shareholder who did not have a shareholding as on 31st March, 2020 but had a shareholding during the financial year 2019-20.

This schedule is not required to be filled up by the foreign unlisted company.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule SH-2 and not in this Schedule, otherwise fill this Schedule.

In case shares have been acquired by the shareholder by way of transfer, and not by way of allotment made by the company, the details of shareholding should be entered in the respective columns of the Table in Schedule SH-I, as under-

(i) Name of Shareholder: - Enter name of the person holding shares as on end of the previous year (current shareholder).
(ii) Date of allotment:-Enter date on which shares were transferred to the current shareholder as per companies register.
(iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.
(iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.
(v) Amount received: - Enter the total amount received by the company from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.

Further, PAN of shareholder should be furnished in Schedule SH-I, only if available. However, in case the shareholder is a non-resident, having no PAN, a default value can be entered in place of PAN such as "NORES9999N". Similarly, in case PAN of the shareholder is not available due to any other reason, a default value can be entered in place of PAN such as "NOAVL9999N"

Schedule SH-2 - Shareholding of Start-ups (which has filed declaration in Form-2 with DPIIT)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the following details of shareholding of the company in the respective columns of this Schedule:
(i) The details of shareholding as on 31st March, 2020;
(ii) The details of share application money pending allotment as on 31st March, 2020; and
(iii) The details of shareholder who did not have a shareholding as on 31st March, 2020 but had a shareholding during the financial year 2019-20.

In cases where shares of a start-up company have been acquired by the shareholder by way of transfer, the details of shareholding should be entered in the respective column of the table in Schedule SH-2, as under-

(i) Name of Shareholder: - Enter name of the person holding shares as on

   end of the previous year (current shareholder).

(ii) Date of allotment: -Enter date on which shares were transferred to the current shareholder as per companies register.

(iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.

(iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.

(v) Paid up value per share: - Enter the amount received by the company for each share, from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.

(vi) Share premium: - Enter the amount of premium per share at which shares were allotted by the company to the original shareholder.

Schedule AL-1 - Assets and liabilities as at the end of the year (for unlisted company other than start-up for which Schedule AL-2 is required to be filled up)

  If you are an unlisted company, please furnish the details of assets and liabilities of the company in the respective items of this Schedule. This schedule is not required to be filled up by the foreign unlisted company.

  Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule AL-2 and not in this Schedule, otherwise fill this Schedule.

Please note the following points:-

1. Details of assets held as stock-in-trade of business are also required to be reported in schedule AL-1 . In case jewellery/motor vehicle etc. is held as stock-in-trade of business, the drop-down value "stock-in-trade" should be selected against the field "purpose for which used", while filling up details in the relevant table (table „I" or table „H"). In such cases, only the aggregate values are required to be filled up, and the particular details of each asset held as stock-in-trade is not required to be reported.

2. In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA , The same is also required to report in the Schedule AL-1/AL-2 (if applicable)

3. In the departmental utility of ITR-6, at the beginning of Schedule AL-1/ Schedule AL2, the taxpayer is required to answer the question _"Do you have assets and liabilities as at the end of the year as mentioned in Schedule AL-1/Schedule AL-2?". In case the taxpayer selects "No" in the drop-down provided against the question, the details in Schedule AL-1/Schedule AL-2 are not required to be filled up. In case the taxpayer selects "Yes" in the drop-down provided against the question, it is mandatory to furnish the requisite details in at least one of the Tables given in Schedule AL-1/Schedule AL-2.

Schedule AL-2 - Assets and liabilities as at the end of the year (for start-up which has filed declaration in Form-2 with DPIIT only)

  In case you are a start-up and you have filed declaration in Form-2 with the

Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the details of assets and liabilities of the company in the respective items of this Schedule.

Schedule DI – Details of Investments

This schedule is required to be filled in the following cases:-

(i) Part A – If there is any investment/ deposit/ payments made between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter VIA for FY 2019-20.

(ii) Part B – If deduction u/s 10AA is claimed
(iii) Part C- If amount is utilized out of capital gain account

Field No.	Field Name	Instruction
A	**Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA**	
1	**Section**	Section will be auto-populated from Part B of Schedule VIA if deduction is claimed
2	**Eligible amount of deduction during FY 2019-20** **(As per Schedule VIA- Part B- Deductions in respect of certain payments)**	Eligible Amount of deduction will be auto-populated from Part B of Schedule VIA
3	**Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020#** **(Out of Col No.2)**	Please enter deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020# # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020
B	**Eligible amount of deduction u/s 10AA**	
1	**Undertaking as per schedule 10AA**	Undertaking will be auto-populated from schedule 10AA
2	**Amount of deduction as per schedule 10AA**	Amount of deduction will be auto-populated from schedule 10AA
3	**Date of letter of approval issued in**	Please enter date of letter of

	accordance with the provisions of the SEZ Act, 2005	approval issued in accordance with the provisions of the SEZ Act, 2005
4	**Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020^**	Please indicate if this is the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020^ by ticking the applicable check-box: ☐ Yes ☐ No ^ - Time-limit relaxed to 31.03.2021 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020
C	**Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB**	
	Long Term Capital Gain	
1	**Section**	Section will be auto-populated from S. No. B10a of schedule CG
2	**Amount utilised out of Capital Gains account** **(As per S. No. B10a of Schedule CG)**	Amount will be auto-populated from S. No. B10a of schedule CG
3	**Amount utilised between 01.04.2020 to 30.06.2020***	Please enter amount utilised between 01.04.2020 to 30.06.2020*
	Short Term Capital Gain	
1	**Section**	Section will be auto-populated from S. No. A7a of schedule CG
2	**Amount utilised out of Capital Gains account** **(As per S. No. A7a of Schedule CG)**	Amount will be auto-populated from S. No. A7a of schedule CG
3	**Amount utilised between 01.04.2020 to 30.06.2020***	Please enter amount utilised between 01.04.2020 to 30.06.2020*

		* - Time-limit relaxed to 30.09.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

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

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

Schedule FD – Break-up of payments/receipts in Foreign currency

In case of an assessee who is not liable to get accounts audited u/s 44AB, the details of receipts and payments made during the year in foreign currency should be filled up in this Schedule. The break-up of receipts and payments in foreign currency is required to be reported only in respect of business operations in India.

Part B – TI - Computation of total income

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

Field No.	Field Name	Instruction
1	**Income from house property**	Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP.

		In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.
2	**Profits and gains from business or profession**	Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A39, F3(ii) and F3(iii) of Schedule BP respectively.

In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item F of Schedule BP for intra-head set-off against income from speculative business or specified business or income from life insurance business u/s 115B, if any, for the current year.

The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.

In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should be taken to Schedule CFL directly for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.

Please enter the amount of business profits which are chargeable to tax at |

		special rates u/s 115BBF (*income from patents*) or u/s 115BBG (*income from transfer of carbon credits*) or u/s 115B (income from insurance business) at column 2(iv). The loss from life insurance business should be taken to schedule CFL for carry forward to subsequent years, as permissible. The aggregate amount of profits and gains from business or profession will be auto0populated at column 2(v). In case the computed figure is a loss, please enter nil in column 2(v).
3	**Capital gains**	Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG. In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible. Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).
4	**Income from other sources**	Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively. In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column

		4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.
		In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.
5	**Total of head wise income**	Please enter the aggregate of incomes computed under various heads in this column. This field will be auto-populated as aggregate of total of Income from house property *[1]* , *Profit & gains from Business & profession [2v]* , *Capital Gains[3c]* and *income from other sources [4d]*
6	**Losses of current year to be set off against 5**	Please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.
7	**Balance after set off current year losses (5-6)**	Please enter remaining current year income after inter-head set-off of current year losses. This is an auto-populated figure taken as aggregate of head-wise income [*column (5)*] as reduced by current year losses allowed to be set-off [*column (6)*].
8	**Brought forward losses to be set off against 7**	Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed depreciation or allowance, if any, to the

		extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA. This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.
9	**Gross Total income (7-8)**	Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances. This is an auto-populated figure taken as balance of current year income [*column (7)*] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [*column (8)*].
10	**Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9**	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9). This figure should be taken from column (i) of Schedule SI.
11	**Deductions under Chapter VI-A**	Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form. In column 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) of Schedule VI-A. The claim here should be limited up to total of Income chargeable at normal rates i.e. aggregate of total of row (i+ii+iv+v+viii+xiii+xiv) of BFLA column 5 of schedule BFLA

		In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto the amount oprofits from specified business [column 5(ii) of schedule BFLA]. In column 11(c), the total claim of deduction under Chapter VI-A should be entered i.e. total of 11(a) and 11(b)
12	**Deduction u/s 10AA**	Please enter the total amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA. Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.
13	**Total income**	Please enter the amount of total income chargeable to tax for the previous year at this column. This is an auto-populated figure taken as Gross Total Income [*column (9)]* as reduced by total deductions claimed under chapter VI-A [*column 11(c)]* and deductions claimed u/s 10AA [*column (12)]*.
14	**Income chargeable to tax at special rates**	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income. This figure should be taken from column (i) of Schedule SI.
15	**Income chargeable to tax at normal rates**	Please enter the amount of total income for the previous year which is chargeable to tax at normal rates in this column. This is an auto-populated figure taken as Total Income [*column (13)]* as reduced by total income chargeable at special rates [*column 14]*.
16	**Net agricultural income**	Please report in this column net agricultural income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.

		Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.
17	**Losses of current year to be carried forward**	Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years. This figure should be taken head-wise total of row (xv) of Schedule CFL.
18	**Deemed income under section 115JB**	Please report in this column 'book profits' computed u/s 115JB for the purpose of determining Minimum Alternate Tax (MAT) payable for the current year. Please ensure to fill up Schedule MAT of this ITR form.

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

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

Field No.	Field Name	Instruction
1	**Tax payable on deemed income under section 115JB**	In column 1(a), please enter the amount of the Minimum Alternate Tax (MAT) payable on 'book profits' computed under section 115JB, as per item No. 10 of Schedule MAT. Compute surcharge and health and education cess leviable on MAT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on 'book profit' as aggregate of MAT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.
2	**Tax payable on total income**	Please compute tax payable on total income as per normal provisions in this column. In column 2(a), compute tax at normal applicable rates on the total income

		chargeable at normal rates, as entered at column 15 of Part B-TI. In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In column 2(c), please enter the amount of tax payable on total income, which is aggregate of tax payable at normal rates [2(a)] and tax payable at special rates [2(b)]. Compute surcharge and health and education cess leviable on tax liability in columns 2(d) and 2(e) respectively. In column 2(f), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(c), 2(d) and 2(e) respectively.
3	**Gross tax payable**	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross MAT liability [*column 1(d)]* and gross tax payable as per normal provisions [*column 2(f)*].
4	**Credit under section 115JAA of tax paid in earlier years**	In case the gross MAT payable is higher than the gross tax payable as per normal provisions, please enter in this column MAT credit of earlier years utilized against the gross MAT payable for this year. The figure of MAT credit utilized should be taken as per Schedule MATC.
5	**Tax payable after credit under section 115JAA**	Please enter the net tax payable for the year after allowing credit of MAT of earlier years (if applicable).
6	**Tax relief**	In column 6(a), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A. In column 6(b), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.

		In column 6(c), please compute the aggregate of claims of tax relief in the above columns.
7	**Net tax liability (5 – 6c)**	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
8	**Interest and Fee payable**	In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A. In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B. In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C. In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F. The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31st December, 2020. However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-. In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.
9	**Aggregate liability (7+8e)**	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
10	**Taxes Paid**	In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.

		The details of these tax payments should be mentioned at column 15 of Part B-TTI.
11	**Amount payable**	In case the aggregate amount payable *[column (9)]* is higher than the taxes paid for the year *[column (10e)]*, please compute the net amount payable after claiming credit of taxes paid.
12	**Refund**	In case the taxes paid for the year *[column (10e)]* is higher than the aggregate amount payable *[column (9)]*, please compute the net amount refundable.
13	**Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No)**	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India , please select "no" for the drop down available at "**Do you have a bank account in India**"
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or as per SWIFT code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
	Country of Location	Please enter the country of location of bank in case of non-resident
	IBAN	Please enter IBAN in case of bank accounts other than India
14.	**Do you at any time during the previous year,-** **(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or** **(ii) have signing authority in any account located outside India; or**	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure

	(iii) have income from any source outside India?	to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'.

Item No.15 - Tax payments

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

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

Part- B - Details of Tax Deducted at Source on income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor		
Column No.	**Field Name**	**Instruction**
2	**TDS credit relating to self /other person** *[Other person as per Rule 37BA(2)]*	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list. Self Other person
3	**PAN/Aadhaar No. of other person** *(If TDS credit related to other person)*	In case TDS credit relates to other person [*as specified in column (2)*], please enter PAN/Aadhaar of the other person.
4	**TAN of the Deductor/PAN or Aadhaar No. of Tenant/Buyer**	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN or Aadhaar number of the tenant or the buyer.
5 & 6	**Unclaimed TDS brought forward (b/f)**	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Please Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the

Column No.	Field Name	Instruction
		hands of any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows.
7 & 8	**TDS of the current financial year (TDS deducted during the FY 2019-20)**	Please enter the amount of total tax deducted at source for the current financial year. Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2).
9 & 10	**TDS credit being claimed this year** *(only if corresponding income is being offered for tax this year)*	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of r any other person as per rule 37BA(2). In some cases, TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then in such cases no TDS credit should be claimed under the column "in own hands" for the current year. If this is done, the column "Corresponding receipt offered" is greyed-off and is not required to be filled up.
11 & 12	**Corresponding receipt offered**	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income, and head of income under which income is offered in column 11 and column 12 respectively.
13	**TDS credit being carried forward**	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

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

Column No.	Field Name	Instruction
Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
2	**Tax deduction and Tax Collection Account Number of the Collector**	Please enter the TAN of the Collector.

3	**Name of the Collector**	Please enter the name of the Collector.
4 & 5	**Unclaimed TCS brought forward (b/f)**	Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4 & 5) and TCS of the current financial year (col. 6) should be reported in different rows
6	**TCS of the current financial year (TCS collected during the FY 2019-20)**	Please enter the amount of Tax collected at source for the current financial year.
7	**Amount out of (5) or (6) being claimed this year** *(only if corresponding receipt is being offered for tax this year)*	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income.
8	**Amount out of (5) or (6) being carried forward**	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

Verification:

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

The return of income can be verified by the Managing Director of the company. In case the Managing Director is not able to verify the return for any unavoidable reason, or there is no Managing Director, the return can be verified by any other Director of the company.

