Instructions for filling out Form ITR-7

These instructions are guidelines for filling the particulars in Income-tax Return Form-7 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 persons including companies who are required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D).

The category of persons whose income is unconditionally exempt under various clauses of section 10, and who are not mandatorily required to furnish their return of income under the provisions of section 139, may use this form for filing return. An indicative list of such persons is given below:-

Sl.no	Category of persons	Exempt under section
1	Local authority	Section 10(20)
2	Regimental Fund or Non-public Fund established by the Armed forces of the Union	Section 10(23AA)
3	Fund, by whatever name called, set up by the Life Insurance Corporation (LIC) of India on or after 1st August, 1996, or by any other insurer	Section 10(23AAB)
4	Authority (whether known as the Khadi and Village Industries Board or by any other name)	Section 10(23BB)
5	Body or Authority	Section 10(23BBA)
6	SAARC Fund for Regional Projects set up by Colombo Declaration	Section 10(23BBC)
7	Insurance Regulatory and Development Authority (IRDA)	Section 10(23BBE)
8	Central Electricity Regulatory Commission	Section 10(23BBG)
9	Prasar Bharati	Section 10(23BBH)
10	Prime Minister's National Relief Fund	Section 10(23C)(i)
11	Prime Minister's Fund (Promotion of Folk Art)	Section 10(23C)(ii)
12	Prime Minister's Aid to Students Fund	Section 10(23C)(iii)
13	National Foundation for Communal Harmony	Section 10(23C)(iiia)
14	Swachh Bharat Kosh	Section 10(23C)(iiiaa)
15	Clean Ganga Fund	Section 10(23C)(iiiaaa)
16	Provident fund to which the Provident Funds Act, 1925 applies	Section 10(25)(i)
17	Recognized Provident Fund	Section 10(25)(ii)
18	Approved Superannuation Funds	Section 10(25)(iii)
19	Approved Gratuity Fund	Section 10(25)(iv)
20	Other funds referred to in sub-clause (v) of section	Section 10(25)(v)

	10(25)	
21	Employees' State Insurance Fund	Section 10(25A)
22	Agricultural Produce Marketing Committee	Section 10(26AAB)
23	Corporation, body, institution or association established for promoting interests of members of Scheduled Castes or Scheduled Tribes or backward classes	Section 10(26B)
24	Corporation established for promoting interests of members of a minority community	Section 10(26BB)
25	Corporation established for welfare and economic upliftment of ex-servicemen	Section 10(26BBB)
26	New Pension System (NPS) Trust	Section 10(44)

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 in any one of the following manner –

(i) digitally signing the verification part, or

(ii) authenticating by way of electronic verification code (EVC), or

(iii) Aadhaar OTP

(iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –
Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka".
The Form ITR-V-Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-Filing account.

However, a political party shall compulsorily furnish the return in the manner mentioned at (i) above.

In case an assessee is required to furnish a report of audit under sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via), 12A(1)(b), 92E he shall file such report electronically on or before the date of filing the return of income.

4. Filling out the ITR-V - Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee should print Form ITR -V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form duly signed by the assessee, has to be sent by ordinary post or speed post only to Centralized Processing Centre, Income Tax Department, Bengaluru–560500 (Karnataka).

General guidance

In part A General, please furnish the information relating to identity of assessee, details of any project or institution run by the assessee during the year, section under

which return is filed and section under which exemption has been claimed etc.

Certain schedules to this return form are mandatorily required to be filled up by assessees which are claiming exemption under specific provisions, as per the following list:-

Exemption claimed under section	Schedule required to be filled up
Political party claiming exemption u/s 13A	Schedule LA
Electoral Trust claiming exemption u/s 13B	Schedule ET
Trust/institution claiming exemption u/s 11 and/or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C) (via)	Schedule AI
Assessee claiming exemption under any of the clauses of section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23FB), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47) and persons whose income is unconditionally exempt under various clauses of section 10 (refer the list above at S. No. 2)	Schedule IE 1
Assessee claiming exemption under sections 10(23A), 10(24)	Schedule IE 2
Assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)	Schedule IE 3
Assessee claiming exemption under sections 10(23C)(iiiad) or 10(23C)(iiiae)	Schedule IE 4

This ITR form is applicable for assessee to claim exemption u/s 11, 10(23C), clauses of section 10, 13A or 13B. If exemption is not applicable to the assessee, relevant ITR form as per rule 12 may be used.

Where TDS has been claimed ensure that corresponding receipts are disclosed in the applicable schedules. For example schedule AI has to be filled by person registered under section 12A/12AA or approved under section 10(23C)(iv to via). Schedule IE1 to IE4 has to be filled by the person claiming exemption under clauses of section 10. Heads of income is required to be filled only if assessee has taxable income. If assessee has claimed exempt income u/s 10 in schedule Part B-TI and it has been allowed, then the receipts disclosed in relevant schedule IE will be treated as receipts for the purpose of Rule 37BA.

In case exemption u/s 10 is not allowed due to non-compliance of the provisions of the Act, then the receipts mentioned in Schedule IE will be considered as income in Schedule OS and will be taxed.

Where an institution is registered u/s 12A/12AA or approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) no exemption under other clauses of section 10 is allowable except for section 10(1).

Audit report in form 10B/10BB has to be e-filed at least one month prior to due date for filing of return u/s 139(1).

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
Name	Enter the Name of the trust or institution or any other entity as per the deed of creation or establishing or incorporation or formation, as the case may be.
PAN	Enter the PAN as in PAN card
Flat/ Door/ Block No.	Enter the Flat or House Number
Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
Area/ Locality	Enter the name of area or locality in which the house is situated
Town/ City/ District	Enter the name of town or City or District in which the house is situated
State	Select the name of State from the dropdown
PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Date of formation/ incorporation (DD/MM/YYYY)	Please enter the Date of Formation or incorporation, as mentioned in the application for allotment of PAN.
Status	Please tick the applicable check box, indicating the status under which the return is being filed, and also choose the applicable sub-status from the drop-down menu-

	Code	Status	Sub-status
	1.	Local authority	
	2.	AOP/BOI	➢ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➢ Public Charitable Trust ➢ Any other AOP/BOI
	3.	Artificial Juridical Person (AJP)	
	4.	Domestic Company	

Field Name	Instruction
Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STD code, 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 PAN holder or that 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.

DETAILS OF THE PROJECTS/INSTITUTIONS	
Please fill up the details of the projects or institutions run by the assessee during the year in these columns.	
Whether any project/ institution is run by the assessee?	Please indicate whether any project or institution is being run by the assessee during the year by ticking the applicable check box. □ Yes □ No
Name of the project/institution	If yes, please fill up the name of the school/ college/ university/hospital/research institution which is being run during the year. In case more than one projects etc. are being run by the assessee, please mention name of all such projects in separate rows as indicated.
Nature of activity **Classification**	Please select nature of activity and classification thereof from the dropdown list as given below:-

Nature of activity	Classification	
Charitable & religious	A	Relief of the poor
	B	Education
	C	Medical relief
	D	Preservation of environment (including watersheds, forests and wildlife)
	E	Preservation of monuments or places or objects of artistic or historic interest
	F	Object of general public utility
	G	Yoga
	H	Religious
Research	A	Scientific Research
	B	Social Research
	C	Statistical research
	D	Any other research
News Agency	News Agency	
Professional Bodies	A	Law
	B	Medicine
	C	Accountancy
	D	Engineering
	E	Architecture
	F	Company secretaries
	G	Chemistry
	H	Materials management
	I	Town planning
	J	Any other profession
Trade union	Trade union	
Political	Political party	
Electoral trust	Electoral trust	
Others	A	Specified income arising to a body/ authority/ Board/ Trust/ Commission u/s 10(46)
	B	Infrastructure Debt fund u/s 10(47)

	C	Any other

Details of registration or approval under the Income-tax Act

Please fill up the complete and correct details relating to registration or approval under the Income-tax Act. In case the assessee is registered or approved under more than one section, then assessee has to indicate the registration section against which exemption is claimed in the return. Any mistake in such details may lead to denial of claim of exemption, if any.

Section under which registered or approved	Enter the Section under which registered or approved under the Income Tax Act Please note that this column is to be filled up mandatorily, if exemption is being claimed u/s 11, or sub-clauses (iv), (v), (vi) or (via) of 10(23C), 10(23AAA) or 13B or 35.
Indicate the registration section based on which exemption is claimed in the return	Select the registration section based on which exemption is claimed in the return. Assessee can select only one option of registration section. This is a mandatory field.
Date of registration or approval	Enter the date of registration or approval in this field.
Approval/ Notification/ Registration No.	Enter the Approval/Notification/Registration No. in this field
Approving/ registering Authority	Enter the approving/registering authority in this field
Whether Application for registration is made as per new provisions	Please indicate whether application for registration is made as per the new provisions by ticking the applicable check box. □ Yes □ No
Section under which the registration is applied	If Yes, enter the section under which the registration is applied from the below drop downs 1. 12A/12AA 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 10(46)
Date on which the application for registration/approval as per new provisions is made	Enter the date on which the application for registration/approval as per the new provisions is made.
Section of exemption opted for under the new provisions	Please enter the section of exemption opted for under the new provisions from the below drop downs: 1. 11 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6.10(46)
Details of registration or approval under any law other than Income-tax Act	

Please fill up the complete and correct details relating to registration or approval under any other law other than Income Tax Act. Any mistake in such details may lead to denial of claim of exemption, if any.