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

Tax Rates as per the normal provisions of Income Tax Act for the income other than covered in schedule SI

Type of Company	Tax Rates	Surcharge		Health & Education Cess
Domestic Company		Total Income exceeds 1 Crore rupee	Total income exceeds 10 cores	

		but less than 10crores		
Section 115BA	25%	7%	12%	4%
Section 115BAA	22%	10%	10%	4%
Section 115BAB	15% (PGBP) 22% (other than PGBP)	10%	10%	4%
If Not covered above ,				
Gross receipt in the previous year 2017-18 does not exceed 400 crores is flagged as "yes"	25%	7%	12%	4%
Gross receipt in the previous year 2017-18 does not exceed 400 crores is flagged as "NO"	30%	7%	12%	4%
Foreign Company	40%	2%	5%	4%

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BUSINESS CODES FOR ITR FORMS FOR A.Y 2020-21

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004

	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025

	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031
	Manufacture of wood and wood products, cork, straw and plaiting material	04032
	Manufacture of paper and paper products	04033
	Publishing, printing and reproduction of recorded media	04034
	Manufacture of coke oven products	04035
	Manufacture of refined petroleum products	04036
	Processing of nuclear fuel	04037
	Manufacture of fertilizers and nitrogen compounds	04038
	Manufacture of plastics in primary forms and of synthetic rubber	04039
	Manufacture of paints, varnishes and similar coatings	04040
	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047
	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and non-ferrous metals	04057
	Manufacture of non-metallic mineral products	04058

	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062
	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufacture of lifting and handling equipment	04065
	Manufacture of other general purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067
	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091

	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts- civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003

	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories-wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026

	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005

	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011

	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001

	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_1
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006

	Private households as employers of domestic staff	21007
	Event Management	21008_1
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified

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

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

List of Category A Rules for ITR 6 are as below:

S.No.	Description of Rules	Mapping of Rules for ITR-6
1	Value claimed in 80-IA field in sch VI A cannot be higher than the value in Sch 80-IA	If the value at field (2e) of Part C-Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at S. No. (f) of schedule 80IA
2	Assessee cannot claim deduction u/s 80IA without filling Schedule 80IA	If the value at field (2e) of Part C-Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled. Note : Value at field f "Total deductions under section 80-IA " should be equal to 2e of VIA (1st column) .
3	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d +e)	If value at field f is not equal to the sum of S. No. (a+b+c+d+e)
4	Total Part C deduction under schedule VI-A cannot exceed Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable after adjusting the current & brought forward losses and reducing income u/s 44AE "	In Schedule VI-A, under "Part -C deduction in respect of certain incomes", in S. No. 2 , claimed is more than the amount shown in S. No. ii5 of schedule BFLA
5	Assessee cannot claim deduction u/s 80IA , if return is filed under section 139(4) of the Income Tax Act	Deduction u/s 80IA in S. No. (e) of schedule VIA is greater than zero and section is selected as 139(4) in the return. (date of filing of return is beyond due date of filing of return ie. 31st October 2020 or date as extended)
6	Value claimed in 80-IB field in sch VI A cannot be higher than the value in Sch 80-IB	If the value at field (h) of Part C-Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (n) of Schedule 80-IB
7	Assessee cannot claim deduction u/s 80IB without filling Schedule 80IB	If the value at field (h) of Part C-Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IB Note : value at field n "Total deduction under section 80-IB " should be equal to 2h of VIA. (1st column)

8	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to m)	If value at field n is not equal to the sum of S. No. a to m
9	If assessee is claiming 80IB has not filed return of income within due date or extended Due date	Deduction u/s 80IB in S. No. (h) of schedule VIA is greater than zero and section is selected as 139(4) in the return (date of filing of return is beyond due date of filing of return i.e. 31st October 2020 or date as extended)
10	Value claimed in 80-IC or 80IE field in sch VI A cannot be higher than the value in Sch 80-IC	If the value at field (j) of Part C-Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (e) of Schedule 80-IC/80IE must be filled.
11	Assessee cannot claim deduction u/s 80IC/80IE, without filing Schedule 80IC	If the value at field (j) of Part C-Deduction in respect of certain incomes of Schedule VI-A is more than ZERO than Schedule 80IC/80IE must be filled. Note : value at field e "Total deduction under section 80-IC or 80-IE " should be equal to 2j of VIA (1st column) .
12	Schedule 80-IC/80IE S. No. e should be equal to sum of sl. no. a to dh	If value at field e is not equal to the sum of S. No. a +b+c+dh
13	Schedule 80-IC or 80IE S. No. dh should be equal to sum of sl. no. (da+db+dc+dd+de+df+dg)	if value at field dh is not equal to the sum of S. No. (da+db+dc+dd+de+df+dg)
14	In Schedule EI S. No. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI	If in Schedule EI Sl. No. 6 is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund
15	In Schedule EI S. No. 7 is not equal to sum of S. No. 1+2+3(v)+4+5+6	Schedule EI S. No. 7 is not equal to sum of S. No. 1+2+3(v)+4+5+6
16	In Schedule EI S. No. 3v should be equal to sum of S. No. i-ii-iii+iv	Schedule EI S. No. 3iv is not equal to S. No. i-ii-ii+iv Note: This rule will be applicable only when output of Sl. No. i-ii-iii+iv is positive or equal to 0.
17	In Schedule EI S. No. 3 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to S. No. 40 of Schedule BP	Schedule EI S. No. 3 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to S. No. 40 of Schedule BP
18	Income selected in 2"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI	Amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2c is not equal Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income **(as referred in sl. no. 2e)** under given section provided

		TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section **(as referred in sl. no. 2e)**
19	Income selected in S. No. 2 "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI	amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2d is not equal Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)
20	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in S. No. 2a schedule OS	amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in S. No. 2a of schedule OS Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)
21	In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding	amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not

	income offered in S. No. 2b of schedule OS	equal to amount offered in S. No. 2b of schedule OS
22	In schedule SI, Income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI should match with amount of income offered in S. No. 3e of schedule BP	If value at field" income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI is not equal to S. No. 3e of schedule BP
23	In schedule SI, Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in S. No. 3d of schedule BP	In schedule SI , Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3d of schedule BP
24	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in S. No. 2e of schedule OS	amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in S. No. 2e of schedule OS
25	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG- DTAA fields	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT , STCG -DTAA, LTCG- DTAA
26	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field 112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units, STCG & LTCG chargeable as per DTAA
27	In schedule SI, No special Income shown in column (i) but tax at special rates computed in Column (ii)	Part B TTI Sl. No. 2b is not consistent with total of Col.(ii) of Schedule SI
28	In schedule SI , Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to corresponding income in S. No. 5vi of schedule BFLA	Total of income u/s 111A or section 115AD(1)(ii) Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI is not equal to S. No. 5vi of schedule BFLA
29	In schedule SI , Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to corresponding income S. No. 5vii of schedule BFLA	Total of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in schedule SI is not equal to S. No. 5vii of schedule BFLA

30	In schedule SI , Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) should be equal to corresponding income in S. No. 5xi of schedule BFLA	Total of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SI is not equal to S. No. 5xi of schedule BFLA
31	In schedule SI , Sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 115AC (LTCG for non-resident on bonds/GDR), 112A , section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in column no (i) should be equal to corresponding income in S. No. 5xi of schedule BFLA	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), **112(1)(c)(iii)** (LTCG for non-resident on unlisted securities), 112A (LTCG on sale of shares on which STT is paid), **115AB** (LTCG for non-resident on units referred in section115AB), **115AC(1)(c)** (LTCG for non-resident on bonds/GDR), **115AD(1)(iii)**-LTCG by FII, 115AD(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 corresponding income as per schedule BFL
32	In schedule SI , Total of Income (i) of schedule should match with sum of individual line items	Total of all special incomes at (i) should match with total income in schedule SI
33	In schedule SI , Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI	Total of all tax on special incomes at (ii) should match with total tax in schedule SI
34	80G claimed in S. No. (a) of Sch VI A but details not provided in Schedule 80G	In schedule VIA , value in field 80G (Pt. a) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
35	In Schedule VIA S. No. 3 should be equal to total of S. No. 1&2	In Schedule VIA S. No. 3 is not equal to total of S. No. 1&2
36	In Schedule VIA S. No. 1"Total Deduction under Part B (a + b + c+d)" should be equal to sum of S. No. S. No. a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + S. No. d " section 80GGC"	In Schedule VIA S. No. 1"Total Deduction under Part B (a + b + c+d)" is not equal to total of S. No. S. No. a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + S. No. d " section 80GGC"
37	In Schedule VIA S. No. 2"Part C - Deduction in respect of certain incomes" should be equal to total of S.	In Schedule VIA S. No. 2"Deduction in respect of certain incomes" is not equal

	No. e "section 80-IA " to S. No. o "section 80PA"	to total of S. No. e "section 80-IA " to S. No. o "section 80PA"
38	Deduction claimed u/s.80IBA is not allowed as return is filed under section 139(4) of the Act	Deduction is claimed u/s.80IBA(S. No. 2i of schedule VIA) and section is selected as 139(4) and in the return is being filed after due date or extended due date
39	Deduction claimed u/s.80JJAA is not allowed as return is filed under section 139(4) of the Act	Deduction is claimed u/s.80JJAA (S. No. 2l of schedule VIA) and section is selected as 139(4) and in the return is being filed after due date
40	Deduction claimed u/s.80JJA is not allowed as return is filed under section 139(4) of the Act	Deduction is claimed u/s.80JJA(S. No. 2k of schedule VIA) and section is selected as 139(4) and in the return is being filed after due date
41	In Schedule VIA - Part C - Deduction cannot be allowed as return is filed under section 139(4) of the Act	Deduction is claimed in Sl. No. 2 Part C of schedule VIA and date of filing the return in Part A General is after the due date specified u/s 139(1) or extended due date and section is selected as 139(4)
42	In Schedule PTI, Col. 9 should be equal to Col. 7-8	In schedule PTI Col. 9 is not equal to output of Col. 7-8
43	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
44	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
45	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
46	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
47	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)	In schedule FSI, column e is not lower of column c or column d
48	Schedule FSI is not applicable for non-residents	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
49	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.
50	In schedule TR, S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" should be equal to total of column d "Total tax relief available" wherever section 90/90A is selected in column e "Section under which relief claimed"	In Schedule TR, S. No. 2 is not equal to sum of col no 1d if col no e is 90/90A
51	In schedule TR, Sl. No. 3, Total Tax relief available in respect of country where DTAA is not applicable should be equal to total of column d "Total tax relief available" wherever section "91" is	In Schedule TR, S. No. 3 is not equal to sum of col no 1d if col no e is 91

	selected in column e "Section under which relief claimed"	
52	In schedule TR, S. No. 2+3 is should be equal to sum total of column 1d	In schedule TR, S. No. 2+3 is not equal to total of column 1d
53	Schedule TR is not applicable for non-residents	In Part A General, residential status is Non Resident and details are filled in Schedule TR
54	In Schedule TR, Col C "Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country	In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country
55	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
56	If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily filled.	If "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is zero or null.
57	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled.	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled.
58	In Schedule TCS, "The Amount of TCS claimed this year" Column 7 is more than "Tax collected"	If in "Schedule TCS" S. No. 7 is more than TOTAL OF S. No. 5 & 6
59	In Schedule IT , Total of col 5 Tax Paid/Amount should be equal to sum of individual values	Total is not equal to sum of individual values mentioned in column 5
60	In Schedule TCS total of col 7 "TCS credit out of (5) or (6) being claimed this year" should be equal to sum of individual values	In schedule TCS -Total of column 7 " TCS claimed this year" is not equal to Sum of individual values of column
61	In Schedule TDS (Other than salary)[As per Form 16A/16B/16C], , "The Amount of TDS claimed this year" is more than "Tax deducted"	If in Schedule TDS 1 S. No. "9" is more than S. No. "7" or S. No. "6" or TDS of 8.
62	In Schedule TDS (As per Form 16A/16B/16C)/TCS, year of tax deduction cannot be '0' / 'null' if there is a claim brought forward of TDS	In Schedule TDS 1, TDS (As per Form 16B/16C)/TCS, TDS b/f is greater than zero, then "Financial Year in which deducted" cannot be Zero or null
63	In Schedule TDS -1 or TDS 2 total of 'TDS Credit claimed this year" should be equal to sum of individual values	In schedule TDS -1 -Total TDS credit claimed this year is not equal to sum of individual values mentioned
64	In Schedule TDS -1 or TDS-2 , Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows	If Col 6 & Col 7 of Schedule TDS1 (Other than salary) and Schedule TDS2(Other than salary) are filled in the same row. Note: If both the field are more than zero in the same row, then it should block the xml.

65	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 furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),
66	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. Note : If value at column 9>0, then only rule will be applicable.
67	In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),, if TDS is claimed then Corresponding Income offered - "Gross Amount " and "Head of Income" is to be mandatorily filled.	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
68	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor)	If in Schedule TDS (1), 15B1, Sl. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(1), 15B1, S. No. 9 "TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim.
69	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16B/16C furnished by Deductor)	If in Schedule TDS (2), 15B2, Sl. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(2), 15B2, S. No. 9"TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim.
70	In Schedule TDS 1 or TDS-2 , TDS credit relating to other person is selected but the PAN of other person is not provided	In Schedule TDS1 or TDS 2 , If TDS in Col 8/ Col 10 is more than 0 and Col 3 is 0 or Null
71	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 furnished by Deductor),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor)If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero

72	In Schedule TDS1 or TDS2 , claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" or "TDS deducted	In Col No.9 "Claimed in own hands" amount entered is more than col.no 6 "TDS b/f" or Col no. 7 "TDS Deducted"
73	In the return filed "Gross Total Income" and all the heads of income is entered as "nil or 0" but tax liability has been computed and paid.	In Schedule Part B-TI, all fields from Income from House property to Income from other Sources is zero or null AND In Schedule HP S. No. 4 Total is zero or null AND I**n Schedule BP S. No. D & E Incom**e chargeable under the head Business or Profession is zero or Null AND In Schedule OS S. No. 9 Income under the head income from other sources AND In Schedule CG S. No. Income Chargeable under the head Capital gains is zero or null AND In schedule SI, all values in column "Income" are Zero or Null AND In Part B-TTI - Tax at Normal Rate or Tax at Special Rate or Tax payable on total income or Gross Tax liability is Greater than 100 AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100 or TCS is MORE THAN 100 AND/OR In Schedule MAT, Book profit u/s 115JB is less than or equal to Zero or Null AND In Part B-TTI - Tax payable on deemed total income u/s 115JB is Greater than 100 or Total Tax payable on deemed Total income is Greater than 100. AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100 or TCS is MORE THAN 100
74	In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" should be equal to total of pt. (2i + 2ii + 2iii+2iv)	In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" IS NOT EQUAL TO total of pt. (2i + 2ii + 2iii+2iv)
75	In schedule -Part B TI the value in pt. 3av -"Total Short term " should be equal to total of pt. (3ai+3aii+3aiii+3aiv)	In schedule -Part B TI the value in pt. 3av -"Total Short term "IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv)

76	In schedule -Part BTI the value in pt. 3biv -"Total Long term " should be equal to total of pt. (3bi+3bii+3biii)	In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii)
77	In schedule -Part B TI the value in pt. 3c -"Total Capital gains" should be equal to total of pt. (3av + 3biv)	In schedule -Part B TI the value in pt. 3c -"Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv)
78	In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" should be equal to total of pt.(4a + 4b + 4c)	In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c)
79	In schedule -Part B TI the value in pt. 6 should be EQUAL TO total of pt.(1 + 2v + 3c+ 4d)	In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2v + 3c+ 4d)
80	Tax credit shown by assessee in Part B-TTI/ Tax Paid schedule is inconsistent with the claims made in relevant schedules	If Total of pt10a (Advance Tax) & 10d(Self-Assessment Tax) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 15A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT " OR If value in pt. 10b is NOT EQUAL TO sum of Total value of col 9((Amount claimed in own hands) in pt. 15B1 (TDS from other than salary) Total value of col 9 (Amount claimed in own hands) in pt. 15B2 OR If value in pt. 10c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 15C-TCS
81	Income claimed under the head House Property in Part B TI, but Schedule HP is not filled	In Part B TI , the value in Pt. 1 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties)
82	Income claimed under the head BP "**other than speculative & specified Business**" in Part B TI is not equal to schedule BP "Part A"	In Part B TI ,the value in Pt. **2(i)** -"Profit and gains from business other than speculative business and specified business " is greater than zero AND this value is NOT EQUAL TO "**A39** Net Profit or loss from business or profession other than speculative business and specified business " field of Schedule BP.
83	In schedule Part B-TI, Income claimed in Short term chargeable @15% ,but Table E in Sch CG not filled	In Part B TI , the value in Pt. 3ai -"Short term chargeable @15% >0 AND

		this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG
84	In schedule Part B-TI, Income claimed in Short term chargeable @30% ,but Table E in Sch CG not filled	In Part B TI , the value in Pt. 3aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG
85	In schedule Part B-TI, Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled	In Part B TI , the value in Pt. 3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
86	In schedule Part B-TI, Income claimed in STCG chargeable at special rates in India as per DTAA , but "Table E in Schedule CG" is not filled	In Part B TI , the value in Pt. 3aiv -"Short term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG"
87	In schedule Part B-TI, Income claimed in Long term chargeable @10% ,but Table E in Sch CG not filled	In Part B TI , the value in Pt. 3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
88	In schedule Part B-TI, Income claimed in Long term chargeable @20%,but Table E in Sch CG not filled	In Part B TI , the value in Pt. 3bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG"
89	In schedule Part B-TI, Income claimed in LTCG chargeable at special rates in India as per DTAA , but "Table E in Schedule CG" is not filled	In Part B TI , the value in Pt. biii -"Short term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG"
90	In income from other sources "Income from sources other than from owning Race Horses & Income chargeable at special rate" is claimed at Sch-Part B TI, but Sch-OS is not filled	In Part B TI , the value in Pt. 4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS
91	In income from other sources "Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled	In Part B TI , the value in Pt. 4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS
92	In income from other sources "Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled	In Part B TI , the value in Pt. 4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS
93	In Part B-TI Losses of current year set off against income from all the heads should be equal to the "Total losses set off" at Schedule CYLA.	The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xvii" , "3xvii " and "4xvii of Schedule CYLA

94	The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA	The value in Pt. 8- Brought forward losses set off against 7 of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA
95	In part B ,TI ,the value of GTI(pt9) should be equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) or "0" whichever is higher	In part B ,TI ,the value of GTI(pt. 9) is not equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) Note : If result is -ve, restrict to Zero
96	Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled	In Part B TI, value in Pt.12 - "Deduction u/s 10AA" is not equal to sum total of deductions mentioned in Schedule 10AA
97	In schedule Part B -TI, Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"	In Part B TI, the value in field 13(Total Income) should be value of pt. 5 -6-8-11c-12 "ROUNDING OFF as per Sec 288 DONE In Total Income field"
98	In Part B TTI, the value in pt. 2c should be equal to the total of (2a + 2b)	In Part B TTI, the value in pt. 2c is not equal to the total of (2a + 2b)
99	In schedule Part B -TTI, The amount at "Gross tax liability" is different with the sum of (Tax Payable, Surcharge & Education Cess)	In Part B TTI, the value in pt. 2f is not equal to total of (2c + 2diii +2e)
100	Tax Relief claimed under Section 90/90A in Part B TTI should be equal to amount entered in S. No. 2 of Schedule TR.	In Part B TTI, the value in field pt. 6a is not equal to value in pt. 2 of Schedule TR
101	Tax Relief claimed under Section 91 in Part B TTI should be equal to amount entered in S. No. 3 of Schedule TR.	In Part B TTI, the value in field pt. 6b is not equal to value in pt. 3 of Schedule TR
102	"Total Tax Relief" is different with the sum of (Relief u/s 90/90A and Relief u/s 91).	In Part B TTI, the value in pt. 6c is not equal to total of (6a + 6b)
103	"Total Interest & fee Payable" is different with the sum of "Interest & fee u/s 234A + 234B + 234C+234F"	In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) .
104	"Aggregate liability" is different with the sum of "Net tax liability plus Total Interest & fee Payable"	In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e)
105	"Total Taxes Paid" is different with the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"	In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d).
106	IFSC under "Bank Details" is not matching with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database.	IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database.
107	The breakup of deductions under Chapter VIA (a) of Part B TI should be shown in Sch VI A .	In Part B TI, value in Pt.11a - Part B of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction

		under chapter VI-A Part B System Calculated value is" "Zero" or "NULL".
108	The breakup of deductions under Chapter VIA (b) of Part B TI should be shown in PART C of Sch VI A .	In Part B TI, value in Pt.11b - PART C of Chapter VI-A is greater than zero AND In "Sch VIA ", the field Total deduction under chapter VIA Part C System Calculated value is" "Zero" or "NULL".
109	Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".	If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 10e- 9 (only if the difference is positive)
110	Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid"	If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 9-10e (only if the difference is positive)
111	In schedule part BTI- Deduction u/s 10AA should be consistent with the deduction mentioned in schedule 10AA',	The value of field (12) of Part B- TI cannot be more than the value in field "Total deduction under section 10AA" of schedule-10AA
112	In Part B-TI, Net agricultural income/ any other income for rate purpose should be equal to S. No. 3v of schedule EI	If value at field 16 of part B TI is not equal to sum of S. No. 3v of EI
113	In schedule part B TI, deduction under chapter VI-A, Part-C should be equal to S. No. 2 of schedule VI-A	In schedule B TI, S. No. 11b is not equal to S. No. 2 of schedule VI-A
114	S. No. 11c should be equal to sum of sl 11a+11b or 9-10 of part B TI whichever is lower	S. No. 11c should be equal to sum of sl 11a+11b Note : This check will be limited to 9-10 of Part BTI
115	The value in pt 7 of Part BTI should be equal to pt. 5-6	The value in pt 7 of Part BTI is not equal to pt. 5-6
116	In Schedule Part BTTI, S. No. 3 should be equal to Sl.no1d or 2f whichever is higher	If S. No. 3 is not equal to Sl.no1d or 2f whichever is higher
117	In Schedule Part BTTI, Tax payable after credit u/s 115JAA , is not equal to sum of S. No. 3 -4	S. No. 5 is not equal to sum of S. No. 3 -4 Note: This rule is applicable if Sl No. 3 is higher than 4
118	In Schedule Part BTTI, S. No. Net tax liability is not equal to difference of individual amounts	S. No. 7 is not equal to S. No. 5-6c Note: This rule is applicable if 5 is greater than 6c

119	Income chargeable to tax at special rate has been shown only in Sch.Part-B – TI,without giving the details of the same in the relevant schedules,viz.,Sch.BP/CG/Sch.OS and Sch.SI.	In Part B-TI, S. No. 2(iv) Income chargeable to tax at special rates is More than zero AND In Sch BP, A3(d) u/s 115BBF and A3(e) u/s 115BBG and 3(iv) of table E is zero or null OR In Part B-TI, STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income SI no. A(3)(ie),A(3)(iie),A(4)(a),A(8)(a) (15% only) fields are zero/null OR In Part B-TI, STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income SI. no. A(5)(e),A(8)(b) (30% only) fields are zero/null OR In Part B-TI, LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income S. No. B4(i)(e),B(5)(,B(7)(i)(e),B(7)(ii)(e),B(7)(iii)(e),B(8),B(11)(a) (10% only) fields are zero/null OR In Part B-TI, LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income S. No. B(1)(e),B(2)(e),B(3)(e),B(6)(c),B(9)(e),B(10),B(11)(b)(20% only) fields are zero/null OR In Part B-TI, STCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of S. No. A9(columns 2) & A9b all fields are zero/null OR In Part B-TI, LTCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of S. No. B12(columns 2) & B12b all fields are zero/null OR In Part B-TI, OS special income is MORE THAN ZERO AND in sch. OS, all relevant income (OS

		special incomes only) and DTAA-OS fields are zero/null. AND In schedule SI, total of column (i) is less than to SUM of (STCG 30%**(3aii)**, STCG 15%**(3ai)**, LTCG 10%**(3bi)**,LTCG 20%**(3bii)** , STCG DTAA Income**(3aiv)**, LTCG DTAA Income**(3biii)** & OS special income & OS DTAA Income **(4b)**+ Schedule BP **(2vi)** in schedule BTI) (Ignore +/- 100)
120	Income claimed under the head BP **"Speculative Business"** in Part B TI is not equal to schedule BP	In Part B TI ,the value in **Pt 2(ii) -**"Profits and gains from speculative business" is greater than zero AND this value is NOT EQUAL TO **"Pt. 3ii Income from Speculative Business"** field in Table **F** of Schedule BP.
121	Income claimed under the head BP**"Specified Business"** in Part B TI is not equal to schedule BP	In Part B TI ,the value in **Pt 2(iii) -** "Profits and gains from specified business" is greater than zero AND this value is NOT EQUAL TO **"Pt. 3iii Income from Specified Business"** field in Table **F** of Schedule BP.
122	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (**item 53 and 61(ii) and 62(b) of Part A-P&L**) or (**item 53 of Part A-P&L – Ind AS**) (as applicable)	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (**item 53 and 61(ii) and 62(b) of Part A-P&L**) / (**item 53 of Part A-P&L – Ind AS**) (as applicable)

123	Value in 3i of Schedule CYLA should be equal to S. No. 2vi of Table F of Schedule BP.	If 3i of Schedule CYLA is more than Zero, AND Value in **3i of Schedule CYLA** is not equal to (**Pt. 2vi of Table F** of Schedule BP)]
124	Current year Speculative loss in CFL should be equal to amount mentioned in field "speculative loss" of schedule BP	Value in **6xv** of Schedule CFL is not equal to **B44** multiplied by (-1) of Schedule BP. This rule will not be applicable if return is filed u/s other than 139(1)
125	Current year loss from specified business in schedule CFL should be equal to amount mentioned in field "Income from specified business u/s 35AD " of schedule BP	Value in **7xv** of Schedule CFL is not equal to **C50** multiplied by (-1) of Schedule BP. This rule will not be applicable if return is filed u/s other than 139(1)
126	Schedule BP- The value in pt. **12(i)** "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should be value in item **6 of Schedule-DEP**	Schedule BP- The value in pt. **12(i)** "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item **6 of Schedule-DEP**
127	Income claimed u/s 115BBF and 115BBG & 115B in S. No. 2(iv) of Part B TI should be equal to sum total of value at field (3d) , (3e) & 3iv of Table F of schedule BP.	The value in the field (2iv) of PART-B-TI is not Equal to value at field (3d) , (3e) & 3iv of Table F of schedule BP
128	In Schedule BP, Sl. No. A25 Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to sum total of Column 3a + 4d of Part A- OI	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI .
129	In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule HP but receipts shown in schedule HP should not be less than amount reduced from schedule BP A3	In Schedule BP, Row no A3a is more than the sum of row no. 1(a)+1((j)*10/7),2(a)+2((j)*10/7),….n(a)+n((j)*10/7+3(if positive)) (In case of more than one HP) in House Property Schedule
130	In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule CG, but receipts shown in schedule CG should not be less than amount reduced from schedule BP A3	In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" –Capital Gain value is more than the SUM of row no. A(1)(a)(i) for all blocks, A(2)(a), A(3)(i)(ia), A(3)(ii)(iia), A4a, A4b A(5)(i)(a), A5(ii) , A(6)(a)(i)(a) , A6(ii), A8, B(1)(a)(i) for all blocks, B(2)(a), B(3)(a), B(4), B6(a), Section 112(1)(c) or section 115AB or section 115AC or section 115AD - **Sl. No.** B7(ia) & B7(ii), B(7)(ii), ,B9(a)(ia) ,B9(ii) , B11 in Capital Gain Schedule, S. No. 5 and S. No. 8 in Schedule DPM and S.No.5 and S. No. 8 in Schedule DOA+S. No. 6 of Schedule DCG(only if S. No. 5 & 8 of Schedule DPM and DOA

		is zero+ tol of Col 6 of schedule 112A+Schedule 115AD(1)(b)(iii)-proviso
131	In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule OS, but receipts shown in schedule OS should not be less than amount reduced from schedule BP A3	In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of row no. 1a+1b+1c+1e+2a+2b+2c+2d+5+8a+8d in Other source Schedule',
132	In schedule BP, **S. No. A6**. Balance (1-2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c-5d-6) and the sum of S. No. (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d). Are inconsistent	The value at field A(6) of schedule BP should be equal to sum of S. No. (1- 2a-2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d)
133	In schedule BP, S. No. **A.10** Adjusted profit or loss **(6+9)** and the sum of amount entered in **S. No. 6+S. No. 9** are inconsistent	The value at field **(A10)** of schedule BP should be equal to sum of S. No. (**6+9**).
134	S. No. A12iii should be equal to sum of S. No. A(12i+12ii)	S. No. **A12iii** should be equal to sum of S. No. A(**12i+12ii**)
135	In schedule BP, **S. No. A.13** Profit or loss after adjustment for depreciation and the sum of amount entered in S. No. **(10+11-12iii)** are inconsistent	The value at field **(A13)** of schedule BP should be equal to sum of S. No. **(10+11-12iii)**.
136	In schedule BP, **S. No. A.26** Total (14+15+16+17+18+19+20+21+22+23+24+25)and the sum of amount entered in S. No. A.(14+15+16+17+18+19+20+21+22+23+24+25) are inconsistent	The value at field **(A26)** of schedule BP should be equal to sum of S. No. A(14+15+16+17+18+19+20+21+22+23+24+25)
137	In Schedule BP, S. No. 14. amount of expenditure disallowed and amount shown in "Total amount disallowable under section 36 " in schedule OI. Are inconsistent	The value at field (A14) of schedule BP should be equal to the value at S. No. 6s of schedule OI.
138	In Schedule BP, S. No. 15. Amounts debited to the profit and loss account, to the extent disallowable under section 37 and the sum of amount shown in Total amount disallowable under section 37 in schedule OI. are inconsistent.	The value at field (A15) of schedule BP should be equal to the value at S. No. 7k of schedule OI.
139	In Schedule BP, S. No. 16. Amounts debited to the profit and loss account, to the extent disallowable under section 40 and the sum of amount shown in "Total amount disallowable under section 40" in schedule OI are inconsistent	The value at field **(A16)** of schedule BP should be equal to the value at S. No. **8Aj** of schedule OI.

140	The value at field **(A17)** of schedule BP should be equal to the value at **S. No. 9F** of schedule Part A- OI.	The value at field **(A17)** of schedule BP should be equal to the value at **S. No. 9F** of schedule Part A- OI.
141	In Schedule BP, **S. No. 18**. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in S. No. 11h.Total amount disallowable under section 43B **(total of 11a to 11g)**. Are inconsistent	The value at field **(A18)** of schedule BP should be equal to the value at **S. No. 11h** of schedule Part A- OI.
142	In Such BP, "Sl no.30" should be equal to "Sl no.x of Column 4 of Such ESR "	In Such BP, "Sl no.30" is not equal to "Sl no.x of Column 4 of Such ESR "
143	In Schedule BP, S. No. A31 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" and amount shown in S. No. 8B of Such Part-B OI "Any amount disallowable under section 40 in any preceding previous year but allowable during the previous year" are inconsistent	In Such BP, Sl no.A31 is not equal to Sl no.8B of Such Part-A OI
144	In Schedule BP, S. No. 32 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" and the sum of amount shown in S. No. 10.h."Total amount allowable under section 43B(total of 10a to 10g)" are inconsistent	The value at field (A32) of schedule BP should be equal to the value at S. No. 10h of schedule Part A - OI.
145	The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI .	The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI .
146	The value at S. No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ SI no.52of Part A P&L-Ind AS)	The value at S. No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ SI no.52of Part A P&L-Ind AS)
147	Schedule BP, S. No. 5d should be equal to 5a+5b+5cn	S. No. A5d should be equal to A(5a+5b+5cn)
148	Schedule BP, Business income remaining after set off should be equal to Income of current year after Business loss set off	S. No. F column 3 should be equal to column 1-column 2 Note: Rule will be applicable only when 1 is greater than 2
149	In schedule BP , S. No. 37(i) should be equal to 61(ii) of schedule P&L	If S. No. 37(i) is not equal to 61(ii) of schedule P&L
150	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI

151	In Schedule BP, "Depreciation allowable under section 32(1)(i)", is claimed whereas "Nature of business" mentioned by the taxpayer is other than power sector.	(i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008 Or (ii) the value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero AND In schedule nature of Business, all three rows must contain different nature of business codes.
152	In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank	If S. No. C50 is not equal to zero and S. No. C51 is null
153	The Income/receipts, that have been reduced at S. No. 3 and/or S. No. 5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',	4D of Part A trading account+ 14(xii)+62(a) of Part A P&L, OR 4D of Part A trading account Ind AS + 14(xii) of Part A P&L Ind AS is more than the amount shown in Schedule BP S. No. 3a+3b+3c+5d If 4D of Part A trading account+ 14(xii)+62(a) of Part A P&L, OR 4D of Part A trading account Ind AS + 14(xii) of Part A P&L Ind AS is negative then comparison will be done as below 4D of Part A trading account+ 14(xii)+62(a) of Part A P&L, OR 4D of Part A trading account Ind AS + 14(xii) of Part A P&L Ind AS - S. No. 14v or 14vi or 14vii or 14viii or 14ix of Part A P&L OR Part A P&L Ind AS, PROVIDED ANY OF THE FIELDS from 14v to 14ix of Part A P&L OR Part A P&L Ind AS IS NEGATIVE is more than the amount shown in Schedule BP S. No. 3a+3b+3c+5d
154	Amounts reported in Part A OI at S. No. 5f i.e " Total amount not credited to p&l account" should be offered to tax at sl no. 23"Any other item of addition under section 28 to 44DA" and/or 24"others" of schedule BP	S. No. **23+24(e)** of schedule BP is less than sum of S. No. 5(a+b+c+d+e) of Part A OI
155	Part A OI S. No. 3a should be equal to column 11a(iii) of schedule ICDS	If S. No. 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS
156	Part A OI S. No. 3b should be equal to column 11b(iii) of schedule ICDS	If S. No. 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS
157	Part A OI, S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e	S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e