Law under which registered	In case a registration or approval is required under any other law (other than Income-tax Act), please fill up the details of such law under which registered.
Date of registration or approval	Enter the date of registration or approval in this field.
Approval/ Notification/ Registration No.	Enter the Approval/Notification/Registration No. in this field
Approving/ registering Authority	Enter the approving/registering authority in this field

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)'

Return required to be furnished u/s	Please indicate the section as per which return is required to be furnished by the assessee, by ticking the applicable checkbox.
	☐ 139(4A)
	☐ 139(4B)
	☐ 139(4C)
	☐ 139(4D)
	☐ Others
	Please note that the section selected should be based on the registration section indicated in the table "**Details of registration or approval under the Income-tax Act**"
	  1. If section 12A/12AA is selected, then the return furnished under section should be selected either 139(4A) or 139(4C)
	  2. If Section 10(23C)(iv)/(v)/(vi)/(via) or 10(23AAA) is selected then the return furnished under section should be selected as 139(4C)
	  3. If Section 13B is selected then the return furnished under section should be selected as 139(4B)
	  4. If Section 35 is selected then the return furnished under section should be selected as 139(4D) or 139(4C)

Please specify the section under which the exemption is claimed	Please select the section under which exemption is claimed from the dropdown list as given below:- table below

Return required to be furnished u/s	Exemption claimed u/s
Section 139(4A)	Section 11
Section 139(4B)	Section 13A

		Section 13B
	Section 139(4C)	Section 10(21)
		Section 10(22B)
		Section 10(23A)
		Section 10(23B)
		Section 10(23C)(iiiab)
		Section 10(23C)(iiiac)
		Section 10(23C)(iiiad)
		Section 10(23C)(iiiae)
		Section 10(23C)(iv)
		Section 10(23C)(v)
		Section 10(23C)(vi)
		Section 10(23C)(via)
		Section 10(23D)
		Section 10(23DA)
		Section 10(23FB)
		Section 10(24)
		Section 10(46)
		Section 10(47)
		Section 10((23AAA)
		Section 10(23EC)
		Section 10(23ED)
		Section 10(23EE)
		Section 10(29A)
	Section 139(4D)	Section 10(21) read with section 35(1)
	Others	Section 10(20)
		Section 10(23AA)
		Section 10(23AAB)
		Section 10(23BB)
		Section 10(23BBA)
		Section 10(23BBC)
		Section 10(23BBE)
		Section 10(23BBG)
		Section 10(23BBH)
		Section 10(23C)(i)
		Section 10(23C)(ii)
		Section 10(23C)(iii)
		Section 10(23C)(iiia)
		Section 10(23C)(iiiaa)
		Section 10(23C)(iiiaaa)
		Section 10(25)(i)
		Section 10(25)(ii)
		Section 10(25)(iii)
		Section 10(25)(iv)
		Section 10(25)(v)
		Section 10(25A)
		Section 10(26AAB)
		Section 10(26B)
		Section 10(26BB)
		Section 10(26BBB)
		Section 10(44)
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/order, please enter Unique Number/ Document Identification Number (DIN) & 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 (DIN) 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
Whether any income included in total income for which claim under section 90/90A/91 has been made?	Please indicate whether any foreign source income is included in total income in respect of which relief for taxes paid outside India has been claimed u/s 90 or 91 or 90A, by ticking the applicable checkbox:- ☐ Yes ☐ No If yes, please fill up the details of such income and tax relief claimed in Schedule FSI and Schedule TR respectively.
Whether this return is being filed by a representative assessee?	Please tick the applicable check box. 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/Aadhaar Number of the representative
Whether you are Partner in a firm?	If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name & PAN of the firm. Else, tick 'No'.
Whether you have held unlisted equity shares at any time during the previous year?	If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type & PAN of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick 'No'. • If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India, you are not required to report the requisite details against column "Whether you

	have held unlisted equity shares at any time during the previous year?" • If you have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted, then in such cases, PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN as "NNNNN0000N". • In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., in such cases, you may enter zero or the appropriate value against "cost of acquisition" or "sale consideration". Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability • In case you have held shares in an unlisted foreign company, you are required to report the same in this table, even though the same is duly reported in Schedule FA. • In case you have held unlisted equity shares as stock-in-trade of business during the previous year, you are required to report the same in this table. • The details of equity shareholding in any entity, which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.

Schedule PI – Other details **A. Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then:-**	
In case the nature of activity mentioned in any of the projects or institutions run by the assessee is mentioned as "charitable and religious" under the classification "object of general public utility", please report the extent of any activity in the nature of trade, commerce or business included therein in the following columns.	
Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)	Please indicate whether there was any activity in the nature of trade, commerce or business as referred to in proviso to section 2(15), by ticking the applicable check box:- □ Yes □ No
If yes, then percentage of receipt from such activity vis-à-vis total receipts	

	If yes, please mention the receipt from such activity as a percentage of total receipts.
Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?	Please indicate whether there was any activity of rendering service in relation to any trade, commerce or business for any consideration, as referred to in proviso to section 2(15), by ticking the applicable check box:- □ Yes □ No If yes, please mention the receipt from such activity as a percentage of total receipts.
If yes, then percentage of receipt from such activity vis-à-vis total receipts	
If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution	In case answer to any of the above is yes, please mention the amount of annual receipts from such activities along with name of the project/institution in the given table.
B. Whether approval obtained u/s 80G?	Please indicate whether the trust/institution/fund is established in India for a charitable purpose and is for the time being approved under section 80G(5), by ticking the applicable check box:- □ Yes □ No If yes, please mention the date and number of such approval.
If yes, then enter Approval No.	
Date of Approval	
C. Is there any change in the objects/ activities during the Year on the basis of which approval/ registration was granted	Please indicate whether there was any change in the objects/activities of the trust/institution during the year on the basis of which approval/ registration was granted, by ticking the applicable check box:- □ Yes □ No
If yes, please furnish following information?	
In case there was a change in objects/activities during the year, please furnish the information in the following columns and also fill up the details of accreted income under section 115TD, as per the Schedule 115TD (if applicable).	
Date of such change	Please mention the date on which change in the object/activity has occurred.
Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A?	Please indicate whether application for fresh registration has been made (*due to change in object*) by ticking the applicable check box:- □ Yes □ No
Whether fresh registration has been granted under section 12AA	Please indicate whether fresh registration has been granted on such application, by ticking the applicable check box:- □ Yes □ No

Date of such fresh registration (DD/MM/YYYY)	If yes, please mention the date on which fresh registration was granted.
D. Whether registered under Foreign Contribution (Regulation) Act, 2010 (FCRA)?	Please indicate whether the trust/institution/fund is registered for the purposes of FCRA to receive foreign donations, by ticking the applicable check box:- □ Yes □ No
If yes, then enter Registration No.	If yes, then please mention the date and number of registration allotted by the FCRA division.
Date of Registration (DD/MM/YYYY)	
Total amount of foreign contribution received during the year, if any	Please mention the amount of foreign contribution received during the year, if any.
Specify the purpose for which the above contribution is received	Please mention the purpose for which the foreign contribution was received.
E. Whether a business trust registered with SEBI?	Business trust is not required to file return in ITR-7. This item should not be filled up by the assessee.
If yes, then enter Registration No.	
Date of Registration (DD/MM/YYYY)	
F. Whether liable to tax at maximum marginal rate under section 164? [If disallowable u/s 13(1)(c) and/or 13(1)(d)]?	In case any disallowance is called for under section 13(1)(c) or 13(1)(d) in your case, please indicate whether you are liable to tax at maximum marginal rate under section 164, by ticking the applicable check box:- □ Yes □ No
G. Is this your first return	Please indicate whether this is your first return, by ticking the applicable check box:- □ Yes □ No
AUDIT INFORMATION	
H. Are you liable for Audit under the Income-tax Act?	Please indicate whether you are liable to get your books of accounts audited in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: □ Yes □ No
Section under which you are liable for audit (specify section). Please mention date of audit report.	If yes, please mention the specific provision of the Income-tax Act under which you are liable to get your accounts audited. List of some of the provisions mandating audit report :-
Whether the accounts have been audited by an accountant?	1. 10(23C)(iv), 2. 10(23C)(v), 3. 10(23C)(vi),

Name of the auditor signing the tax audit report	4. 10(23C)(via) 5. 12A(1)(b) 6. 92E 7. Others (*please specify*)
Membership No. of the auditor	Please furnish the following details of such audit- (1) Name of the auditor signing the tax audit report (2) Membership No. of the auditor
Name of the auditor (proprietorship/ firm)	(3) Name of the auditor (proprietorship/ firm) (4) Proprietorship/firm registration number
Permanent Account Number (PAN) of the proprietorship/ firm	(5) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm (6) Date of report of the audit (7) Date of furnishing of the audit report
Date of audit report	Please ensure that Form 10B or Form 10BB or Form 3CEB is e-filed at least one month prior to due date for filing of return u/s 139(1).
Date of furnishing of the audit report	
I. If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?	In case your accounts are required to be audited under any other law (*other than Income-tax Act*), please select the relevant provision mandating the audit, and mention the date of furnishing such audit report. List of other laws mandating audit:- 1 Banking Regulation Act, 1949 2 Central Excise Act,1944 3 Central Sales Tax Act, 1956 4 Central Goods and Services Tax Act, 2017 5 Charitable And Religious Trusts Act, 1920 6 Companies Act, 2013 7 Electricity Act, 2003 8 Employees Provident Fund and Miscellaneous Provisions Act, 1952 9 Foreign Exchange Management Act, 1999 10 Government Superannuation Fund Act, 1956 11 Indian Trusts Act, 1882 12 Integrated Goods and Services Tax Act, 2017 13 Limited Liability Partnership Act, 2008 14 Payment of Gratuity Act, 1972 15 SEBI Act, 1992 16 Securities Contract (Regulation) Act, 1956 17 State Goods and Services Tax Act, 2017 18 Union Territories Goods and Services Tax Act, 2017 19 Any other law (*please enter details in text box*)
Particulars of persons who were partners/ members in the AOP on 31st day of March, 2020 (*to be filled by venture capital fund/investment fund*)	If you are an AOP, please furnish the following details, in respect of the partners/ members in the AOP as on 31st March, 2020 or on date of dissolution, as per the given table:- 1. Name and address 2.Their respective percentage share (*if determinate*)

	3. PAN 4. Aadhaar Number/ Enrolment Id (*if eligible for Aadhaar*) 5. Status These fields should be mandatorily filled by assessee claiming exemption under section 10(23FB).