158	In Schedule Part A-OI, sl. No. 6 , Total amount disallowable under section 36 should be equal to sum of individual amounts at S. No. 6.	In Schedule Part A-OI, sum of S. No. 6a to 6r is not equal to S. No. 6s
159	In Schedule Part A-OI, S. No. 7.Total amount disallowable under section 37 should be equal to sum of individual amounts at S. No. 7.	If the SUM of Sl.No. (7a to 7j) of Part A-OI, is NOT EQUAL to Sl.No. (7K).
160	In Schedule Part A-OI, S. No. 8A.j. Total amount disallowable under section 40 should be equal to sum of S. No. 8A.a to S. No. 8Ai	If the SUM of Sl.No. (8Aa to 8Ai) of Part A-OI, is NOT EQUAL to Sl.No. (8Aj).
161	In Schedule Part A-OI, S. No. 9.Total amount disallowable under section 40A should be equal to sum of individual amounts at S. No. 9	If the SUM of Sl.No. (9a to 9e) of Part A-OI, is NOT EQUAL to Sl.No. (9f).
162	In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B and sum of S. No. 10a to S. No. 10g are inconsistent.	If the SUM of Sl.No. (10a to 10g) of Part A-OI, is NOT EQUAL to Sl.No. (10h).
163	In Schedule Part A-OI, S. No. 11h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent.	If the SUM of Sl.No. (11a to 11g) of Part A-OI, is NOT EQUAL to Sl.No. (11h).
164	In Schedule OI, S. No. 12i is not consistent with sum of S. No. 12a to 12h	If the SUM of Sl.No. (12a to 12h) of Part A-OI, is NOT EQUAL to Sl.No. (12i).
165	Current year STCG loss in Sch CFL should be equal to Table E of Sch CG	The value in S.No. 9cxv of Short Term Capital Loss is Sch CFL is not equal to ((2x+3x+4x+5x) of item E of schedule CG). **This rule will not be applicable if return is filed u/s 139(4)**
166	Current year LTCG loss in Sch CFL should be equal to Table E of Sch CG	The value in S.No. **10cxv** of Long Term Capital Loss in Sch CFL is not equal to ((6x+7x+8x)of item E of schedule CG) **This rule will not be applicable if return is filed u/s 139(4)**
167	Current year HP loss in CFL should be equal to Sch CYLA	Value in **4c(xv)** of Schedule CFL is not equal to **2xviii** of Schedule CYLA.
168	Current year loss from owning & maintaining race horses in schedule CFL should be equal to S. No. 8 of Sch OS	Value in **11xv** of Schedule CFL should be equal to (-1) value Multiplied by **S.No. 8e of Sch OS.** **This rule will not be applicable if return is filed u/s 139(4)**
169	Current Year Loss from life insurance business u/s 115B in CFL should be equal to S. No. E(iv) of schedule BP	Value in **8xv** of Schedule CFL is not equal to **E(iv) of Table E of schedule BP** multiplied by (-1) of Schedule BP. **This rule will not be applicable if return is filed u/s 139(4)**

170	Schedule BFLA S. No. **2(i)"Brought forward HP Loss"** should be equal to S. No. **4c (xiv)"Adjustment of above losses in Schedule BFL "** of CFL	Schedule BFLA S. No. **2(i)** is not equal to S. No. **4c(xiv)** of CFL
171	Schedule BFLA S. No. **2xvi** should be equal to sum of S. No. **(2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv)**	If value at field **2xvi** is not equal to the sum of S. No. **(2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv)**
172	Schedule BFLA S. No. **xvii** should be equal to sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)	If value at field xvii is not equal to the sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
173	In Sch BFLA , the total value in Column no **4xvi** Brought forward allowance under section 35(4) set off should be equal to **total of Col. 7 of UD**	In Sch BFLA , the total value in Column no **4xvi** Brought forward allowance under section 35(4) set off is NOT EQUAL TO **total of Col. 7 of UD**
174	In Sch BFLA , the total value in Column no **3xvi** Brought forward depreciation set off Should be equal to **total of Col. 4 of UD**	In Sch BFLA , the total value in Column no **3xvi** Brought forward depreciation set off is NOT EQUAL TO **total of Col. 4 of UD**
175	Schedule BFLA S. No. **1i** should be equal to S. No. **(5ii of schedule CYLA)**	If value at field 1i is not equal to S. No. (5ii of schedule CYLA)
176	Schedule BFLA S. No. **1ii** should be equal to sl no**(5iii of schedule CYLA)**	If value at field 1ii is not equal to sl no(5iii of schedule CYLA)
177	Schedule BFLA S. No. **1iii** should be equal to sl no**(5iv of schedule CYLA)**	If value at field 1iii is not equal to sl no(5iv of schedule CYLA)
178	Schedule BFLA S. No. **1iv** should be equal to sl no**(5v of schedule CYLA)**	If value at field 1iv is not equal to sl no(5v of schedule CYLA)
179	Schedule BFLA S. No. **1v** should be equal to sl no**(5vi of schedule CYLA)**	If value at field 1v is not equal to sl no(5vi of schedule CYLA)
180	Schedule BFLA S. No. **1vi** should be equal to sl no**(5vii of schedule CYLA)**	If value at field 1vi is not equal to sl no(5vii of schedule CYLA)
181	Schedule BFLA S. No. **1vii** should be equal to sl no**(5viii of schedule CYLA)**	If value at field 1vii is not equal to sl no(5viii of schedule CYLA)
182	Schedule BFLA S. No. **1viii** should be equal to sl no**(5ix of schedule CYLA)**	If value at field 1viii is not equal to sl no(5ix of schedule CYLA)
183	Schedule BFLA S. No. **1ix** should be equal to sl no**(5x of schedule CYLA)**	If value at field 1ix is not equal to sl no(5x of schedule CYLA)
184	Schedule BFLA S. No. **1x** should be equal to sl no**(5xi of schedule CYLA)**	If value at field 1x is not equal to sl no(5xi of schedule CYLA)
185	Schedule BFLA S. No. **1xi** should be equal to sl no**(5xii of schedule CYLA)**	If value at field 1xi is not equal to sl no(5xii of schedule CYLA)
186	Schedule BFLA S. No. **1xii** should be equal to sl no**(5xiii of schedule CYLA)**	If value at field 1xii is not equal to sl no(5xiii of schedule CYLA)
187	Schedule BFLA S. No. **1xiii** should be equal to sl no**(5xiv of schedule CYLA)**	If value at field 1xiii is not equal to sl no(5xiv of schedule CYLA)
188	Schedule BFLA S. No. **1xiv** should be equal to sl no**(5xv of schedule CYLA)**	If value at field 1xiv is not equal to sl no(5xv of schedule CYLA)
189	Schedule BFLA S. No. **1xv** should be equal to sl no**(5xvi of schedule CYLA)**	If value at field 1xv is not equal to sl no(5xvi of schedule CYLA)
190	In schedule CYLA **Sl. No. 2xvii** cannot be more than Rs. 200000	**Sl. No. 2xvii** cannot be more than Rs. 200000

191	In Schedule CYLA **HP loss** should be equal to S. No. 4 of Schedule HP	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)].
192	In schedule CYLA , OS Loss should be equal to loss specified in S. No. 6 of Sch OS	If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to[(-1) value Multiplied by (6 of Schedule OS)].
193	In Schedule CYLA, S. No. 4xvii i.e Total loss set off should be equal to sum of **(4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)**	Value in , S. No. 4xvii i.e Schedule CYLA is not equal to sum of (4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4Xiii+4xv+4xvi)
194	In Schedule CYLA, S. No. 2xviii Loss remaining after set-off should be equal to the output of S. No. 2i-2xvii	Value in 2xviii of Schedule CYLA is not equal to output of S. No. 2i-2xvii
195	In Schedule CYLA, S. No. 3xviii i.e. Loss remaining after set-off should be equal to the output of S. No. 3i-3xvii	Value in 3xviii of Schedule CYLA is not equal to output of S. No. 3i-3xvii
196	In Schedule CYLA, S. No. 4xviii i.e. Loss remaining after set-off should be equal to the output of S. No. 4i-4xvii	Value in 4xviii of Schedule CYLA is not equal to output of S. No. 4i-4xvii
197	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4
198	In Schedule CYLA S. No. 1v , Speculative Income should be equal to **S. No. 3ii of Table FSchedule BP**	Value in 1v of Schedule CYLA is not equal to F3ii of Schedule BP
199	In Schedule CYLA, S. No. 1vi "Specified business Income" should be equal to S. No. **3iii of Table F of Schedule BP**	Value in 1vi of Schedule CYLA is not equal to F3iii of Schedule BP
200	In Schedule CYLA,S. No. 1vii " Short term capital gain @15% should be equal to S. No. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to S. No. 9ii of item E of schedule CG
201	In Schedule CYLA, ,S. No. 1viii " Short term capital gain @30%" should be equal to S. No. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to S. No. 9iii of item E of schedule CG
202	In Schedule CYLA,,S. No. 1ix" Short term capital gain taxable at applicable rates" should be equal to S. No. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to S. No. 9iv of item E of schedule CG
203	In Schedule CYLA ,S. No. 1x "Short term capital gain taxable at special rates in India as per DTAA" should be	Value in 1x of Schedule CYLA is not equal to S. No. 9v of item E of schedule CG

	equal to S. No. 9v of item E of Schedule CG	
204	In Schedule CYLAS. No. 1xi " Long term capital gain taxable @10%" should be equal to S. No. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to S. No. 9vi of item E of schedule CG
205	In Schedule CYLA,S. No. 1xii " Long term capital gain taxable @20%" should be equal to S. No. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to S. No. 9vii of item E of schedule CG
206	In Schedule CYLA,S. No. 1xiii " Long term capital gain taxable at special rates in India as per DTAA" should be equal to S. No. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to S. No. 9viii of item E of schedule CG
207	In Schedule CYLA,S. No. 1xiv " Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax)" should be equal to S. No. 6 of Schedule OS	Value in 1xiv of Schedule CYLA is not equal to S. No. 6 of schedule OS(provided 6 is positive)
208	In Schedule CYLA,S. No. 1xv " Profit from owning and maintaining race horses" should be equal to S. No. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to S. No. 8e of schedule OS (provided that 8e is positive)
209	Schedule RA, total donation should be equal to donation in cash + donation in other mode	If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode
210	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash	If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash Total of Cash donation is not equal to sum of individual rows
211	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash	If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other than cash Total of donation Other mode-is not equal to sum of individual rows
212	Schedule RA, Total donation should be equal to bifurcation of total donation	If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows
213	Schedule 10AA vale at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
214	Schedule ICDS S. No. 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive	If value at field 11a is not equal to the sum of S. No. (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive
215	Schedule ICDS S. No. 11b should be equal to the sum of	If value at field 11b is not equal to the sum of S. No.

	(I+II+III+IV+V+VI+VII+VIII+IX+X) if negative	(I+II+III+IV+V+VI+VII+VIII+IX+X) if result is negative
216	In Schedule TPSA, Income tax payable is less then 18% of amount of primary adjustment	In Schedule TPSA, S. No. 2a is less than 18% of S. No. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time"
217	In Schedule TPSA, Surcharge is less then 12% of amount of Additional income tax payable	In Schedule TPSA, S. No. 2b is less than 12% of (2a "Additional Income tax payable)
218	In Schedule TPSA, Health & Education cess is less then 4% of amount of Additional income tax payable+Surcharge	In Schedule TPSA, S. No. 2c is less than 4% of (2a +2b)
219	In Schedule TPSA, total additional tax payable is less then sum of Additional income tax payable+Surcharge+Health & education cess	In Schedule TPSA, S. No. 2d is less than sum of (2a +2b+2c)
220	In Schedule TPSA, the amount in taxes paid is greater than sum of amount deposited	In Schedule TPSA, S. No. 3 is greater than sum of amount deposited in Row 9
221	In Schedule TPSA, the net tax payable is not equal to the difference of total additional tax payable and taxes paid	In Schedule TPSA, S. No. 4 is not equal to (2d-3)
222	In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" and schedule TPSA is blank	In Schedule Part A-OI, S. No. 17 flag is yes and Schedule TPSA is blank
223	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date" cannot be after Sytem date
224	If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L cannot be blank	Audit information, S. No. b is Yes and Part A BS and Part A P&L or PART A BS (INDAS) and PART a P & L (IndAS) are blank (i.e.,Zero or Null)
225	In Schedule ESR, S. No. 4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and S. No. 3-S. No. 2 are inconsistent.	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR.
226	Schedule ESR S. No. xv s not equal to sum of S. No. i+ii+iii+iv+v+vi+vii+viii+ix	If the value at field x is not equal to sum of S. No. i+ii+iii+iv+v+vi+vii+viii+ix
227	Schedule DPM, S. No. 6 should be equal to sum of S. No. 3b+4-5, or 0 if the value is negative	If the Value at field 6 is not equal to sum of S. No. 3b+4-5. Zero if result is negative Note: If (3b+4-5) is -ve than rule shall not apply.
228	Schedule DPM, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative
229	S. No. 15 in Schedule DPM should be sum of S. No. (10+11+12+13+14)	The value at field (15) of schedule DPM should be equal to sum of sr No. (10+11+12+13+14).