Schedule-I - Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)

Under section 11(2) or under third proviso to section 10(23C), where 85% of the income is not applied or is not deemed to have been applied, to charitable or religious purposes in India during the previous year but is accumulated or set apart, either in whole or in part, for application to such purposes of India, such income so accumulated or set apart shall not be included in the total income of the previous year, if certain conditions are satisfied. One of the conditions, *inter alia*, is that the accumulation cannot be carried forward beyond five years.

Please ensure that Form 10 and the return of income has been filed within the due date for claim of amount accumulated u/s 11(2).

In this Schedule, please furnish the year wise details of amounts accumulated, purpose of accumulation, amount applied for charitable/religious purposes upto beginning of the year, amount invested or deposited in specified modes u/s 11(5), amounts applied for charitable/religious purposes during the year, balance amount available for application and amount deemed to be income u/s 11(3).

The total of column 8 of this Schedule is the amount deemed to be income u/s 11(3). This total amount should be reported as additions for the purpose of computation of total income in schedule part B-TI. These amounts should be entered only if the amounts accumulated in earlier years have not been utilised within the specified time.

Schedule-J - Statement showing the funds and investments as on the last day of the previous year

If you are a trust or institution registered under section 12A/12AA or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, it is mandatory to fill up the details of investment of funds in this Schedule.

In this Schedule, please mention the balances in the corpus fund and in the non-corpus fund as on the last day of the previous year in part A of the table.
In part B of the table, please furnish details of investments or deposits made in any of the modes specified u/s 11(5), out of funds of the trust or institution, which is held as on the last day of the previous year.
In part C of the table, please report investments held by persons having substantial interest, as referred to in section 13(3) at any time during the previous year.
In part D of the table, please furnish details of other investments held as on the last day of the previous year.
In part E of the table, please furnish details of contributions/donations which are received in kind but has not been converted into the modes specified u/s 11(5). Total amount reported in part E of schedule J shall form part of additions and must be disclosed under Sl no. 5iiib- Disallowable under section 13(1)(c) or 13(1)(d) (including part E of schedule J)

Schedule-K- Statement of particulars regarding the Author(s)/ Founder(s)/ Trustee(s)/ Manager(s), etc., of the Trust or Institution

In this Schedule, please mention the particulars of the author(s)/ founder(s)/ trustee(s)/ manager(s) of the trust/institution or persons who have made substantial contribution to the trust/institution or their relatives, with their names, complete addresses, PAN and Aadhaar numbers.

Schedule-LA - Political Party

This Schedule should be mandatorily filled up in case you are a political party, claiming exemption under section 13A.

Section 13A of the Income-tax Act provides exemption to a political party in respect of income chargeable under the head "Income from house property", "Income from other sources" or "capital gains" or Income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13A, viz. maintenance of books of accounts, furnishing of audit report, mode of receipt of voluntary contributions/donations, furnishing of contribution report under Representation of the People Act, 1951 etc. is required to be furnished in the respective fields.

Schedule-ET - Electoral Trust

This Schedule should be mandatorily filled up in case you are an electoral trust, claiming exemption under section 13B.

Section 13B of the Income-tax Act provides exemption to an electoral trust in respect of income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13B and further prescribed in rule 17CA is required to be furnished in the respective fields, such as maintenance of books of accounts, furnishing of audit report, details of voluntary contributions received and amounts distributed during the year.

As per Rule 17CA, an electoral trust is eligible to claim exemption u/s 13B if it has distributed atleast 95% of its total contributions received in the year along with the surplus brought forward from the earlier year to eligible political parties. The amount spent on administrative and management functions of the Trust cannot exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years

Schedule-VC - Voluntary Contributions

This Schedule should be mandatorily filled up by all persons filing return in Form ITR-7.

In this Schedule, please fill up details of voluntary contributions received. In Part A, fill up the details of local receipts giving clear break up of corpus and non-corpus donations,

grants received from Government, grants received from companies under Corporate Social Responsibility (CSR), other specific grants and other donations. In Part B, fill up details of foreign contributions received, giving break up of corpus fund donation and other than corpus donation. Please report total amount of voluntary contributions received during the year in part C.

In Part D, please mention the amount of anonymous donations chargeable at the rate of 30% under section 115BBC, which is included in the total contributions reported at part C.

The total amount of voluntary contributions mentioned at part C should be included in computation of total income in Part B-TI, in case of assessees claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C) or section 13A.

The total amount of voluntary contributions mentioned at part C should be reported in the respective Income & Expenditure statement (i.e. Schedule IE-1 or Schedule IE-2 or Schedule IE-3 or Schedule IE-4), in case of assessees claiming exemption under other clauses of section 10.

The total amount of voluntary contributions mentioned at part C should be reported in Schedule ET, in case of assessees claiming exemption under section 13B.

Schedule-AI - Aggregate of income derived during the previous year excluding Voluntary contributions

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish source-wise details of aggregate of income referred to in section 11 and 12 derived during the previous year excluding voluntary contribution forming part of corpus as per section 11(1)(d) and other voluntary contributions. In respect of other incomes reported at S. No. 9, please specify the nature of income and the total amount during the year.

The total of aggregate income mentioned at S. No. 10 should be included in computation of total income in Part B-TI (item No. 3).

Schedule-ER - Revenue expenditure incurred during the year and amount applied to stated objects of the trust/institution during the previous year - Revenue Account

This Schedule should be filled up if you are claiming exemption under section 11 and 12 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/ institution, during the previous year on revenue account.

In part A of this Schedule, please furnish the headwise details of establishment and administrative expenditure of the trust/institution, which was incurred during the year on revenue account.

In part B of this Schedule, please furnish the break-up of expenditure towards objects of the trust or institution, incurred during the year such as religious, education, relief

of poor, medical relief etc.

In part C of this Schedule, please report any item of the expenditure incurred during the year which is disallowable.

In part D of this Schedule, please report the total amount of revenue expenditure incurred during the year (after adding back the disallowable expenditure, if any).

In part E of this Schedule, please furnish break-up of source of funds to meet the total revenue expenditure which was incurred during the year.

In part F of this Schedule, compute the total amount applied during the previous year – Revenue Account. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C). Sl No. E2 to E5 may be filled for information purpose.

Schedule-EC - Amount applied to charitable or religious purposes in India or for the stated objects of the trust/institution during the previous year– Capital Account

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/ institution, during the previous year on capital account [excluding application from borrowed funds and amounts exempt u/s 11(1A)].

At item No. 4 of this Schedule, please specify nature of other capital expenditure and mention the relevant amount incurred during the year.

In part A of this Schedule, please furnish break-up of source of funds to meet the total capital expenditure which was incurred during the year.

In part B of this Schedule, compute the total amount applied during the previous year – Capital Account. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C). Sl No. A2 to A5 may be filled for information purpose.

Schedule-IE-1 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(21) or 10(22B) or 10(23AAA) or 10(23B) or 10(23D) or 10(23DA) or 10(23EC) or 10(23ED) or 10(23EE) or 10(23FB) or 10(29A) or 10(46) or 10(47) or other clauses of section 10 under which income is unconditionally exempt.

Please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in Part B-TI against the relevant clause of section 10.

Schedule-IE-2 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(23A) or 10(24).

In part A of this Schedule, please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

In part B of this Schedule, please report details of taxable income, if any, for the previous year under the heads of "house property", "business or profession", "capital gains" and "other sources". Please ensure to fill up the relevant Schedule applicable for the respective head of income. The headwise incomes should be included in computation of total income in Part B-TI at item No.13.

For assessee referred under section 10(23A), exemption is not applicable on income from house property and income from interest or dividend. These income to be entered in the respective income schedules and tax on the same to be computed.

For assessee referred under section 10(24) exemption is not applicable on income from business & professions and income from capital gains. These income to be entered in the respective income schedules and tax on the same to be computed.

The amount of exemption to be mentioned in Part B-TI against S. No. 8c for section 10(23A)/ S. No. 9h for section 10(24).

Schedule-IE-3 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiiab) or (iiiac) of section 10(23C) (*i.e. university or other educational institutions or hospital or other similar institutions wholly or substantially financed by the Government*).

Please specify object of the institution from the dropdown list provided, and mention complete address where the activities being carried out. Please report total receipts including any voluntary contributions, Government grants out of the total receipts, application towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made. Trust/institutions are eligible for exemption under Section 10(23C)(iiiab) or 10(23C)(iiiac) only if they receive Government grants. Refer rule 2BBB.

The amount of exemption to be mentioned in Part B-TI against S. No. 9a for section 10(23C)(iiiab) / S. No. 9b for section 10(23C)(iiiac).

Schedule-IE-4 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiiad) or (iiiae) of section 10(23C) (*i.e.*

university or other educational institutions or hospital or other similar institutions if the aggregate annual receipt does not exceed the prescribed amount).

Please specify object of the institution from the dropdown list provided, and mention complete address where the activities being carried out. Please report gross annual receipts, amount applied towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in Part B-TI against S. No. 9c for section 10(23C)(iiiad)/ S. No. 9d for section 10(23C)(iiiae).

Schedule HP- Details of Income from House Property – Taxable income

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 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	
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 Number 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 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, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (b) 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)	
1a	**Gross rent received/ receivable/ letable 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	30% of 1e	Please enter 30% of Annual Value of your share of your property.
1g	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.
1h	Total (1f + 1g)	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 *[1f]* and interest payable on borrowed capital *[1g]*.
1i	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/unrealised rent.
1j	Income from house property 1 (1e-1h+1i)	This is an auto-populated field representing the net income from house property which is computed as annual value *[1e]* as reduced by total amounts deductible u/s 24 *[1h]* and as increased by arrears of rent etc. *[1i]*
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 (2e-2h+2i)	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 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 *[1j + 2j + ...]* and also the pass through income/loss of the nature of house property *[3]*.

Schedule CG – Capital Gains – Taxable income

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.

However, 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. B2. Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year. The net capital gains arising on sale of individual scrips should be aggregated. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, 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.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets.

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. A4 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. B3 of this Schedule.

Part C of this Schedule computes the total of short-term capital gain *(item No. A5)* and long-term capital gain *(item No. B4)*. In case the total amount of long-term capital gain at item No. B4 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. B4 should be taken as Nil and only the figure of item No. A5 should be taken as item C.

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

Schedule-OS - Income from other sources – Taxable income

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**	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 of property in excess of such consideration	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/- 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 the details of other income, specifying the Nature and Amount in the given box. Row can be added as required
	Income due to disallowance of exemption under clauses of section 10	In case exemptions are not allowed u/s 10, then gross receipts and voluntary contributions entered in schedule IE1/IE2/IE3/IE4 will be considered as income and shall be taxed at normal rate.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 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 ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
2a	Income from 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 ci to cxiii*)	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 - 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)

		(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 (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)
		(xi)	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)
		(xii)	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
		(xiii)	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA
		(xiv)	Para E II of Part I of 1st Schedule of FA - Income from royalty or technical services - Non Domestic Company
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) - Income from royalty or fees for technical services received from Government or Indian concern	
		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-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)
		PTI-115AD(1)(i) -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-115BBDA - Dividend Income from domestic company exceeding 10 Lakh
		PTI-Para E II of Part I of 1st Schedule of FA - Income from royalty or technical services - Non Domestic Company
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. 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).
3	**Deductions under section 57:-** *(other than those relating to income chargeable at special rates under 2a, 2b & 2c)*	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- 2e relating**	Please enter the net amount of income under the head 'income from other sources'

	to 1) *(If negative take the figure to 4i of Schedule CYLA)*	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 deductions u/s 57 *[item 3]* & income chargeable at special rates specified in item 2e (related to item 1) 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 horses) (2+6)** *(enter 6 as nil, if negative)*	Please enter the aggregate of incomes chargeable under the head 'income from 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 and compute the net income at item 8e accordingly.
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-OA – General

In case you have any income under the head "business and profession", please furnish the general information relating to such business activity during the year in this Schedule, such as nature of business, method of accounting, method of valuation of stock etc.

Schedule-BP – Computation of income from business or profession – Taxable income

In case you have any income under the head 'Profits and gains of business or profession', please fill up the particulars for computation of income under that head in this Schedule.

In part A of this Schedule, income from business or profession other than speculative business and specified business is computed starting from the net profit before taxes arrived at in the profit and loss account.

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
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt

Expenses debited to the P&L account considered under other heads of income and expenses relating to exempt income should be reported at item No. 7 and 8 respectively. The total of such expenses are added back to arrive at adjusted profit or loss at item No. 10.

Item No. 11 provides for addition of deemed incomes under various provisions. Item No. 12 is the residual column for entering any other type of addition under the head of 'business or profession' (from section 28 to section 44DA). 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. 13. The aggregate amount after adding back the deemed incomes and other incomes is captured as an auto-filled figure at item No. 14.

The deduction admissible as per section 32(1)(iii) of the Act should be reported at item No. 15. Item No. 16 is the 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. 17.

The net business income is computed at item No. 18, after adding the aggregate amount of additions and disallowances (*item No. 11 to 13*) to the adjusted profit and loss (*item No. 10*) and reducing the permissible deductions therefrom (*item No. 17*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 19. 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. 20 as aggregate of net business income (item No. 18) and profits computed on presumptive basis (item No. 19).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the net business income chargeable after applying these rules is required to be mentioned at item No. 21.

In any other case, only the figure of net profit from business or profession computed at item No. 20 should be reported at item No. 21.

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. A21*), income from speculative business (*item No. B27*) and income from specified business (*item No. C33*).

Please note that losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income. Therefore, in case the net income from speculative business at item No. B27 is a loss figure, or net income from specified business at item No. C33 is a loss figure, the same shall not be allowed to be set off against normal business income. In such a case, the figures at item No. B27 or item No. C33, as applicable, should be taken as Nil and only the figure of item No. A21 should be reported in part D.

Part E of this Schedule is to be filled up only in case of trust or institutions registered under section 12A/12AA. Income shown in the account of the business undertaking referred to in section 11(4) should be reported at item No. 35. Income chargeable to tax under section 11(4) has to be determined by the Assessing Officer to be reported at item No. 36. This item should not be filled up by the assessee.

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

In row (x), 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).

Schedule PTI - Pass Through Income 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 the dropdown list: Section 115UA Section 115UB
Name of business trust/ investment fund	Enter 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 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-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 as indicated against each type of income.

Schedule-115TD- Accreted income under section 115TD

This Schedule should be filled up only by the trusts or institutions registered under section 12AA, where any of the events mentioned in clauses (a), (b) or (c) of sub-section (1) of section 115TD has taken place during the previous year.

In such a case, in addition to the income-tax chargeable in respect of the total income of the trust or institution, the accreted income thereof computed in accordance with the provisions of section 115TD is chargeable to tax. Such trust or institution is liable to pay additional income-tax at the maximum marginal rate on such accreted income.

Specified date under section 115TD to be mentioned at item No. 9, in case assessee is liable to pay tax on accreted income.

The details of payment of tax on accreted income should be mentioned at item Nos. 13 to 17 of this Schedule.

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

Schedule FSI is applicable for the assessee 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 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 are reported in Form 67 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 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 which 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 'not ordinarily resident' or 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 and income under the head business or profession)

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 both 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.

Schedule SH - Shareholding of Unlisted Company

If you are an unlisted company, 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 equity 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.

Part B – TI - Computation of total income

In this part, total income for the year is required to be computed separately for various category of persons. If you are a trust or institution registered under section 12A/12AA or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, please fill up the particulars at item No. 1 to 7 for computation of total income for the year. If you are a person claiming exemption under any other clause of section 10, please mention the amount eligible for exemption at item No. 8 or 9 or 10, as applicable. If you are a political party claiming exemption under section 13A, please mention the amount eligible for exemption at item No. 12a. If you are an electoral trust claiming exemption under section 13B, please mention the amount eligible for exemption at item No. 12b. At item No.13, please mention the amount under respective heads of income, which is chargeable to tax during the year (i.e. the head wise income which is not eligible for exemption for the year), and compute gross income at item No. 14. Thereafter, losses for the current year as per the Schedule CYLA should be set-off from to arrive at the figure of gross total income at item No. 16.

Field No.	Field Name	Instruction
If you are a trust or institution registered under section 12A/12AA or approved under any of these sub-clauses (iv) or (v) or (vi) or (via) of section 10(23C), please fill out the particulars at item No. 1 to 7.		
1	Voluntary Contributions other than Corpus fund *[(Aiie + Bii) of Schedule VC]*	In this item, please mention the total amount of voluntary contribution (other than corpus fund) received during the year. This is an auto-populated field figure taken from Schedule VC (Aiie + Bii).
2	Voluntary contribution forming part of corpus *[(Ai + Bi) of schedule VC]*	In this item, please mention the total amount of voluntary contribution (forming part of corpus fund) received during the year. This is an auto-populated field, figure taken from Schedule VC (Ai + Bi). Any amount received as corpus donation will be treated as exempt for a trust registered under section 12A/12AA, if in Part A - General, in the table "Details of registration or approval under the Income tax Act", 'section 12A/12AA' is selected under the column "section under which registered or approved". Further, in the column on filing status, please choose "section 11" in the drop-down provided against the field "please specify the section under which the exemption is claimed".

3	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above *(10 of Schedule AI)*	Please enter the aggregate of income derived during the previous year (excluding voluntary contributions reported at item No. 1 and 2 above). This is an auto-populated field, figure taken from Schedule AI (item 10).
4	**Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-** In this item, please fill up the details of application of income for charitable or religious purposes or for the stated objects of the trust or institution during the previous year.	
4i	Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] *[S. No. F from Schedule ER]*	In this item, please enter the amount which is applied during the previous year on Revenue account, out of income derived from the property or income earned during the previous year. This is an auto-populated field figure taken from S. No. F of Schedule ER.
4ii	Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation upto 15% etc., i.e. not from income of the prev. year] *[S. No. B of Schedule EC]*	In this item, please enter the amount which is applied during the previous year on Capital account, out of income derived from the property or income earned during the previous year. This is an auto-populated field figure taken from S. No. B of Schedule EC.
4iii	Amount applied during the previous year- Revenue/ Capital Account (Repayment of Loan)	In this item, please enter the amount applied during the previous year towards repayment of loan, whether as principle amount or interest thereon, on Revenue or Capital account.
4iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1)	In this item, please enter the amount, which is deemed to have been applied during the previous year within the meaning of clause (2) of Explanation to section 11(1).
4iva	If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer	Please note that it is mandatory to exercise the option under the relevant provisions by furnishing the prescribed form i.e. Form 9A electronically within the due date.