230	S. No. 17 in Schedule DPM should be sum of S. No. (15-16)	The value at field (17) of schedule DPM should be equal to sum of sr No. (15-16). Note -> Rule shall be applicable only when 15-16 is greater than 0
231	Schedule DPM Written down value on the last day of previous year should be equal to S. No. 6+ 9 -15, or 0 if the value is negative	S. No. 21 should be equal to S. No. 6+ 9 -15 and if the sum is negative then the value shall be 0
232	Schedule DOA Amount on which depreciation at full rate to be allowed should be equal to S. No. 3 + 4 -5 or 0 if the value is negative	If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative
233	Schedule DOA, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative
234	S. No. 12 in Schedule DOA should be sum of S. No. (10+11)	The value at field (12) of schedule DOA should be equal to sum of S. No. (10+11).
235	S. No. 14 in Schedule DOA should be equal to S. No. 12-13	S. No. 14 in Schedule DOA should be equal to S. No. 12-13
236	Schedule DOA S. No. 18 should be equal to S. No. 6+9-12	If the Value at field 18 is not equal to S. No. 6+9-12 or Zero if result is negative
237	Schedule DEP, Total depreciation on plant and machinery should be equal to sum of S. No. 1a + 1b + 1c+1d	S. No. 1d of schedule DEP should be equal to sum of 1a + 1b + 1c+1d
238	Schedule DEP, total depreciation on building should be equal to sum of S. No. 2a + 2b + 2c	S. No. 2d of schedule DEP should be equal to sum of S. No. 2a + 2b + 2c
239	Schedule DEP, total depreciation should be equal to sum of S. No. 1e+2d+3+4+5	S. No. 6 of schedule DEP should be equal to sum of S. No. 1e+2d+3+4+5
240	Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to S. No. 17i or 18i of schedule DPM as applicable	S. No. 1a of schedule DEP should be equal to S. No. 17i or 18i of schedule DPM
241	Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to S. No. 17ii or 18ii of schedule DPM as applicable	S. No. 1b of schedule DEP should be equal to S. No. 17ii or 18ii of schedule DPM
242	Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to S. No. 17iii or 18iii of schedule DPM as applicable	S. No. 1c of schedule DEP should be equal to S. No. 17iii or 18iii of schedule DPM
243	Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to S. No. 17iv or 18iv of schedule DPM as applicable	S. No. 1d of schedule DEP should be equal to S. No. 17iv or 18iv of schedule DPM
244	Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to S. No. 14ii or 15ii of schedule DOA as applicable	S. No. 2a of schedule DEP should be equal to S. No. 14ii or 15ii of schedule DOA
245	Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to S. No. 14iii or 15iii of schedule DOA as applicable	S. No. 2b of schedule DEP should be equal to S. No. 14iii or 15iii of schedule DOA

246	Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to S. No. 14iv or 15iv of schedule DOA as applicable	S. No. 2c of schedule DEP should be equal to S. No. 14iv or 15iv of schedule DOA
247	Schedule DEP block of furniture and fittings should be equal to S. No. 14v or 15v of schedule DOA as applicable	S. No. 3 of schedule DEP should be equal to S. No. 14v or 15v of schedule DOA
248	Schedule DEP block of intangible assets should be equal to S. No. 14vi or 15vi of schedule DOA as applicable	S. No. 4 of schedule DEP should be equal to S. No. 14vi or 15vi of schedule DOA
249	Schedule DEP block of ships should be equal to S. No. 14vii or 15vii of schedule DOA as applicable	S. No. 5 of schedule DEP should be equal to S. No. 14vii or 15vii of schedule DOA
250	Schedule DCG, Total deemed capital gains on sale of plant and machinery should be equal to sum of S. No. 1a + 1b + 1c+ 1d	If S. No. 1e is not equal to sum of 1a + 1b + 1c+ 1d
251	Schedule DCG, total deemed capital gains on sale of building should be equal to sum of S. No. 2a + 2b + 2c	If S. No. 2d is not equal to sum of S. No. 2a + 2b + 2c
252	Schedule DCG, total deemed capital gains on sale of depreciable assets should be equal to sum of S. No. 1e+2d+3+4+5	If S. No. 6 is not equal to sum of S. No. 1e+2d+3+4+5
253	Schedule DCG plant and machinery block entitled for depreciation at 15% should be equal to S. No. 20i of schedule DPM	S. No. 1a of schedule DCG is not equal to S. No. 20i of schedule DPM
254	Schedule DCG plant and machinery block entitled for depreciation at 30% should be equal to S. No. 20ii of schedule DPM	S. No. 1b of schedule DCG is not equal to S. No. 20ii of schedule DPM
255	Schedule DCG plant and machinery block entitled for depreciation at 40% should be equal to S. No. 20iii of schedule DPM	S. No. 1c of schedule DCG is not equal to S. No. 20iii of schedule DPM
256	Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to S. No. 20iv of schedule DPM	S. No. 1d of schedule DCG is not equal to S. No. 20iv of schedule DPM
257	Schedule DCG block of building entitled for depreciation at 5% should be equal to S. No. 17ii of schedule DOA	S. No. 2a of schedule DCG is not equal to S. No. 17ii of schedule DOA
258	Schedule DCG block of building entitled for depreciation at 10% should be equal to S. No. 17iii of schedule DOA	S. No. 2b of schedule DCG is not equal to S. No. 17iii of schedule DOA
259	Schedule DCG block of building entitled for depreciation at 40% should be equal to S. No. 17iv of schedule DOA	S. No. 2c of schedule DCG is not equal to S. No. 17iv of schedule DOA
260	Schedule DCG block of furniture and fittings should be equal to S. No. 17v of schedule DOA	S. No. 3 of schedule DCG is not equal to S. No. 17v of schedule DOA
261	Schedule DCG block of intangible assets should be equal to S. No. 17vi of schedule DOA	S. No. 4 of schedule DCG is not equal to S. No. 17vi of schedule DOA

262	Schedule DCG block of ships should be equal to S. No. 17vii of schedule DOA	S. No. 5 of schedule DCG is not equal to S. No. 17vii of schedule DOA
263	The Amount claimed in A6e of Schedule CG should be equal to value of pt. 6 of Sch DCG	The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG
264	Part A Manufacturing Account, Total of Opening Inventory S. No. 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory S. No. 1Aiii is not equal to 1Ai+1Aii
265	Part A Manufacturing Account, Total of Direct expenses should be equal to the total of break-up of direct expenses	Total of Direct expenses is not eual to the total of 1Di+1Dii+1Diii
266	Part A Manufacturing Account, Total Factory overheads should be equal to the sym of break-up of Factory overheads	Total Factory overheads as per S. No. 1Evii is not equal to the total of S. No. (Ei+Eii+Eiii+Eiv+Ev+Evi)
267	Part A Manufacturing Account, Total debits to manufacturing account as per S. No. 1F should be equal to S. No. 1(Aiii+B+C+D+Evii)	Total debits to manufacturing account as per S. No. 1F is not equal to S. No. 1(Aiii+B+C+D+Evii)
268	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
269	Part A Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account (1F - 2) should be equal to 1F-2	S. No. 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2
270	Part A Manufacturing Account, Negative signs should not be allowed other than in S. No. 3	Value at field other than S. No. 3 of Manufacturing account is negative
271	In schedule, Part A-Trading Account the breakup of other operating revenue is not consistent with total other operating revenue (Sr No. 4.Aiiic).	In Part A -Trading Account-sum of S. No. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c)
272	In Part A-Trading Account, Sl.No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).	In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at Sl no. 4A(iv) are inconsistent
273	Part A Trading Account, the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied in S. No. 4Cix" should be equal to sum of its break-up	In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in S. No. 4Cix is not equal to total of S. No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
274	Part A Trading Account, Total revenue from operations in S. No. 4D should be equal to (Aiv + B +Cix)	Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix)
275	Part A Trading Account, Direct expenses in S. No. 9 should be equal to sum of 9i+9ii+9iii	Direct expenses in S. No. 9 is not equal to sum of 9i+9ii+9iii
276	Part A Trading Account, Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii should be equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi	Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi

277	Part A Trading Account, Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 should be equal to S. No. sum of S. No. (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 is not equal to S. No. (6-7-8-9-10xii-11)
278	Part A Trading Account, Negative signs should not be allowed other than in S. No. 11 and/or 12	Value at field other than S. No. 11 and/or 12 of Trading account is negative
279	S. No. 11 of Part A trading Account "Cost of goods produced – Transferred from Manufacturing Account" should be equal to Part A Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account	S. No. 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to Sl no. 3 of Part A Manufacturing Account-Cost of Goods Produced – transferred to Trading Account.
280	Part A P&L, S. No. 13 Gross profit transferred from Trading Account should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account	S. No. 13 Gross profit transferred from Trading Account od Part A P&L should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account
281	In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at S. No. 14.xic shall be equal to sum of S. No. 14.x.(ia + ib)	In schedule Part A-P & L, the break up of Any Other Income at S. No. 14.xi "total" shall be equal to sum of S. No. 14.x.(ia + ib+n)
282	In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent.	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) is not equal to total of other income in Schedule Part A- P&L
283	Part A P&L, S. No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of S. No. 13+14xii	In part A P& L sl no. 15 should be equal to sum of 13+14xii
284	Part A P&L, If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank
285	Part A P&L, S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x	S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x
286	In Sch P&L , if breakup of insurance shall be consistent with total	S. No. 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of S. No. 23i + 23ii + 23iii + 23iv)
287	Part A P&L, S. No. 30iii Total of commission should be equal to S. No. 30i+30ii	S. No. 30iii commission should be equal to S. No. 30i+30ii
288	Part A P&L, S. No. 31iii Royalty should be equal to S. No. 31i+31ii	S. No. 31iii Royalty should be equal to S. No. 31i+31ii
289	Part A P&L, S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii	S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii
290	In Sch P&L , breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total	S. No. 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be

		equal to sum of S. No. 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
291	Part A P&L, S. No. 46 Other expenses, total should be equal to sum of individual figures	S. No. 46 Other expenses should be equal to sum of 46i+46ii…..+46n
292	In Sch P&L , breakup of Bad debts shall be consistent with total	In schedule Part A-P & L, the sum of Bad Debts, amount entered in S. No. 47i + 47ii + 47iii shall be consistent with total of S. No. 47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii)
293	Part A P&L, S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49	S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
294	Part A P&L, S. No. 51iii interest should be equal to S. No. 51i+51ii	S. No. 51iii interest should be equal to S. No. 51i+51ii
295	Part A P&L, S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52	S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52
296	Part A P&L, S. No. 56 Profit after tax should be equal to 53 - 54 - 55	S. No. 56 Profit after tax should be equal to 53 - 54 - 55
297	Part A P&L, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57	S. No. 58 Amount available for appropriation, should be equal to 56+57
298	Part A P&L, S. No. 60 Balance carried to balance sheet in proprietor's account (58 –59) should be equal to S. No. 58 – 59	S. No. 60 Balance carried to balance sheet in proprietor's account should be equal to S. No. 58 –59
299	If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.	If In Part A P&L "business code" u/s 44AE is selected and income in field 61(i) and/or 61(ii) is zero or null
300	Part A P&L, Income u/s. 44AE is not consistent with the total of col. "presumptive income u/s. 44AE"	Part A P&L - Sl No. 61(ii) is not equal to column 5 "Presumptive income u/s 44AE "
301	Number of months for which goods carriage was owned by assessee more than 12 months AND / OR total period of holding more than120 months	In schedule 44AE, individual row for period of holding is more than 12 AND/OR total of all such individual rows is MORE THAN 120.
302	In profit & loss Account , Presumptive income u/s 44AE should be : 1.- Tonnage<=12MT-Rs. 7500 *no. of months or higher of amount entered 2.-Tonnage >12MT-Tonnage *1000*no. of months or higher of amount entered	In S. No. 61 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months
303	Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits.

		Please note that mobile no starting with zero is not valid.
304	The name as entered by you in the return does not match with the name as per the PAN date base.	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base.
305	If the original return is filed under section 142(1) then tax payer cannot file revised return	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
306	Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.	In Part A General, Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.
307	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled.
308	In Sch 80G Donee PAN is same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G (if filled) is equal to PAN entered in Part A General or as entered in verification part
309	If Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished	Audit information, S. No. b and c if the flag is 'Y' and S. No. C(1) to C(7) are blank
310	Field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB cannot be blank	You are liable to select Yes/NO in Part A general Information-Audit Information (A2)
311	If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB as no, a2i cannot be left blank	Audit Information, Sl. No. a2i cannot be blank, if a2 is selected as no
312	If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees as Yes, a2ii cannot be left blank	Audit Information, Sl. No. a2ii cannot be blank, if a2i is selected as Yes
313	If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but	Audit Information, Sl. No. a2iii cannot be blank, if a2i is selected as Yes

	does not exceed 5 Crore Rupees as Yes, a2iii cannot be left blank	
314	In part A general, Date of audit report cannot be greater than system date	"Date of Audit report" in Part A General : Audit Information at C-7 , D(i), D (ii), e(iv) cannot be greater than system date
315	Taxpayer is a non-resident and showing income under section 115BBF in schedule OS	In Filing status, Residential Status is "Non Resident" and Sl. No. 2cxv of Schedule OS is greater than Zero.
316	If income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.	If S. No. 61 nature of business is blank and S. No. 61 (i) and/or 61(ii) is greater than zero
317	First Three alphabets should be as per list "Tan codes" in field TAN	All fields where TAN is filled by tax payer, for list of Tan Codes "please refer tab "Tan codes"
318	Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes but schedule DI is not filled	In Part B of Chapter VIA, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule S. No. A of DI is blank
319	Section and Amount mentioned in schedule DI are not matching with the sections under which deduction is claimed in Schedule VIA Part B-Deductions in respect of certain payments	Section and Amount mentioned in schedule DI S. No. A in column no 1 is not matching with sections (80G, 80GGA and 80GGC) for which amount (system calculated) claimed by taxpayer in Schedule VIA Part B- Deductions
320	Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes and Column no 2 of Schedule DI is greater than zero but the amount in column 3 is not filled	If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of S. No. A of schedule DI is greater than zero and column 3 is Null
321	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 cannot exceed column no 2 of S. No. A of schedule DI	Amount in column no 3 of S. No. A of Schedule DI is more than column no 2 of S. No. A of Schedule DI
322	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
323	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
324	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
325	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per

	section 55(2)(ac) should be equal to Col. 4*Col. 10	section 55(2)(ac) should be equal to Col. 4*Col. 10
326	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
327	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
328	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+…..)	In Schedule 112A, Total should be equal to the sum of Sl. No. (1+2+3+4+…..)
329	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
330	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
331	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
332	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
333	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
334	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
335	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+…..)	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of Sl. No. (1+2+3+4+…..)
336	In Schedule 80G, Total amount of deduction computed is more than the eligible amount	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
337	In Sch 80G, if Amount donated in cash in S. No. A is more than Rs. 2000, then deduction u/s 80G will not be allowed.	In Schedule 80G S. No. A / B/ C/D donation in cash is more than Rs. 2000 in each field Note If donation in cash > Rs. 10,000, then eligible amount of donation cannot exceed donation in other mode
338	In Sch 80G, if Amount donated in cash in S. No. Bis more than Rs. 2000, then deduction u/s 80G will not be allowed.	
339	In Sch 80G, if Amount donated in cash in S. No. C is more than Rs. 2000, then deduction u/s 80G will not be allowed.	

340	In Sch 80G, if Amount donated in cash in S. No. D is more than Rs. 2000, then deduction u/s 80G will not be allowed.	
341	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
342	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode
343	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode
344	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode
345	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
346	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode
347	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)
348	In Sch 80GGA, if Amount donated in cash in S. No. D is more than Rs. 10000, then deduction u/s 80GGA will not be allowed.	In Sch 80GGA, Amount donated in cash should not exceed Rs. 10000. If donation in cash > Rs. 10,000, then eligible amount of donation cannot exceed donation in other mode
349	In Sch 80GGA Donee PAN is same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA (if filled) is equal to PAN entered in Part A General or as entered in verification part
350	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f " in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero **This rule is not applicable when section is selected as 115BAB , in Part A genera**l.
351	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, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%. Or If Assesee PAN & Co-owners pan are same

352	In Schedule HP, In case of co-owned property Annual value of the property owned should be own percentage share *Annual value .	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties).
353	Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero',	In case Co-owned Flag is Y and the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero
354	In Schedule HP, if annual value lettable value is zero or null then assessee cannot claim municipal tax ',	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null

This rule is not applicable if section 115BAB is selected in Part a General |
| 355 | Interest on borrowed capital of HP should not be greater than 2,00,000 in case where property is self-occupied | If type of House property is selected as "SOP", and value at field 1h +, 2h….+ n….. of Schedule HP is greater than 2 lakh.