4ivb	**If yes, date of furnishing Form No. 9A (DD/MM/YYYY)**	Please mention the date of furnishing Form 9A, if any claim of deemed application of income has been made.
4v	**Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/ institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C)** *[restricted to the maximum of 15% of (1 + 3) above for 12A/12AA and (1+2+3) above for 10(23C)(iv)/(v)/(vi)/(via)]*	In this item, please enter the amount, which is accumulated or set apart for application to charitable or religious purposes or for stated objects. Please note that the amount so accumulated or set apart should not exceed 15% of the income derived from property (i.e.15% of amount entered at item No. 1 and 3 above in case of assessee registered u/s 12A/12AA and 15% of amount entered at item No. 1 and Item No. 2 and Item No. 3 above for assessee approved u/s 10(23C)(iv)/ (v)/ (vi)/ (via).
4vi	**Amount in addition to amount referred to in (iv) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled** *(fill out Schedule I)*	In this item, please enter the amount accumulated or set apart for application, (in excess of the 15% ceiling mentioned at item No. 4v above), in respect of which all the conditions mentioned in sub-section (2) and sub-section (5) of section 11, or the conditions mentioned in third proviso to section 10(23C), as the case may be, are fulfilled. Please note that it is mandatory to furnish the prescribed form i.e. Form 10 electronically before the due date and return has to be furnished before the due date specified in section 139(1) for making any claim u/s 11(2). Please ensure to fill out details of amounts accumulated or set apart in Schedule I, for claim of exemption under third proviso to section 10(23C) and the details of investments of funds in Schedule J (as applicable).
4vii	**Amount eligible for exemption under section 11(1)(c)**	In this item, please enter the amount eligible for exemption u/s 11(1)(c). Please also mention the details of approval given by the Board i.e. the approval number and the date of approval in the respective columns.
4viia	**Approval number given by the Board**	
4viib	**Date of approval by board**	

4viii	**Total [4i + 4ii + 4iii + 4iv + 4v + 4vi + 4vii]**	In this item, please enter the total amount in respect of which exemption is claimed for the previous year. Total of exemption claimed cannot exceed total of amounts of income mentioned in VC non corpus, VC corpus and aggregate income of the previous year.
5	**Additions** In this item, please enter the amounts, which are required to be added back on account of non-compliance of various provisions of the Act. Exemptions cannot be claimed against these additions.	
5i	**Income chargeable under section 11(1B)**	In this item, please enter the amount of income, which is chargeable under section 11(1B).
5ii	**Income chargeable under section 11(3)**	In this item, please enter the amount of income, which is chargeable under section 11(3). Please note that the amount should include the total amount reported at column 8 of Schedule I.
5iii	**Income in respect of which exemption under section 11 is not available**	In this item, please enter the amount of any incomes in respect of which exemption under section 11 is not available.
5iiia	**Being anonymous donation** *(Diii of Schedule VC)*	In item No. 5iiia, please enter the amount of anonymous donation chargeable under section 115BBC, which is reported in Schedule VC (item No. Diii) if the exemption is claimed on the same. In item No. 5iiib, please enter the amounts which are disallowable under clause (c) or (d) of section 13(1). Please note that the amount entered here should include the total amount reported in part E of Schedule J.
5iiib	**Disallowable u/s 13(1)(c) or 13(1)(d)** *(including Part E of Schedule J)*	
5iv	**Income chargeable under section 12(2)**	In this item, please enter the amount of income, which is chargeable under section 12(2).
5v	**Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)**	In this item, please enter the amount which is disallowable under section 11(1) read with section 40(a)(ia) or under section 10(23C) read with section 40(a)(ia).
5vi	**Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)**	In this item, please enter the amount which is disallowable under section 11(1) read with section 40A(3)/(3A) or under section 10(23C) read with section 40A(3)/(3A).
5vii	**Total [5i + 5ii + 5iiia + 5iiib + 5iv + 5v + 5vi]**	In this item, please enter the total amount of additions (total of amounts at item No. 5i, 5ii, 5iiia, 5iiib, 5iv, 5v, 5vi).

6	**Income chargeable u/s 11(4)** *[as per item No. E36 of Schedule BP]*	This item may be filled by assessing officer during assessment.
7	**Total (1+2+3-4viii+5vii+6)**	In this item, please enter the total income for the previous year (item No.1 and 2 and 3) after reducing claim of exemption therefrom (item No. 4viii) and adding back the required amounts (item No. 5vii and 6).
If you are claiming exemption under any clause of section 10, please fill up the amount eligible for exemption at item No. 8 or 9 or 10 as applicable. The claim of exemption under section 10 or 13B should be entered directly in the relevant column of Schedule Part B-TI (computation of income). The income and expenditure statement should be furnished in the applicable Schedule i.e. Schedule 1E-1 or IE-2 or IE-3 or IE-4 or ET. Such entities are not required to fill up the head wise details in Schedule BP, Schedule HP, Schedule CG, Schedule OS and Schedule SI etc.	
8	**Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A)**	In this item, the amount of exemption for clauses (21) or (22B) or (23A) or (23AAA) or (23B) or (23EC) or (23ED) or (23EE) or (29A) of section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information- "Section under which exemption is claimed". Ensure that schedule IE1 or IE2 is filled as applicable.
9	**Amount eligible for exemption under section 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)**	In this item, the amount of exemption for sub-clauses (iiiab) or (iiiac) or (iiiad) or (iiiae) of Section 10(23C) or clause (23D) or (23DA) or (23FB) or (24) or (46) or (47) of Section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information-"Section under which exemption is claimed". Ensure that schedule IE1 or IE2 or IE3 or IE4 is filled as applicable.
10	**Amount eligible for exemption under any other clause of section 10** *(other than those at 8 and 9)*	In this item, the amount of exemption for any other clause of section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information-"Section under which exemption is claimed". Ensure that schedule IE1 is filled.
11	**Income chargeable under section 11(3) read with section 10(21)**	In this item, please enter the amount of income which is chargeable under section 11(3) read with section 10(21). No exemption is allowable against such income.
12a	**Income claimed/ exempt under section 13A in case of a Political Party**	In this item, please enter the amount which is eligible for exemption, in case you are claiming exemption under section 13A in case of a Political Party. Ensure that schedule LA is filled.
12b	**Income claimed/ exempt under section 13B in case**	In this item, please enter the amount which is eligible for exemption, in case you are

	of an Electoral Trust *(item No. 6vii of Schedule ET)*	claiming exemption under section 13B in case of an Electoral Trust. Ensure that schedule ET is filled.
13	**Income not forming part of item No. 7 to 12 above:-** In this item, please furnish the headwise break-up of income which is not eligible for exemption for the previous year.	
13i	**Income from house property** *[4 of Schedule HP] (enter nil if loss)*	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.
13ii	**Profits and gains from business or profession** *[as per item No. D34 of Schedule BP]*	Please enter net profits and gains from business or profession chargeable to tax for the year. This figure has to be taken as computed at item No. D34 of Schedule BP. In case a loss is computed from business or profession in Schedule BP, 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.
13iii	**Income under the head Capital Gains**	
13iiia	**Short term** *(A5 of schedule CG)*	In this item, please enter the total amount of short-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. A5).
13iiib	**Long term** *(B4 of schedule CG) (enter nil if loss)*	In this item, please enter the total amount of long-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. B4).
13iiic	**Total capital gains (13iiia +13iiib)** *(enter nil if loss)*	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year. In case the computed figure is a loss, please enter nil in this column.
13iv	**Income from other sources** *[as per item No. 9 of Schedule OS]*	Please enter net income under the head 'income from other sources' which is chargeable to tax for the year, as computed in Schedule OS (item No. 9). In case a loss figure is computed under the head 'income from other sources' 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.

13v	**Total (13i + 13ii + 13iiic + 13iv)**	Please enter the aggregate of incomes computed under various heads in this column which is chargeable to tax for the year.
14	**Gross income [7+11+13v-12a]**	In this item, please enter gross income as indicated. Do not reduce the exemption amount mentioned in S. No. 8,9, 10 and 12b from Gross income.
15	**Losses of current year to be set off against 13v** *(total of 2ix, 3ix and 4ix of Schedule CYLA)*	In this item, 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 items 2ix, 3ix and 4ix of Schedule CYLA.
16	**Gross Total income (14-15)**	In this item, please enter remaining current year income after allowing for set-off of current year losses. This is an auto-populated figure taken as balance of gross income [item 14] as reduced by current year losses allowed to be set-off against such income [item 15].
17	**Income chargeable to tax at special rate under section 111A, 112 etc. included in 16**	In this item, please report aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at item 16. This figure should be taken from column (i) of Schedule SI.
18	**Total income (16)**	In this item, please enter the amount of total income chargeable to tax for the previous year.
19	**Income which is included in 18 and chargeable to tax at special rates** *[total of col. (i) of Schedule SI]*	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.
20	**Net agricultural income for rate purpose**	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.

21	Aggregate Income (18-19+20) [applicable if (18-19) exceeds maximum amount not chargeable to tax]	Please compute aggregate income in this item as Total Income [item 18] reduced by the income chargeable at special rates [item 19] and increased by the amount of net agricultural income [item 20] for rate purposes.
22	Anonymous donations, included in 21, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)	In this item, please enter the amount of anonymous donations which are taxable under section 115BBC at the flat rate of 30%, which is reported in Schedule VC (item No. Diii).
23	Income chargeable at maximum marginal rates	In this item, please enter the amount, which is chargeable at maximum marginal rates.

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

Tax liability on aggregated total income should be computed at normal applicable rates, at special rates or maximum marginal rates, as applicable. The gross tax liability is computed after adding surcharge and health and education cess thereon. 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 total income	Please compute tax payable on total income as per normal provisions in this column. In column 1(a), compute tax at normal applicable rates on the aggregated total income as reduced by anonymous donation and income chargeable at maximum marginal rates. In column 1(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In column 1(c), please enter the amount of tax charged at the rate of 30% on anonymous donation under section 115BBC. In column 1(d), please enter the amount of tax charged at maximum marginal rate in respect of item No. 23 of Part B-TI. In column 1(e), please enter the amount of rebate admissible on net agricultural income.
2	Surcharge	In this item, please compute surcharge leviable on tax liability in items 2(i) and 2(ii) respectively.
3	Health and Education cess @ 4% on (1f+ 2iii)	In this item, please compute health and education cess @4% of the tax after rebate.

4	**Gross tax liability (1f+ 2iii + 3)**	In this item, please compute the gross tax liability after adding surcharge and health and education cess.
5	**Tax relief**	In column 5(a), please enter the amount of 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 5(b), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.
		In column 5(c), please compute the aggregate of claims of tax relief in the above columns.
6	**Net tax liability (4 - 5c)**	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
7	**Interest and Fee payable**	In column 7(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.
		In column 7(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.
		In column 7(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.
		In column 7(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 7(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.
8	**Aggregate liability (6+7e)**	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
9	**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.
10	**Amount payable**	In case the aggregate amount payable *[item 8]* is higher than the taxes paid for the year *[item 9e]*, please compute the net amount payable after claiming credit of taxes paid.
11	**Refund**	In case the taxes paid for the year *[item 9e]* is higher than the aggregate amount payable *[item 8]*, please compute the net amount refundable.
12	**Net tax payable on 115TD income including interest u/s 115TE (S. No. 12 of Schedule 115TD)**	In this item, please enter the Net tax payable on 115TD income including interest u/s 115TE. This is an auto-populated field figure taken from S. No. 12 of Schedule 115TD.
13	**Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) Select Yes or 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 account used for digital payments/receipts. Please indicate the account 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 tick 'No' for the question '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 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	In case of non-resident, please provide country of location of bank
	IBAN	In case of non-resident, please provide IBAN
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**	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

	(ii) have signing authority in any account located outside India; or	accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA.
	(iii) have income from any source outside India?	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.
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 No. of the other person.
4	**TAN of the Deductor/ PAN/ 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/Aadhaar No. 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. Note: Details of unclaimed TDS brought forward (col 5 & 6), TDS deducted in own hands (col. 7), TDS deducted in the 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 i.e. FY 2019-20. 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 receipt 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 receipt 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 any other person as per rule 37BA(2).
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. Where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then no TDS credit should be claimed under the column "in own hands" for the current year.
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)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	**Field Name**	**Instruction**
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**	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2019-20.
7	**Amount out of (5) or (6) being claimed this year** *(only if corresponding income 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 income 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.

In the case of a company, the return of income can be verified by the Managing Director. 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.

In the case of a local authority, the return of income can be verified by the Principal Officer.

In the case of a political party, the return of income can be verified by the Chief Executive Officer of such party, whether known as Secretary or any other designation.

In the case of any other association, the return of income can be verified by any member of the association or the Principal Officer thereof.

In the case of any other person, the return of income can be verified by that person or by some person competent to act on his behalf.

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.

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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,	04070

	quarrying and constructions	
	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-	06002

	civil contractors	
	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 computer 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_01
	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_01
	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 7 are as below:

S. No.	Description of Rules	Mapping of Rules for ITR 7
1	Name entered in the return should match with the name as per the PAN database.	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base.
2	In Schedule "PI", country is selected as India then mobile number should not be less than or more than 10 digits	If Assessee enters country code as "91" at the field provided "Country code" 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.
3	In Schedule "PI", status is selected as AOP then sub-status should not be selected as **other than** "Society Registered under Societies Registration Act-1860 or any law corresponding to that Act" or "Any other AOP/BOI" or "Public Charitable Trust"	If assessee selects "Status" as AOP and the "sub status" is selected as other than Society Registered under Societies Registration Act-1860 or any law corresponding to that Act or Any other AOP/BOI or Public Charitable Trust OR No "Sub status" code is selected.
4	In Schedule "PI", Date of registration under table "Details of registration or approval under the Income-tax Act" should not be after date of filing of the return.	The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" in Part A - General (1) is after the date of filing the return.
5	In Schedule "PI", Date of registration under table "Details of registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation.	The date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" is before the date of formation/ incorporation
6	In Schedule "PI", date of registration in "Details of registration or approval under any law other than Income-tax Act" should be before the date of filing the return.	The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" in Part A - General (1) is after the date of filing the return.
7	In Schedule "PI", 'date of registration or approval' in "Details of registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.	The date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" is before the date of formation/incorporation
8	In Schedule Part A General, Section 139(4A) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is other than Section 11.	Return furnished under section is 139(4A) AND In filing status - "section under which the exemption is claimed " is OTHER THAN 'Section 11'

9	In Schedule Part A General, Section 139(4B) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is neither Section 13A nor 13B.	Return furnished under section is 139(4B) AND In filing status - "section under which the exemption is claimed " is OTHER THAN Section 13A or 13B
10	In Schedule Part A General, Section 139(4C) is selected under filing status - "Return furnished under section" and "Section under which the exemption is claimed" is not any one of the Sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).	Return furnished under section is 139(4C) AND In filing status - "section under which the exemption is claimed " is selected OTHER THAN Section 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via).
11	In Schedule Part A General, Section 139(4D) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is other than 'Section 10(21) read with section 35(1)'.	Return furnished under section is 139(4D) AND In filing status - "section under which the exemption is claimed " is selected OTHER THAN Section 10(21) read with section 35(1)
12	In Schedule Part A General, "Others" is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is not any one of the Sections 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44).	Return furnished under section is selected 'Others' AND In filing status - "section under which the exemption is claimed " is OTHER THAN Section 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44)
13	Assessee is GPU (General public utility) as referred u/s 2(15) and "Percentage of receipt from such activity vis-à-vis total receipts" is not furnished in Schedule Part A General- "Other Details"	[In Schedule Part A General 2 -S. No. A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2 -S. No. A(i)(a)(ii)" If yes, then percentage of receipt from such activity vis-à-vis total receipts" = ZERO/NULL/NIL] OR [In Schedule Part A General 2 -S. No. A(i)(b)(i) "whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND [In Schedule Part A General 2 -S. No. A(i)(b)(ii)" If yes, then percentage of receipt from such activity vis-à-vis total receipts" = ZERO/NULL/NIL]

14	Assessee is GPU (General public utility) as referred u/s 2(15) and "Amount of annual aggregate receipts from such activities" is not furnished in Schedule Part A General-"Other Details"	[In Schedule Part A General 2 -S. No. A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" OR [In Schedule Part A General 2 -S. No. A(i)(b)(i)" whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2- S. No. A(ii) "Amount of aggregate annual receipts from such activities" = Zero/Blank. (Note: The total of the amount fields in all the rows shall be considered)]
15	In Schedule Part A General, details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided under "Other details".	The date of change of objectives entered in S. No. Ciia of Schedule Part A General - Other Details is not within the previous year/ or is before the date of formation/incorporation of the trust/institution
16	In Schedule Part A General, date of change of objectives entered in S. No. C(iia) under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, S. No. C(i) is selected as Yes AND [The date entered is less than '01-04-2019' OR greater than '31-03-2020' OR The date entered is less than the Date of formation/ incorporation]
17	In Schedule Part A General, date of fresh registration entered in S. No. C(iid) under "Other Details" is before the date of change of objects/activities as entered in S. No. C(iia) or the date mentioned is after the date of filing the return.	In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, S. No. C(iic) is selected as Yes AND [The date entered is less than 'the Date of Change as entered in S. No. C(iia) of 'other details' OR greater than the date of filing the return.
18	Date of audit under "Audit Information "cannot be prior to the 01-04-2020 in S. No. H and S. No. I	In S. No. H and I, if Date of audit OR Date of audit report OR Date of furnishing the audit report is before 01-04-2020

19	In "Schedule I", at column 'Balance amount available for application', value at total field should be equal to the sum of values at fields S. No. 1 to S. No. 6	Sum of values at fields S. No. 1 to S. No. 6 is not equal to ''Balance amount available for application'' of schedule I
20	In "Schedule I", at column 'Amount deemed to be income within meaning of sub-section (3) of section 11', value at total field should be equal to the sum of values at fields S. No. 1 to S. No. 6	Sum of values at fields S. No. 1 to S. No. 6 is not equal to amount mentioned in the total field 'Amount deemed to be income within meaning of sub-section (3) of section 11' in schedule I
21	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Amount of Investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to value mentioned in "Total" field for column "Amount of Investment" in table B 'Details of investment/deposits made under section 11(5)' of schedule J
22	In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Maturity amount" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Maturity amount" in table B'' Details of investment/deposits made under section 11(5)' of schedule J
23	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table C of Schedule J
24	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Income from the investment" in table C of Schedule J
25	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table D of Schedule J
26	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution/donation" in table E of Schedule J
27	In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution applied towards objective" in table E of Schedule J
28	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" in table E of Schedule J
29	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Balance to be treated as income under section 11(3)" in table E of Schedule J