This rule is not applicable if section 115BAB is selected in Part a General |
356	In Schedule HP, S. No. 4 should be equal to sum of S. No. 1k+…..3	If the value at field 4 is NOT Equal to Sum of S. No. 1k+…....3
357	Type of property is let-out or deemed let out and Gross rent received/ receivable/ lettable value is zero or null	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
358	In Schedule HP, S. No. 1e - Annual Value should be output of S. No. (1a-1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of S. No. (1a-1d) Note: This rule will be applicable when (a) is greater than (d).
359	In Schedule HP, S. No. 1d -Total should be output of S. No. (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of S. No. (1b+1c)
360	In Schedule HP, S. No. 1i -Total should be output of S. No. (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of S. No. (1g+1h)
361	In Schedule HP - S. No. 1k Income from House Property (1f – 1i + 1j) is not equal to sum of 1f – 1i + 1j	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of S. No. (1f-1i+1j)
362	In Schedule HP, S. No. 3 Pass through income is not equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP Sl. No. 3 is not equal to the sum of net income col. 9 of Sl. No. (i) of Sch PTI against all the Names of business trust / investment fund

363	In Schedule HP, more than two house is claimed to be self-occupied / annual letable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self-occupied property	In Schedule HP, more than two house is claimed to be self-occupied / annual letable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self-occupied property
364	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA	In schedule VI A , value in field 80GGA (Pt. c) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
365	In Schedule OS, S. No. 1 Gross amount chargeable to tax at normal applicable rates is not equal to the sum of S. No. 1a+1b+1c+1d+1e	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to S. No. 1
366	In Schedule OS, S. No. 3c Deduction u/s 57 is not equal to the sum of S. No. 3a+3b	In Schedule OS - Sum of 3a+3b is not equal to 3c)
367	In Schedule OS, S. No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null and S. No. 3b Depreciation deduction is greater than zero or null	In Schedule OS - 1c is equal to zero or null and S. No. 3b is greater than zero
368	In Schedule OS, S. No. 7 Income from other sources (other than from owning race horses) is not equal to sum of S. No. 2+6	In Schedule OS - Sum of S. No. 2+6(enter 0 if negative) is not equal to S. No. 7
369	In Schedule OS, S. No. 8e Balance is not equal to sum of S. No. 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to S. No. 8e
370	In Schedule OS, S. No. 9 Income under the head" Income from Other Sources" is not equal to sum of S. No. (7 +8e) (take 8e as nil if negative)	In Schedule OS - Sum of 7 + 8e(take 8e is zero if negative) is not equal to S. No. 9 Note: This rule will be applicable only if 8e is zero or more than zero
371	In Schedule OS, S. No. 2, Pass through income in the nature of income from other sources chargeable at special rates should be equal to sum of all the drop downs	In "Schedule OS" if 2d is not equal to sum of all the drop downs
372	In Schedule OS, S. No. 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv	value at S. No. 1d is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv
373	Taxpayer is a non-resident and showing income under section 115BBF in schedule BP	In Filing status Residential Status is "Non Resident" and ~~Sl. No. 2cxv of Schedule OS is greater than Zero~~ if value entered at Sl. No. 3d " section 115BBF >0
374	In Schedule OS, S. No. 6 Net Income from other sources chargeable at	In Schedule OS - Sum of S. No. 1(after reducing income related to DTAA

	normal applicable rates is not equal to sum of S. No. (1(after reducing income related to DTAA portion)- 3 + 4 + 5)	portion)-3+4+5 should be equal to 6 For Non Residents DTAA income will be reduced only when TRC flag is "Yes" Note: if 1b is -ve, then dtaa from same won't be allowed
375	In Schedule OS, S. No. 2 Income chargeable to tax at special rate is not equal to the sum of S. No. 2a+2b+2c+2d+2e elements related to Sl. No. 1	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 is not equal to S. No. 2
376	In schedule OS, S. No. 2e , column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2e , column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y	In schedule OS, S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
377	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi)	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi)
378	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115BBDA should be equal to [2d (115BBDA Dividend Income from domestic company) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115BBDA (i+ii+iii+iv+v) should be equal to [2c (115BBDA Dividend Income from domestic company) + 115BBDA dropdown of 2d - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income
379	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24) (ix) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB - DTAA 115BB respectively Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income

380	Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .	Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
381	Value at field "B13" in "Schedule CG" should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .	Value at field "B13" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .
382	Value at field "C " in "Schedule CG" should be equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.	Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.
383	In Schedule CG, Full Value of Consideration (S. No. A1aiii) is zero , therefore expenses u/s 48 (S. No. A1b(iv) cannot be claimed	If in Schedule CG, Full Value of Consideration (S. No. A1aiii) is zero and expenses (S. No. A1b(iv) are more than zero
384	In Schedule CG, Full Value of Consideration (S. No. A3a) is zero , therefore expenses u/s 48 (S. No. A3b(iv) cannot be claimed.	If in Schedule CG, Full Value of Consideration (S. No. A3a) is zero and expenses (S. No. A3b(iv) are more than zero
385	In Schedule CG, Full Value of Consideration (S. No. A5aiii) is zero , Therefore , expenses u/s 48 (S. No. A5b(iv) cannot be claimed	If in Schedule CG, Full Value of Consideration (S. No. A5aiii) is zero and expenses (S. No. A5b(iv) are more than zero
386	In Schedule CG, Full Value of Consideration (S. No. A6aiii) is zero , therefore expenses u/s 48 (S. No. A6b(iv) cannot be claimed	If in Schedule CG, Full Value of Consideration (S. No. A6aiii) is zero and expenses (S. No. A6b(iv) are more than zero
387	In Schedule CG, Full Value of Consideration (S. No. B1aiii) is zero , therefore expenses u/s 48 (S. No. B1b(iv) cannot be claimed	If in Schedule CG, Full Value of Consideration (S. No. B1aiii) is zero and expenses (S. No. B1b(iv) are more than zero
388	In Schedule CG, Full Value of Consideration (S. No. B3a) is zero , therefore expenses u/s 48 (S. No. B3b(iv) cannot be claimed	If in Schedule CG, Full Value of Consideration (S. No. B3a) is zero and expenses (S. No. B3b(iv) are more than zero
389	In Schedule CG, Full Value of Consideration (S. No. B4a) is zero , Therefore expenses u/s 48 (S. No. B4b(iv) cannot be claimed	If in Schedule CG, Full Value of Consideration (S. No. B4a) is zero and expenses (S. No. B4b(iv) are more than zero
390	In Schedule CG, Full Value of Consideration (S. No. B7aiii) is zero , therefore expenses u/s 48 (S. No. B7b(iv) cannot be claimed	If in Schedule CG, Full Value of Consideration (S. No. B7a) is zero and expenses (S. No. B7b(iv) are more than zero
391	In Schedule CG, LTCG Pass through income is not equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG Sl. No. B11 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(b) of Sch PTI against all the Names of business trust / investment fund

392	In Schedule CG, STCG Pass through income is not equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG Sl. No. A8 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(a)of Sch PTI against all the Names of business trust / investment fund
393	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)
394	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
395	In Schedule CG S. No. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d	If in Sch CG A1e is not equal to A(1c-1d) Note: This rule will be applicable when (1c) is greater than (1d).
396	In Schedule CG S. No. A2c of STCG should be equal to A(2a-2b)	If in Sch CG A2c is not be equal to A(2a-2b)
397	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)	If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii)
398	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)	If in Sch CG A3c is not equal to A(3a-biv)
399	In Schedule CG S. No. A3e of STCG should be equal to the sum of A(3c+3d)	If in Sch CG A3e is not be equal to A(3c+3d)
400	In Schedule CG S. No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If in Schedule CG S. No. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib)
401	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic)+(aii)]
402	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
403	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
404	In Schedule CG S. No. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
405	In Schedule CG S. No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	If In Schedule CG S. No. A6(a)(ic) is lower of A6(a)(ia) or A6(a)(ib)
406	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]	If in Sch CG Sl. No. A6(aiii) is not equal to sum of A6[(a)(ic)+(aii)]
407	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)	If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii)
408	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)	If in Sch CG A6c Balance is not equal to A6(aiii-biv)
409	In Schedule CG S. No. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)	If in Sch CG A6g is not equal to A(6c+6d+6e-6f)
410	In Schedule CG S. No. A7 of STCG should be equal to the sum of A(aXi + aXn+ b)	If in Sch CG A7 is not equal to A(aXi + aXn+b)
411	In Schedule CG S. No. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)	If in Sch CG A8 is not equal to (A8a + A8b + A8c)
412	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii)	If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+biii)

413	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)	If in Sch CG B1c is not equal to B1(aiii-biv)
414	In Schedule CG S. No. B1e of LTCG should be the difference of B(1c-1d),only if 1c is greater than 1d	If in Sch CG B1e is not equal to B(1c-1d) Note: This rule will be applicable when c > d.
415	In Schedule CG S. No. B2e of LTCG should be the difference of B(2c-2d)	If in Sch CG B2e is not equal to B(2c-2d)
416	In Schedule CG S. No. B2c of LTCG should be the difference of B(2a-2b)	If in Sch CG B2c is not equal to B(2a-2b)
417	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii)
418	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv)
419	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)	If in Sch CG Sl. No. B4 biv is not equal to sum of B4(bi+bii+biii)
420	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)	If in Sch CG Sl. No. B4c is not equal to B(4a-biv)
421	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
422	In Schedule CG S. No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Sch CG S. No. B7(a)(ic) is lower of B7(a)(ia) or B7(a)(ib)
423	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)	If in Sch CG B7 aiii Total is not equal to sum of B7(a)(ic+ii)
424	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)	If in Sch CG Sl. No. B7 biv Total is not equal to sum of B7(bi+bii+biii)
425	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)	If in Sch CG Sl. No. B7c is not equal to B(7aiii-biv)
426	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
427	Schedule CG S. No. Eix should be equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii)	If value at field Eix is not equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii)
428	Schedule CG S. No. Ex should be equal to difference of i-ix, only if (i) is greater than (x). This rule will be implemented for all columns	If value at field Ex is not equal to the difference of S. No. i-ix Note: This rule will be applicable when (i) is greater than (x). If (i) is < (ix), then (x) = "0". This rule need to check for all columns (i.e., column 2 to column 8)
429	Schedule CG S. No. Ei2 should be equal to sum of S. No. (A3e+ A4a+ A8a) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein	If value at field Ei2 is not equal to the sum of S. No. (A3e+ A4a+ A8a) Note: This rule will be applicable only if the sum of S. No. (A3e+ A4a+ A8a) is negative Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents

		amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9
430	Schedule CG S. No. Ei3 should be equal to sum of S. No. (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein	If value at field Ei3 is not equal to the sum of S. No. (A5e+ A8b) **Note: This rule will be applicable only if the sum of S. No. (A5e+ A8b) is negative** **Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9**
431	Schedule CG S. No. Ei4 should be equal to sum of S. 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 S. No. A9a & A9b , which is included therein	If value at field Ei4 is not equal to the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) Note: This rule will be applicable only if the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) is negative Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9
432	In Schedule CG, S. No. Ei5 is not equal to S. No. A9b.	Value at field Ei5 is not equal to S. No. A9b Note: This rule will be applicable only if S. No. A9b is negative
433	Schedule CG S. No. Eii should be equal to sum of S. No. (A3e+A4a+A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein	If value at field Eii is not equal to the sum of S. No. (A3e+A4a+A8a) Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the

		amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9
434	Schedule CG S. No. Eiii should be equal to sum of S. No. (A5e+A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein	If value at field Eiii is not equal to the sum of S. No. (A5e+A8b) Note: This rule will be applicable only if the (A5e+A8b) is positive Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9
435	Schedule CG S. No. Eiii should be equal to sum of S. No. (A5e+A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein Schedule CG S. No. Eiv should be equal to sum of S. 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 S. No. A9a & A9b , which is included therein	If value at field Eiv is not equal to the sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c) Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9
436	In Schedule CG, S. No. Ev should be equal to S. No. A9b.	Value at field Ev is not equal to S. No. A9b Note: This rule will be applicable only if S. No. A9b is positive
437	There is inconsistency in the CG or assessee is claiming deduction u/s 54 more than the specified limit	Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount claimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"

Note: the cell for row 435 third column contains "at S. No. A9" as a separate sub-row at top.

| 438 | Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8) | If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8)

Note : If negative, restrict to Zero. |
|---|---|---|
| 439 | In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA | In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA |
| 440 | In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA | In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA |
| 441 | In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA | In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 5vii of schedule BFLA |
| 442 | In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA | In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA |
| 443 | In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA | In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA |
| 444 | In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA | In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA |
| 445 | In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA | In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 5xi of schedule BFLA |
| 446 | In schedule 10AA, Amount of deduction is greater than zero but S. No. B of schedule DI is not filled | Amount of deduction as per schedule 10AA is greater than zero but schedule DI is not filled |
| 447 | Undertakings and Amounts mentioned in schedule 10AA are not matching with undertaking & amount of deduction mentioned in S. No. B of Schedule DI | Undertakings and Amounts of deduction as per schedule 10AA is not matching with Undertaking & amount of deduction as mentioned in column 1 & 2 of Sl. No. B schedule DI |
| 448 | Details in Schedule 10AA are filled but the Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is blank | Details in Schedule 10AA are filled but the Column 3 of Schedule DI Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is not filled |
| 449 | Details in Schedule 10AA are filled but answer to question "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020" is not provided | Details in Schedule 10AA are filled but answer to question in Column 4 "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020" is not filled |
| 450 | Section & amounts mentioned in S. No. C in schedule DI are not matching with the sections& amount as per S. No. | Section & Amount mentioned in schedule DI S. No. C column no 1 & 2 is not matching with sections S. No. B10a |

	B10a of Long term capital gains of Schedule CG	of Long term capital gains of Schedule CG
451	Section & amounts mentioned in S. No. C in schedule DI are not matching with the sections& amount as per S. No. A7a of short term capital gains of Schedule CG	Section & Amount mentioned in schedule DI S. No. C column no 1 & 2 is not matching with sections S. No. A7a of short term capital gains of Schedule CG
452	S. No. 1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income.	S. No. 1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income.
453	In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns.	In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns.
454	In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income"	In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns.
455	115B income from life insurance business in schedule SI should be equal to balance income post BFLA	Income offered in schedule SI under 115B income from life insurance business is not equal to corresponding income in column no 5 of schedule BFLA
456	Total of Annual value of Outward Supplies as per the GST returns filed should be consistent with the break-up column	Total of Annual Value of Outward supplies as per GST return should be equal to the sum of breakup of each field Column 3 of GST schedule
457	In Part BTI, Deemed income under section 115JB is not equal to S. No. 9 of Schedule MAT	The value in pt 18 of Part BTI is not equal to pt.3 of Schedule MAT
458	In Schedule BP, Income reduced from Row no A5 and claimed to be offered under schedule EI, but receipts shown in schedule EI is less than amount reduced from schedule BP A5	In Schedule BP, Row no A5d value is more than the SUM of row no. 1,2,3(i),4, 5 and 6 in Exempt income Schedule
459	In schedule BP, S. No. A.21. Deemed income under section 32AC/32AD/33AB/33ABA/35ABA/35ABB/35AC/40A(3A)/33AC/72A/80HHD/80-IA and sum of amount entered in S. No. 21a+21b+21c+21d+21e+21f+21g+21h+21i+21j+21k+21l are inconsistent	In Schedule BP, value at SI no.A21 is not equal to sum of values at S. No. A(21a+21b+21c+21d+21e+21f+21g+21h+21i+21j+21k+21i)
460	In schedule BP, S. No. A.24.Any other income not included in profit and loss account/any other expense not allowable and the sum of amount entered in S. No. 24(a to e) Are inconsistent	The value at field A24 of schedule BP should be equal to sum of S. No. 24(a+b+c+d+e)
461	In schedule BP, S. No. E(iv) "Income from life insurance business referred to in section 115B" should be equal to sum of amount entered in S. No.	The value at field E(iv) of schedule BP should be equal to sum of S. No. E(i)+E(ii)-E(iii)