30	In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule LA is not filled	In filing Status, section under which exemption claimed is selected as Section 13A AND S. No. 1,2a,3*,4,5 is NULL or BLANK or ZERO * - For S. No. 3 - The question "Whether the accounts have been audited" should not be Null or blank.
31	Schedule LA to be filled only by Political party claiming exemption u/s 13A	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13A AND Any one of the field S. No. 1,2a,3,4,5,6 is filled
32	In Schedule LA, date of furnishing the audit report and date of audit report in S. No. 3a and S. No. 3g respectively should not be before the end of the previous year	In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA - S. No. 3a and 3g , the Date of furnishing the audit report OR Date of audit report is before 01-04-2020 AND In schedule Part B-TI, S. No. 12a is greater than zero
33	In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled	In filing Status, section under which exemption claimed is selected as Section 13B AND S. No. 1,2,3,4,5,6ii is NULL or Blank or ZERO
34	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13B AND Any one of the field S. No. 1,2,3,4,5,6ii is filled
35	In Schedule ET, the date of audit in S. No. 4b should not be prior to 01-04-2020	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 4b, the date of audit report in Form No.10BC is before 01-04-2020 AND S. No. 12b of Schedule B-TI >0
36	In Schedule Part A General, Filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in S. No. 6ii of Schedule ET is not equal to S. No. C of Sch VC	In filing status under "section under which the exemption is claimed is selected as Section 13B AND S. No. 6ii of Schedule ET is NOT EQUAL TO S. No. C of Sch VC
37	In schedule ET, Total mentioned in S. No. 6iii should match with the sum of S. No. 6i+6ii.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 6iii is not equal to sum of S. No. 6i+6ii

38	In Schedule ET, the Total mentioned in S. No. 6vi should match with the sum of S. No. 6iv+6v.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 6vi is not equal to sum of S. No. 6iv+6v
39	In Schedule ET, the Total mentioned in S. No. 6viii should match with the difference of S. No. 6iii - 6vi.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 6viii is not equal to difference of S. No. 6iii - 6vi
40	In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(iia to iid)	Sum of values at A(iia to iid)) is not equal to amount mentioned in the field 'Total : A(iie) of schedule VC
41	In "Schedule VC", value at field 'Voluntary contribution local : A(iii)' should be equal to the sum of values at Ai + Aiie.	Sum of values at Ai + Aiie is not equal to amount mentioned in the field "'Voluntary contribution local : A(iii)'' of schedule VC
42	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.	Sum of values at Bi + Bii is not equal to amount mentioned in the field "Foreign contribution" B(iii) of schedule VC
43	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.	Sum of values at Aiii + Biii is not equal to amount mentioned in the field "Total Contributions" C of schedule VC
44	In "Schedule VC", value at field "Di" - "Aggregate of such anonymous donations received" should not be more than value at field "C" -"Total Contributions".	S. No. Di of Schedule VC > S. No. C of Schedule VC
45	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the sum of values at Di - Dii.	Difference of values at Di - Dii is not equal to amount mentioned in the field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" of schedule VC
46	In "Schedule AI", value at field "Total (9a+9b+9c+9d)" of point '9' should be equal to the sum of values at (9a+9b+9c+9d)	Sum of values at (9a+9b+9c+9d) is not equal to amount mentioned in the field "Total (9a+9b+9c+9d)" of point '9' of schedule AI
47	In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9)	Sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9) is not equal to amount mentioned in the field "Total" of point '10' of schedule AI
48	In "Schedule ER", value at field "Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' should be equal to the sum of values at (15a + 15b + 15c + 15d)	Sum of values at (15a + 15b + 15c + 15d) is not equal to amount mentioned in the field Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' of schedule ER
49	In "Schedule ER", value at field "Total (sum of A1 to A15)" of point 16 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15)	Sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15) is not equal to amount mentioned in the field "Total (sum of A1 to A15)" of point 16 in schedule ER
50	In "Schedule ER", value at field "Total (B1 to B9)" of point B10 should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9)	Sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9) is not equal to the field "Total (B1 to B9)" of point B10 in schedule ER
51	In "Schedule ER", value at field "Disallowable expenditure (C1+C2+C3+C4)" of point C	Sum of values of (C1+C2+C3+C4) is not equal to amount mentioned in the field point C

	should be equal to the sum of values of (C1+C2+C3+C4)	Disallowable expenditure (C1+C2+C3+C4)" of schedule ER
52	In "Schedule ER", value at field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D should be equal to the sum of values of (A16+B10+C)	Sum of values of (A16+B10+C) is not equal to amount mentioned in the field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D in schedule ER
53	In "Schedule ER", value at field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F should be equal to the sum of values of [A16 + B10 - E2 - E3 - E4 - E5]	Sum of values of [A16 + B10 - E2 - E3 - E4 - E5] is not equal to amount mentioned in the field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F in schedule ER. Consider zero if [A16 + B10 - E2 - E3 - E4 - E5] is negative.
54	In "Schedule EC", value at "Total expenses" field at point 4 should be equal to the sum of the values entered in number of rows added.	Sum of the values entered in number of rows added is not equal to amount mentioned in the field "Total expenses" field at point 4 of schedule EC
55	In "Schedule EC", value at field "Total capital expenses (1+2+3+4)" of point 5 should be equal to the sum of values of (1+2+3+4)	Sum of values mentioned in S. No. (1+2+3+4) is not equal to amount mentioned in the field Total capital expenses (1+2+3+4)" mentioned in point 5 of Schedule EC
56	Exemption u/s 11(1A) is allowed to the extent of net consideration entered in Schedule AI	S. No. 3 of Schedule EC > S. No. 8 of Schedule AI
57	In "Schedule EC", value at field "Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" of point B should be equal to the sum of values of [5 – A2 - A3 - A4 - A5]	Sum of values mentioned in S. No. [5 – A2 - A3 - A4 - A5] is not equal to amount mentioned in the field 'Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" mentioned in point B of Schedule EC Consider Zero if the [5 – A2 - A3 - A4 - A5] is negative.
58	In "Schedule HP", 1(d) "total" should be equal to 1b + 1c	Sum of 1b+1c is not equal to amount mentioned in the field 1(d) of schedule HP
59	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)	Sum of (1a-1d) is not equal to 1e
60	In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value.	If in Schedule HP, Sl.no 1f is more than 30% of Sl.no 1e. This rule shall be implemented for all properties in HP & value at field "1f" is greater than zero
61	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)	Sum of (1f+ 1g) is not equal to amount mentioned in the field1(h) "total" in schedule HP
62	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)	Sum of (1e–1h+1i) is not equal to amount mentioned in the field 1(j) of "Income form House Property" of schedule HP
63	In "Schedule HP" , value at field 3 "Income under the head "Income from house property" (1j + 2j + 3)" should be equal to the sum of (1j + 2j +.......+ 3)	If the value at field 4 is NOT Equal to Sum of SI no. 1j+2j+...+3

64	In Schedule HP, Gross rent received/ receivable/ letable value is zero or null and assessee is claiming municipal tax	If in Schedule HP, Sl.no 1c is more than zero and Sl.no 1a is equal to zero.
65	In Schedule HP, Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null	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.
66	In Schedule HP, Sl.no 3 Pass through income should match with the amount of HP income mentioned in Schedule PTI	In Filing status- section under which exemptions is claimed as 10(23A) or 13B or 13A AND In Schedule HP S. No. 3 is not equal to the sum of S. No. 1(i) of Sch PTI against all the Names of business trust / investment fund.
67	First three alphabets should be as per the list of TAN codes	All fields where TAN is filled by taxpayer
68	In Schedule CG, S. No. A1(biv) 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)
69	In Schedule CG, S. No. A1c -"Balance (1a – biv)" should be equal to difference of A1(1a – biv)	In Sch CG A1c is not equal to difference of A1(1a – biv)
70	In Schedule CG, S. No. A1e of STCG should be equal to sum of A(1c +1d)	In Sch CG A1e is not equal to sum of A1(1c +1d)
71	In Schedule CG, the value entered in S. No. A(2a)(i)(c) should be higher of S. No. A(2a)(i)(a) and A(2a)(i)(b)	The amount entered In Sch CG A(2a)(i)(c) is not higher of S. No. A(2a)(i)(a) and A(2a)(i)(b)
72	In Schedule CG, S. No. A(2a)(iii) should be equal to sum of (ic + ii)	In Sch CG A(2a)(iii) is not equal to sum of (ic + ii)
73	In schedule CG, S. No. A2(biv) should be equal to sum of A2(bi+bii+biii)	If in Sch CG A2(biv) is not equal to Sum of A2(bi+bii+biii)
74	In "Schedule CG", S. No. A2(c) of STCG Balance should be equal to (2aiii-biv)	If in Sch CG A2c is not equal to (2aiii-biv)
75	In "Schedule CG", S. No. A2(e) of STCG should be the sum of (2c+2d)	If in Sch CG A2e is not equal to (2c+2d)
76	In "Schedule CG", value at field 'A4' "Pass Through Income/Loss in the nature of Short Term Capital Gain" should be equal to (A4a+A4b)	IF sum of amounts mentioned at (A4a+A4b) is not equal to amount mentioned in the field"'A4' "Pass Through Income/Loss in the nature of Short Term Capital Gain in schedule CG
77	In "Schedule CG", value at field 'A5' "Total short term capital gain" should be equal to the sum of (A1e + A2e + A3 + A4)	If sum of (A1e + A2e + A3 + A4) is not equal to amount mentioned in the field A5' "Total short term capital gain in schedule CG
78	In Schedule CG, the value entered in S. No. B1(ai)(c) should be higher of S. No. B1(ai)(a) and B1(ai)(b)	The amount entered In Sch CG B1(ai)(c) is not higher of S. No. B1(ai)(a) andB1(ai)(b)
79	In "Schedule CG", value at field 'B1(aiii)' "Total" should be equal to the sum of (ic+ii)	If sum of amount mentioned at (ic+ii) is not equal to amount mentioned in the field 'B1(aiii)' "Total in schedule CG
80	In "Schedule CG", value at field 'B1(biv)' "Total" should be equal to the sum of B1(bi+bii+biii)	If sum of amount mentioned at B1(bi+bii+biii) is not equal to amount mentioned in the field 'B1(biv)' in schedule CG