	E(i)+E(ii)-E(iii) and E(ii) and E(iii) should be equal to Zero /Null	Also E(ii) & E(iii) should be always equal to zero/Null
462	Schedule BP, S. No. 24 should be minimum equal to total of schedule ESR in case total of ESR is negative	S. No. 24 of schedule BP is less than total of negative values of Col. 3-2 in Schedule ESR
463	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 39 is positive Note : only if A39 is +ve.	Value in 1iii of Schedule CYLA is not equal to A39 of Schedule BP Note : only if A39 is +ve.
464	In schedule CYLA , Value in 1iv should be equal to F3iv of Schedule BP	Value in 1iv of Schedule CYLA is not equal to F3iv of Schedule BP
465	In Schedule BP, Sl. No. 20 Deemed income under section 41 and the value in field 14 of part A -OI are inconsistent	The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI
466	In Schedule CG, Sl. No. B"DTAA" Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) In schedule CG, S. No. A9 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Nonresidents - S. No. A9 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
467	In Schedule CG, Sl. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	In Schedule CG, Sl. No. A8 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) In schedule CG, S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
468	Assessee is claiming deduction u/s 80G more than qualifying limit.	
469	In Schedule MAT Whether the financial statements of the company are drawn up in compliance to	If in schedule MAT in S. No. 8 "Y" flag is selected then whole details must be filled

	the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, then S. No. 8 should be mandatory filled. If Flag is N then S. No. 8 should be greyed off and not allowed to be filled	in S. No. 8 but if "N" flag is selected than S. No. 8 must be greyed off.
470	In Schedule MAT there is an inconsistency in the computation of Book profit S. No. 7 should be sum of S. No. 4+5n-6l	The value at field (7) of schedule MAT should be equal to sum of S. No. (4+ 5n – 6l).
471	In Schedule MAT Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes. Then S. No. 9. Deemed total income under section 115JB should be sum of (7 + 8e – 8j)	If in schedule MAT in S. No. 8 "Y" flag is selected than value of S. No. 9 must be EQUAL TO sum of (7 + 8e – 8j).
472	In Schedule MAT, S. No. 5n should be sum of S. No. 5a to 5m	The value at field (5n) of schedule MAT should be equal to sum of S. No. (5a to 5m).
473	In Schedule MAT, S. No. 6l should be sum of S. No. 6a to 6k	The value at field (6l) of schedule MAT should be equal to sum of S. No. (6a to 6k).
474	In Schedule MAT, S. No. 5a should be sum of S. No. 54&55 of Schedule P&L	The value at field (5a) of schedule MAT should be equal to sum of values at [S. No. (54+55) of schedule P&L or SL no. (54+55) of Schedule P&L - Ind AS.]
475	in Schedule MAT S. No. 8A. e should be sum of S. No. 8Aa to 8Ad	The value at field 8(Ae) of schedule MAT should be equal to sum of values at S. No. 8(Aa) to 8(Ad).
476	in Schedule MAT S. No. 8B. j should be sum of S. No. 8f to 8i	The value at field (8B) of schedule MAT should be equal to sum of S. No. (8Bf to 8Bi).
477	IN Schedule MAT C S. No. 1, Tax under section 115JB in assessment year 2020-21 should be equal to 1d of PART B-TTI	In Schedule MAT C, Sl.no1 is not equal to Sl.no1d of Part BTTI
478	In Schedule MAT C, S. No. 2 is not equal to S. No. 2f of Part BTTI	In Schedule MAT C, S. No. 2 is not equal to S. No. 2f of Part BTTI
479	In Schedule MAT C, S. No. 3 is not equal to S. No. 2-1 if 2 is greater than 1	In Schedule MAT C, S. No. 3 is not equal to S. No. 2-1 when S. No. 2 is greater than 1
480	In Schedule MAT C, S. No. 3 should be equal to zero when S. No. 2 is less than or equal to 1	In Schedule MAT C, S. No. 3 is not equal to Zero, when S. No. 2 is less than or equal to 1

481	In Schedule MATC, S. No. 5 Amount of tax credit under section 115JAA utilized during the year not equal to Total of item no. **4c xiv**	S. No. 5 is not equal to Total **(Row xiv)** of item no. 4c
482	In Schedule MATC, S. No. 6 Amount of AMT liability available for credit in subsequent assessment years is not equal to Total of item no. **4Dxiv**.	S. No. 6 is not equal to Tota**l(Row xiv)** of item no. 4D.
483	The value in pt. 1a -Tax payable on deemed total income under section 115JB should flow from Sch MAT	The value in pt. 1a -Tax payable on deemed total income under section 115JB of part BTTI is not equal to 10 of Sch MAT
484	In Part B TTI, the value in Credit under section 115JAA of tax paid in earlier years is more than 5 of Schedule MATC	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch MATC **Note :This rule will be applicable if 2f is more than 1d in Part BTTI.**
485	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years cannot be claimed if tax payable is as per MAT provisions	NA
486	If assessee is company under liquidation then schedule OL should be mandatory	The flag at "Whether the assessee company is under liquidation" in Part A - General is "YES" and schedule OL not filled.
487	If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A - BS - Ind AS .	In Part-A General if "YES" is selected in filed "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then- Value at field (I) of Schedule Part-A-BS "Total Equity and liabilities" AND field (II) of Schedule Part-A-BS "Total Assets" should be EQUAL to ZERO or NULL
488	If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A - P&L -Ind AS.	In Part-A General if "YES" is selected in filed "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then- Value at field (15) of Part A-P&L "Totals of credits to profit and loss account" AND field (53)of Part A-P&L "Profit before taxes" AND field (62a) of Part A-P&L "Gross

		receipts" AND field (62b) of Part A-P&L "Net profit" should be EQUAL to ZERO or NULL
489	Part A Manufacturing Account-IndAs, Total of Opening Inventory S. No. 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory S. No. 1Aiii is not equal to 1Ai+1Aii
490	Part A Manufacturing Account-IndAs, Total of Direct expenses should be equal to the total of break-up of direct expenses	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
491	Part A Manufacturing Account-IndAs, Total Factory overheads should be equal to the sym of break-up of Factory overheads	Total Factory overheads as per S. No. 1Evii is not equal to the total of S. No. (Ei+Eii+Eiii+Eiv+Ev+Evi)
492	Part A Manufacturing Account-IndAs, Total debits to manufacturing account as per S. No. 1F should be equal to S. No. 1(Aiii+B+C+D+Evii)	Total debits to manufacturing account as per S. No. 1F is not equal to S. No. 1(Aiii+B+C+D+Evii)
493	In Part A Manufacturing Account-IndAs, the total of closing stock should be equal to the sum of break-up of closing stock	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
494	Part A Manufacturing Account-IndAs, S. No. 3 Cost of Goods Produced – transferred to Trading Account (1F - 2) should be equal to 1F-2	S. No. 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2
495	Part A Manufacturing Account-IndAs, Negative signs should not be allowed other than in S. No. 3	Value at field other than S. No. 3 of Manufacturing account is negative
496	In schedule, Part A-Trading Account- IndAs-IndAs the breakup of other operating revenue is not consistent with total other operating revenue (Sr No. 4.Aiiic).	In Part A -Trading Account-IndAs-sum of S. No. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c)
497	In Part A-Trading Account-IndAs, S. No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).	In Part A -Trading Account-IndAs- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at Sl no. 4A(iv) are inconsistent
498	Part A Trading Account-IndAs, the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied in S. No. 4Cix" should be equal to sum of its break-up	In Part A-Trading Account-IndAs the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in S. No. 4Cix is not equal to total of S. No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4 Cviii

499	Part A Trading Account-IndAs, Total revenue from operations in S. No. 4D should be equal to (Aiv + B +Cix)	Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix)
500	Part A Trading Account-IndAs, Direct expenses in S. No. 9 should be equal to sum of 9i+9ii+9iii	Direct expenses in S. No. 9 is not equal to sum of 9i+9ii+9iii
501	Part A Trading Account-IndAs, Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii should be equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi	Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi
502	Part A Trading Account-IndAs, Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 should be equal to S. No. sum of S. No. (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 is not equal to S. No. (6-7-8-9-10xii-11)
503	Part A Trading Account-IndAs, Negative signs should not be allowed other than in S. No. 11 and/or 12	Value at field other than S. No. 11 and/or 12 of Trading Account-IndAs is negative
504	S. No. 11 of Part A Trading Account-IndAs "Cost of goods produced – Transferred from Manufacturing Account" should be equal to Part A Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account-IndAs	S. No. 11 of Part A Trading Account-IndAs Cost of goods produced – Transferred from Manufacturing Account is not equal to Sl no. 3 of Part A Manufacturing Account- Cost of Goods Produced – transferred to Trading Account-IndAs.
505	Part A P&L-IndAS, S. No. 13 Gross profit transferred from Trading Account should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account	S. No. 13 Gross profit transferred from Trading Account od Part A P&L-IndAS should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account
506	In schedule Part A-P & L, sum of individual of Any Other Income at S. No. 14.xi shall be equal total amount of "any other income"	In schedule Part A-P & L, the breakup of Any Other Income at S. No. 14.xi "total" shall be equal to sum of S. No. 14.x.(ia + ib+n)
507	In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent.	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) is not equal to total of other income in Schedule Part A- P&L-IndAS-IndAS
508	Part A P&L-IndAS-IndAS, S. No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of S. No. 13+14xii	In part A P&L sl no. 15 should be equal to sum of 13+14xii
509	Part A P&L-IndAS-IndAS, If Sl no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank	If Sl no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank
510	Part A P&L-IndAS-IndAS, S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x	S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x
511	In Sch P&L-IndAS-IndAS , if breakup of insurance shall be consistent with total	S. No. 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv)

		should be equal to sum of S. No. 23i + 23ii + 23iii + 23iv)
512	Part A P&L-IndAS-IndAS, S. No. 30iii Total of commission should be equal to S. No. 30i+30ii	S. No. 30iii commission should be equal to S. No. 30i+30ii
513	Part A P&L-IndAS-IndAS, S. No. 31iii Royalty should be equal to S. No. 31i+31ii	S. No. 31iii Royalty should be equal to S. No. 31i+31ii
514	Part A P&L-IndAS-IndAS, S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii	S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii
515	In Sch P&L-IndAS , breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total	S. No. 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of S. No. 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
516	Part A P&L-IndAS, S. No. 46 Other expenses, total should be equal to sum of individual figures	S. No. 46 Other expenses should be equal to sum of 46i+46ii…..+46n
517	In Sch P&L-IndAS , breakup of Bad debts shall be consistent with total	In schedule Part A-P & L, the sum of Bad Debts, amount entered in S. No. 47i + 47ii + 47iii shall be consistent with total of S. No. 47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii)
518	Part A P&L-IndAS, S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49	S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
519	Part A P&L-IndAS, S. No. 51iii interest should be equal to S. No. 51i+51ii	S. No. 51iii interest should be equal to S. No. 51i+51ii
520	Part A P&L-IndAS, S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52	S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52
521	Part A P&L-IndAS, S. No. 56 Profit after tax should be equal to 53 - 54 - 55	S. No. 56 Profit after tax should be equal to 53 - 54 - 55
522	Part A P&L-IndAS, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57	S. No. 58 Amount available for appropriation, should be equal to 56+57
523	Part A P&L-IndAS, S. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation	NA
524	Part A P&L-IndAS, S. No. 60 Balance carried to balance sheet in proprietor's account (58 –59) should be equal to S. No. 58 –59	S. No. 60 Balance carried to balance sheet in proprietor's account should be equal to S. No. 58 –59
525	Part A P&L IND AS, S. No. 61AViii items that will be reclassified to P&L should be equal to sum of S. No. 61Aito61Avii	S. No. 61AViii items that will be reclassified to P&L should be equal to sum of S. No. 61Ai to 61Avii

526	Part A P&L IND AS, S. No. 61BVii items that will be reclassified to P&L should be equal to sum of S. No. 61Bito61Bvi	S. No. 61BVii items that will be reclassified to P&L should be equal to sum of S. No. 61Bito61Bvi
527	Part A P&L IND AS, S. No. 62 Total comprehensive income should be equal to sum of S. No. (56 + 61A + 61B)	S. No. 62 Total comprehensive income should be equal to sum of S. No. (56 + 61A + 61B)
528	In Part A-BS IND AS, S. No. 1Aiv should be equal to 1iv(Aii + Aiii)	S. No. 1Aiv should be equal to 1iv(Aii + Aiii)
529	In Part A-BS IND AS, S. No. 1C should be equal to 1(Aiv + Biii)	S. No. 1C should be equal to 1(Aiv + Biii)
530	In Part A-BS IND AS, Total non-current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc)	Total non-current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc)
531	In Part A-BS IND AS, Total of equity and liabilities should be equal to (1C + 2A +2B)	Total of equity and liabilities should be equal to (1C + 2A +2B)
532	In Part A-BS IND AS, Total of non-current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)	Total of non-current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)
533	Part A-BS IND AS "ASSETS" Total of Current assets should be equal to II(2A + 2B + 2C + 2D)	Total of Current assets should be equal to II(2A + 2B + 2C + 2D)
534	Part A-BS IND AS "ASSETS" Total of I and Total of II should be matched	in Part A-BS IND AS Total of I and Total of II should be matched
535	Section 115BA is not applicable to foreign company	Type of company is selected as foreign company and Have you opted for section 115BA is selected as "Yes"
536	Section 115BAA is not applicable to foreign company	Type of company is selected as foreign company and Have you opted for section 115BAA is selected as "Yes"
537	Section 115BAB is not applicable to foreign company	Type of company is selected as foreign company and Have you opted for section 115BAB is selected as "Yes"
538	The date entered in schedule BBS should be between 01/04/2019 to 31.03.2020 for AY 2020-21	Schedule BBS , field reference "Date"
539	In Schedule BBS, Surcharge is less than 10% of amount of Additional income tax payable under section 115QA	In Schedule BBS, S. No. 5b is less than 10% of (5a "Additional Income tax payable)
540	In Schedule BBS, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge	In Schedule BBS, S. No. 5c is less than 4% of (5a +5b)
541	In Schedule BBS, total tax payable is less then sum of Additional income tax payable+Surcharge+Health & education cess	In Schedule BBS, S. No. 5d is less than sum of (5a +5b+5c)
542	In Schedule BBS, Additional Income Tax + Interest payable is inconsistent with sum of Total tax payable+ Interest payable u/s 115QB	In Schedule BBS, S. No. 7 s not equal to sum of (5d+6)

543	In Schedule BBS, the net tax payable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Positive)	In Schedule BBS, S. No. 10 is not equal to (7-8), if positive
544	In Schedule BBS, the net tax Refundable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Negative)	In Schedule BBS, S. No. 10 is not equal to (7-8), if negative
545	Balance Sheet should match.	"S. No. (I) Total equity and liabilities" is **NOT EQUAL** TO "S. No. (II) Total assets in PART A -BS
546	Arithmetical check In Part A-BS, S. No. 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)	S. No. 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)
547	Arithmetical check In Part A-BS S. No. 2iii should be equal to 2i+2ii	S. No. 2iii should be equal to 2i+2ii
548	Arithmetical check In Part A-BS "Equity and liabilities"S. No. 3E should be equal to (3A + 3B + 3C + 3D)	S. No. 3E should be equal to (3A + 3B + 3C + 3D)
549	Arithmetical check In Part A-BS, S. No. 4E should be equal to (4A + 4B + 4C + 4D)	S. No. 4E should be equal to (4A + 4B + 4C + 4D)
550	Arithmetical check In Part A-BS ,Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E)	Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E)
551	Arithmetical check In Part A-BS "Non-Current Assets" Total of fixed assets, S. No. 1Av should be equal to 1(id + iid + iii + iv)	II- Assets S. No. 1Av should be equal to 1(id + iid + iii + iv)
552	Arithmetical check In Part A-BS "Non-Current Assets" Total of non-current investment, S. No. 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii)	S. No. 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii)
553	Arithmetical check In Part A-BS , S. No. 1F should be equal to (Av + Bix + C + Dv + Eiii)	S. No. 1F should be equal to (Av + Bix + C + Dv + Eiii)
554	Arithmetical check In Part A-BS, S. No. 2Aviii should be equal to 2A(ic + ii + iii + iv + v + vi + vii)	S. No. 2Aviii should be equal to 2A(ic + ii + iii + iv + v + vi + vii)
555	Arithmetical check In Part A-BS ,S. No. 2Bviii should be equal to 2b(i + ii + iii + iv + v + vi + vii)	S. No. 2Bviii should be equal to 2b(i + ii + iii + iv + v + vi + vii)
556	Arithmetical check In Part A-BS ,S. No. 2Ciii should be equal to 2C(i + ii + iii)	S. No. 2Ciii should be equal to 2C(i + ii + iii)
557	Arithmetical check In Part A-BS ,S. No. 2Dv should be equal to 2D(i + ii + iii + iv)	S. No. 2Dv should be equal to 2D(i + ii + iii + iv)
558	Arithmetical check In Part A-BS ,S. No. 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F)	S. No. 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F)
559	Arithmetical check In Part A-BS , Total of assets should be equal to Se 1F+2G	Total of assets should be equal to Se 1F+2G
560	In Part A-BS Total of I and Total of II should be matched	in Part A-BS Total of I and Total of II should be matched

561	Date entered in schedule DDT cannot be after the system date	Schedule DDT , field reference "Date"
562	In Schedule DDT, Surcharge is less then 10% of amount of Additional income tax payable under section 115O	In Schedule DDT, S. No. 6b is less than 10% of (6a "Additional Income tax payable)
563	In Schedule DDT, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge	In Schedule DDT, S. No. 6c is less than 4% of (6a +6b)
564	In Schedule DDT, total tax payable is less then sum of Additional income tax payable+Surcharge+Health & education cess	In Schedule DDT, S. No. 6d is less than sum of (6a +6b+6c)
565	In Schedule DDT, Additional Income Tax + Interest payable is inconsistent with sum of Total tax payable+ Interest payable u/s 115P	In Schedule DDT, S. No. 8 is not equal to sum of (6d+7)
566	In Schedule DDT, the net tax payable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Positive)	In Schedule DDT, S. No. 10 is not equal to (8-9), if positive
567	In Schedule DDT, the net tax Refundable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Negative)	In Schedule DDT, S. No. 10 is not equal to (8-9), if negative
568	Part A P&L, S. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation	NA
569	**Income from Insurance Busines**s is claimed under the head BP in SI, but Such BP not filled	In Schedule SI ,the value "Profits and gains of life insurance business" is greater than zero AND Schedule BP is null/Blank
570	In case of domestic company, PAN entered at "Verification" should match with any of the PAN entered at "Key persons"	In case the domestic company flag is "Yes", PAN entered at "Verification" under Part B TTI should match with any one of the PANs entered at the "PAN" field at all the rows under "Key persons" in Part A-GEN
571	"Total Tax Payable on Deemed Total Income u/s 115JB" is different with the sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).	In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c)
572	In Schedule MAT, S. No. 10 tax payable under section 115JB should be equal to 15% / 9% of S. No. 9 as the case may be. This schedule is applicable only if S. No. 9>0 of schedule MAT	S. No. 10 is not equal to 15% of S. No. 9 and IFSC flag is 'N' S. No. 10 is not equal to 9% of S. No. 9 and IFSC flag is 'Y' **Note: This rule is applicable if S. No. 9 is greater than 0.Note : Rounding off +5 and -5.**

573	Assessee claiming deduction u/s 80IC/IE but return is filed after due date i.e. 30th November or due date as per extension	Assessee claiming deduction u/s 80IC/IE in Chapter VIA ~~but~~ and return filing under section is selected as "139(4)" in return (return is filed after due date or due date as per extension)
574	In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in S. No. 10 should be consistent with all the special incomes [Column no (i)] of Schedule SI	In Schedule B TI, S. No. 10 in not equal to total of column (i) of schedule SI
575	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to S. No. 1 of schedule VI-A	In schedule B TI, S. No. 11a is not equal to S. No. 1 of schedule VI-A
576	**In schedule BP, S. No. A.9 should be equal to the sum of amount entered in Sl.No(7a + 7b + 7c + 7d + 7e + 8a+8b)**	The value at field **(A9) o**f schedule BP should be equal to sum of S. No. **(7a + 7b + 7c + 7d + 7e + 8a+8b).**
577	In schedule BP, S. No. **A.35**. Total **(27+28+29+30+31+32+33+34)** and the sum of amount entered in S. No. A**(27+28+29+30+31+32+33+34)**are inconsistent	The value at field **(A35)** of schedule BP should be equal to sum of S. No. A(27+28+29+30+31+32+33+34)
578	In schedule BP, S. No. A.36. Income and the sum of amount entered in S. No. A.(13+26-35) are inconsistent	The value at field (A36) of schedule BP should be equal to sum of S. No. .A(13+26-35)
579	In schedule BP, S. No. A.37x and the sum of individual amounts entered in S. No. A.37i to 37ix. are inconsistent	The value at field (A37x) of schedule BP should be equal to sum of values in S. No. A(37i to 37ix).
580	In schedule BP, S. No. A.38. Net profit or loss from business or profession other than speculative and specified business "is not equal to the sum of amount entered in S. No. A.36 + A.37x	The value at field (A38) of schedule BP should be equal to sum of S. No. A(36) & A(37x).
581	In schedule BP S. No. 39 Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to sum of (39a+ 39b + 39c + 39d + 39e+ 39f)	S. No. 39 of sch BP should be equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f)
582	In schedule BP, S. No. 44 "Income from speculative business(if loss, take the figure to 6xi of Schedule CFL)" is inconsistent with the value S. No. .B.41+ B42- B43.	The value at field (B44) of schedule BP is not equal to value of S. No. (B41+ B 42- B43) and the value of) B41+ B 42- B43 is equal to or more than ZERO
583	In schedule BP, S. No. C48 "Profit or loss from specified business" and the sum of amount entered in S. No. C45+C46-C47 are inconsistent	The value at field C48of schedule BP should be equal to sum of S. No. C(45+46-47)

584	Schedule BP, Income from Specified Business should be equal to Profit or loss from specified business minus Deductions in accordance with section 35AD(1)	The value at field C50of schedule BP should be equal to sum of S. No. C(48-49)
585	In schedule BP, S. No. D. "Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in S. No. **A39+B44+ C50** are inconsistent	The value at field (D) of schedule BP should be equal to sum of S. No. A39+B44+C50

Note: This rule shall be applicable only when individual values of B44+ C50 are equal to or more than ZERO. |
| 586 | In schedule BP, the values at "S. No. A(4a)" and values at "S. No. A (37(i) to 37(ix) are inconsistent. | The sum of Values at fields Sr no.A(4a) is not equal to values at field Sr no.A (37x). |
| 587 | In Schedule BP, A40, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4c-(39a+39b+39c+39d+39e)] | In Schedule BP, A40, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4c-(39a+39b+39c+39d+39e)

Note-This Rule will be applicable only if the result of [4c-(39a+39b+39c+39d+39e)] is positive.

Note : If result is negative, then 40 should be equal to "0". |
588	Schedule BP, S. No. Fv i.e Total Intra head Loss Set off during the year should be equal to sum of loss set off from Income from speculative business, Income from specified business and Income from insurance business u/s 115B	S. No. 2iv should be equal to sum of S. No. (Fii+Fiii+Fiv)of col. 2
589	Schedule BP S. No. F2(vi) should be equal to Loss to be set off 2(i) minus Loss remaining after set of 2(i)	S. No. Fv should be equal to S. No. Fi-Fv for business loss set off column
590	In Such BP S. No. B41 should be equal to Pt 2a "Net profit or loss from speculative business"	In Such BP S. No. B41 is not equal to Pt 2a "Net profit or loss from speculative business"
591	In Part B TI, the value in Pt 17-Losses of current year to be carried forward (total **of row xv** of Schedule CFL) should flow from Sch CFL	The value in S. No. 17 Losses of current year to be carried forward) of Part B TI is not equal to total of row Sl. No. [4c (xv-xvii)+5cxv+6xv+7xv+8xv+9(xv-xvii)+10(xv-xvii)+11 (xv-xvii)] of Schedule CFL.
592	Current year Loss from Business & Profession (other than loss from Insurance business u/s 115B, loss from	Value in **5xv** of Schedule CFL is not equal to **3xviii** of Schedule CYLA.

	speculative business and specified business) i.e S. No. (xv)5 in CFL should be equal to 3xviii of schedule CYLA	This rule will not be applicable if return is filed u/s 139(4)
593	Schedule BFLA S. No. **2(xiv)** should be equal to S. No. **11(xiv)** of CFL	Schedule BFLA S. No. **2(xiv)** is not equal to S. No. **11(xiv)** of CFL
594	Schedule BFLA S. No. 3xvi should be equal to sum of S. No. (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)	If value at field 3xvi is not equal to the sum of S. No. (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)
595	Schedule BFLA S. No. 4xvi should be equal to sum of S. No. (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv)	If value at field 4xvi is not equal to the sum of S. No. (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv)
596	In Schedule CYLA, S. No. **2xvii** i.e Total loss set off should be equal to sum of **(2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)**	Value in 2xvii of Schedule CYLA is not equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)
597	In Schedule CYLA, S. No. **3xvii** i.e Total loss set off should be equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi)	Value in , S. No. **3xvii** i.e Schedule CYLA is not equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi)
598	In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to S. No. 2e of Schedule OS	Value in 1xvi of Schedule CYLA is not equal to S. No. 2e of schedule OS
599	The value at filed "61(ii)" is greater than zero but the details in schedule 44AE is not filed.	In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 61(ii) (Presumptive Income) is MORE THAN ZERO.
600	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1a "Dividend , Gross"	In schedule OS, at column "*Item No.1 and 2 in which included*", sum of **"Amount"** for dropdown **"1a"** does not exceeds sum of **amounts** of all dropdowns in field **1a**
601	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"	In schedule OS, at column "**Item No.1 and 2 in which included**", sum of "**Amount**" for dropdown **"1b" does** not exceeds sum of **amounts** of all dropdowns in field **1b** Note: if 1b is -ve, then dtaa from same won't be allowed
602	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In schedule OS, at column "*Item No.1 and 2 in which included*", sum of **"Amount"** for dropdown **"1c"** does not exceeds sum of **amounts** of all dropdowns in field **1c**

603	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In schedule OS, at column "Item No.1 and 2 in which included", sum of **"Amount"** for dropdown **"1d"** does not exceeds sum of all dropdowns in field **1d**
604	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In schedule OS, at column "**Item No.1 and 2 in which included",** sum of **"Amount"** for dropdown "**2a"** does not exceeds sum of **amounts** of all dropdowns in field **2a**
605	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate"	In schedule OS, at column "**Item No.1 and 2 in which included",** sum of **"Amount"** for dropdown "**2c"** does not exceeds sum of **amounts** of all dropdowns in field **2c**
606	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates"	In schedule OS, at column "*Item No.1 and 2 in which included*", sum of **"Amount"** for dropdown **"2d"** does not exceeds sum of all dropdowns in field **2d**
607	In Schedule CG, Full Value of Consideration (S. No. B9aiii) is zero .therefore expenses u/s 48(S. No. B9b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration (S. No. B9aiii) is zero but expenses (S. No. B9b(iv)) are claimed
608	In Schedule CG S. No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is lower of B9(a)(ia) or B9(a)(ib)
609	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)	If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii)
610	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)	If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii)
611	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)	If in Sch CG Sl. No. B9c Balance is not equal to B(9aiii-biv)
612	In Schedule CG S. No. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d	If in Sch CG S. No. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d
613	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)	If in Sch CG Sl. No. B10 is not equal to B10(aXi+b)
614	In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b	If in Sch CG Sl. No. B11 is not equals to B11a1+B11a2+B11b
615	Schedule CG S. No. D1e should be equal to sum of D(1a + 1b + 1c + 1d)	If value at field D1e is not equal to the sum of S. No. D(1a + 1b + 1c + 1d)
616	In Schedule CG S. No. Ei6 should be equal to S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) as reduced by the amount of LTCG chargeable or not chargeable to	If value at field Ei6 is not equal to the sum of S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) Note: This rule will be applicable only if the sum of S. No.

	tax at special rates specified in S. No. B12a & B12b , which is included therein	(B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) is negative Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12
617	Schedule CG S. No. Ei7 should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein	If value at field Ei7 is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) Note: This rule will be applicable only if the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) is negative Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12
618	In Schedule CG, S. No. Ei8 should be equal S. No. B12b.	Value at field Ei8 is not equal to S. No. B12b Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. B12 is negative
619	Schedule CG S. No. Evi should be equal to S. No. (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein	If value at field Evi is not equal to the sum of S. No. (B4c+B5+B7c+B8+B9e + B11a1+B11a2) Note: This rule will be applicable only if the (B4c+B5+B7c+B8+B9e + B11a1+B11a2) is positive Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12

620	Schedule CG S. No. Evii should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein	If value at field Evii is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) Note: This rule will be applicable only if the (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) is positive Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12
621	In Schedule CG, S. No. Eviii should be equal S. No. B12b.	Value at field Eviii is not equal to S. No. B12b Note: This rule will be applicable only if S. No. B12b is positive
622	Assessee is having presumptive income but Part–B of P&L (Profit and Loss) A/c has not been filled	In personal info, TYpe of company is "foreign Company" **AND** Flag at whether assessee is declaring income under presumptive basis u/s 44AE/44B/44BB/44BBA/44BBB is "yes" in audit information **AND** In Sch BP S. No. 1 is more than zero and equal to sum of S. No. 37(Excluding S. No. 37(i) - 44AE,37(vi)-44D 37(vii)-44DA,(viii)- Chapter XII-G (tonnage), (ix)-First Schedule of Income tax Act **AND** S. No. 62a of Part B of P&L is equal to zero or null & all fields of P&L in Part A is zero or null.
623	In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 14 should be consistent with all the special incomes of Schedule SI	In Schedule B TI, S. No. 14 in not equal to total of column (i) of schedule SI

624	In Schedule CG ,In case A1(aii) does not exceed 1.05 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)	In Schedule CG , In case A1(aii) does not exceed 1.05 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)
625	In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)	In Schedule CG , In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
626	In Schedule HP Standard deduction u/s 24(a) will not be allowed in case in assessee has opted for taxation u/s 115BAB	Schedule HP - Value at field "1g" is > 0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note:- A variation of -5 to +5 shall be allowed
627	In Schedule HP Interest payable on borrowed capital u/s 24(b) will not be allowed in case in assessee has opted for taxation u/s 115BAB	Schedule HP - Value at field "1h" is > 0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1h" is greater than zero
628	In schedule BP , You cannot offered income u/s 35AD in you have opted for benefit of lower taxation u/s 115BAB	Schedule BP Sl. No. 2b >0 or Sl. No. 45 >0 or Sl. No. 46 >0 or Sl. No. 47 >0 or Sl. No. 48 >0 or Sl. No. 49 >0 or Sl. No. 50>0 or and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General
629	In Schedule DPM , amount at Sl. No. 3a cannot be greater than zero if assessee has not opted for taxation u/s 115BAA	In schedule DPM sl. No. 3a >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected .

630	In schedule DPM , additional depreciation is not allowed , if you have opted for lower taxation u/s 115BA or 115BAA or 115BAB	In schedule DPM , amount at Sl. No. 13>0 or amount at Sl. No. 14>0 or amount at sl. No. 15>0 **and** In part a general Flag domestic company is :yes" and have you opted for taxation u/s 115BA , 115BAA or 115BAB is elected as "115BA" or 115BAA or 115BAB
631	In schedule DPM , You cannot claim depreciation more than 40% if you have opted for lower taxation u/s 115BA or 115BAA or 115BAB	In schedule DPM , Block 45 , Sl. No. 1 to 21 >0 (any field) **and** In part a general Flag domestic company is :yes" and have you opted for taxation u/s 115BA , 115BAA or 115BAB is elected as "115BA" or 115BAA or 115BAB
632	In schedule CFL , amount at Sl. No. 5b cannot be greater than zero if assessee has not opted for taxation u/s 115BAA	In schedule CFL sl. No. 5b >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected .
633	In schedule UD , amount at Sl. No. 3a cannot be greater than zero if assessee has not opted for taxation u/s 115BAA	In schedule UD sl. No.3a >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected .
634	You cannot claim deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA In case you are opting for lower taxation under section 115BA or 115BAB.	Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 3g or 2h or 2i or 2j or 2k or 2l or 2m or 2n or 2o is greater >0 and - Domestic company is selected in part a general and section 115BA or 115BAB is selected . This rule is not applicable in case of foreign company + section 115BAA is selected or None of the above

635	You cannot claim deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA and 80LA In case you are opting for lower taxation under section 115BAA	Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 3g or 2h or 2i or 2j or 2k or 2l or 2o is greater >0 and - Domestic company is selected in part a general and section 115BAA is selected . This rule is not applicable in case of foreign company + section 115BA + 115BAB is selected or None of the above
636	In schedule OS , deduction claimed at Sl. No. 3c or at Sl. 8b will not be allowed in case you have opted for benefit of lower taxation u/s 115BAB	In schedule OS , Value at field "3c" is > 0 or value at Sl. no. 8b is >0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General

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