81	In "Schedule CG", value at field 'B1(c)' "Balance" should be equal to the sum of (1aiii - 1biv)	If sum of amount mentioned at B1(1aiii - 1biv) is not equal to amount mentioned in the field 'B1(c)' in schedule CG
82	In Schedule CG, value at field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" should be equal to the field (1c)	Amount mentioned in field (1c) is not equal to amount mentioned in the field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" of schedule CG
83	In "Schedule CG", value at field 'B2(biv)' "Total" should be equal to the sum of B2(bi+bii+biii)	If sum of amount mentioned at B2(bi+bii+biii) is not equal to amount mentioned in the field 'B2(biv)' in schedule CG
84	In "Schedule CG", value at field 'B2(c)' "Balance" should be equal to the sum of (2a - biv)	If sum of amount mentioned at B2(2a - biv) is not equal to amount mentioned in the field 'B2(c)' in schedule CG
85	In "Schedule CG", value at field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable" should be equal to sum of individual value at the field (2c)	Amount mentioned in field (2c) is not equal to amount mentioned in the field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable of schedule CG
86	In "Schedule CG", value at field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" should be equal to the sum of (B3a + B3b)	Sum of (B3a + B3b) is not equal to amount mentioned in field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" of schedule CG
87	In "Schedule CG" value at field 'B4' "Total long term capital gain" should be equal to the sum of (B1d + B2d + B3)	Sum of amounts mentioned in (B1d + B2d + B3) is not equal to amount mentioned in the field 'B4' "Total long term capital gain" of schedule CG
88	In Schedule CG, Full Value of Consideration in S. No. A1a is zero and expenses u/s 48 in S. No. A1b(iv) are claimed	If In Schedule CG, Full Value of Consideration (S. No. A1a) is zero and expenses (S. No. A1b(iv) are more than zero
89	In Schedule CG, Full Value of Consideration in S. No. A2a(iii) is zero and expenses u/s 48 in S. No. A2b(iv) are claimed	If In Schedule CG, Full Value of Consideration (S. No. A2aiii) is zero and expenses (S. No. A2b(iv) are more than zero
90	In Schedule CG, Full Value of Consideration in S. No. B1a(iii) is zero and expenses u/s 48 in S. No. B1b(iv) are claimed	If In Schedule CG, Full Value of Consideration (S. No. B1aiii) is zero and expenses (S. No. B1b(iv) are more than zero
91	In Schedule CG, Full Value of Consideration in S. No. B2a is zero and expenses u/s 48 in S. No. B2b(iv) are claimed	If In Schedule CG, Full Value of Consideration (S. No. B2a) is zero and expenses (S. No. B2b(iv) are more than zero
92	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a+ 1b+ 1c+ 1d + 1e)	Sum of (1a+ 1b+ 1c+ 1d + 1e) is not equal to amount mentioned in the field (1) of Gross income chargeable to tax at normal applicable rates of schedule OS
93	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others)	Sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others) is not equal to amount mentioned in the field Interest Gross income of schedule OS
94	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	Sum of amounts mentioned at (di + dii + diii + div + dv) is not equal to amount mentioned in the field 1(d) of schedule OS
95	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered	Sum of individual value is not equal to amount entered in the field "Any other income" of schedule OS

96	In Schedule OS, S. No. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)	Sum of amounts mentioned at (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1) is not equal to amount mentioned in the field 2 of schedule OS
97	In "Schedule OS", Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D)	Sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D) is not equal to amount mentioned in the field" Income chargeable u/s 115BBE" of schedule OS
98	In "Schedule OS", amount of "Any other income chargeable at special rate" in S. No. 2c should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in the field "Any other income chargeable at special rate"-S. No. 2c of schedule OS
99	In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in S. No. 2d should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in "Pass through income in the nature of income from other sources chargeable at special rates"- S. No. 2d of schedule OS
100	In "Schedule OS", S. No. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"	Sum of amount entered in col 2 "amount of income" is not equal to amount mentioned in the field 2(e) of schedule OS
101	In "Schedule OS", in 2e "Applicable rate" at col 10 should be lower of col "Rate as per Treaty" or "Rate as per I.T. Act"	If rate mentioned in the field 2e "Applicable rate" at col 10 of schedule OS is higher of col Rate as per Treaty (Col 6) or Rate as per I.T. Act (Col 9)
102	In "Schedule OS", 3c should be equal to 3a+3b	Sum of amounts mentioned at 3a+3b is not equal to amount mentioned in the field 3c of schedule OS
103	In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) -3+4+ 5)	Sum of values at (1 (excluding DTAA of point 1) -3+4+ 5) is not equal to amount mentioned in the field " Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" of schedule OS
104	In "Schedule OS", S. No. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)	Sum of amounts mentioned at (2 + 6) is not equal to amount mentioned in the field 7 Income from other sources (other than from owning and maintaining race horses) of schedule OS
105	In "Schedule OS", S. No. 8(e) Balance should be equal to the sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)	Sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59) is not equal to amount mentioned in the field " 8(e) Balance of schedule OS
106	In "Schedule OS" in S. No. 9 "Income from other sources" should be equal to the sum of (7+8e)	Sum of (7+8e) is not equal to amount mentioned in the field 9 "Income from other sources" of schedule OS
107	In "Schedule BP", in 'A5(d)' " Total exempt income" should be equal to the sum of A5a + A5b + A5c	Sum of A5a + A5b + A5c is not equal to amount mentioned in the field 'A5(d)' " Total exempt income" of schedule BP

108	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2 - 3 - 4 - 5d)	Sum of (1 - 2 - 3 - 4 - 5d) is not equal to amount mentioned in the field A6 "Balance
109	In "Schedule BP", in A9 "Total (7 + 8)" should be equal to the sum of (7 + 8)	Sum of amount mentioned in (7 + 8) is not equal to amount mentioned in the field A9 "Total (7 + 8)" of schedule BP
110	In "Schedule BP", in A10 "Adjusted profit or loss (6+9)" should be equal to sum of (6+9)	Sum of (6+9) is not equal to amount mentioned in the field A10 "Adjusted profit or loss (6+9)" of schedule BP
111	In "Schedule BP", in A11 "Deemed income under section 33AB/33ABA/35ABB" should be equal to the sum of 11a + 11b + 11c	Sum of 11a + 11b + 11c is not equal to amount mentioned in the field A11 "Deemed income under section 33AB/33ABA/35ABB of schedule BP
112	In "Schedule BP", in A14 "Total (10 +11+12+13)" should be equal to sum of 10 + 11 + 12 + 13.	Sum of 10 + 11 + 12 + 13 is not equal to amount mentioned in the field A14 "Total (10 +11+12+13)" of schedule BP
113	In "Schedule BP", in A17 "Total (15 +16)" should be equal to sum of 15 + 16	Sum of (15+16) s not equal to amount mentioned in the field A17 "Income (15 +16)" of schedule BP
114	In "Schedule BP", in A18 "Income (14 - 17)" should be equal to the sum of (14-17)	Sum of (14-17) is not equal to amount mentioned in the field A18 "Income (14 - 17) of schedule BP
115	In "Schedule BP", in A19(iv) "Total (19i to 19iii)" should be equal to the sum of (19i + 19ii + 19iii)	Sum of (19i + 19ii + 19iii) is not equal to amount mentioned in the field A19(iv) "Total (19i to 19iii)" of schedule BP
116	In "Schedule BP", in A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" should be equal to sum of (18 + 19iv)	Sum of amounts mentioned in (18 + 19iv) is not equal to amount mentioned in the field A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" of schedule BP
117	In "Schedule BP", in B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" should be equal to sum of (24 + 25 - 26)	Sum of (24 + 25 - 26) is not equal to amount mentioned in the field B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" of schedule BP Note : If (24+25)>=26 then only this rule shall be applicable.
118	In "Schedule BP", in C31 "Profit or loss from specified business (28+29-30)" should be equal to sum of (28+29-30)	Sum of (28+29-30) is not equal to amount mentioned in the field C31 "Profit or loss from specified business (28+29-30) of schedule BP
119	In "Schedule BP", in C33 "Profit or loss from specified business (31-32) (enter nil if loss)" should be equal to sum of (31-32)	Sum of amount mentioned at (31-32) is not equal to amount mentioned in the field C33 "Profit or loss from specified business (31-32) (enter nil if loss)" of schedule BP Note : This rule shall be applicable only if 31>=32
120	In "Schedule BP", in D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)" should be equal to sum of (A21 + B27 + C33)	Sum of (A21 + B27 + C33) is not equal to amount mentioned in the field D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)"
121	In "Schedule BP", under S. No. E the details of income chargeable to tax u/s 11(4) are not to be filled by the assessee. They have to be filled by the Assessing officer.	In schedule BP, S. No. E35 > 0 OR S. No. E36 >0

122	In "Schedule CYLA", value at field ix "Total loss set-off" of column 2 should be equal to (ii+ iii + iv + v + vi + vii + viii) of column 2 to the maximum of Rs.200000.	Total loss set off is more than Rs. 2,00,000
123	In "Schedule CYLA", value at field ix "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii) of column 3.	Sum of amount mentioned at (i+ v + vi + vii + viii) of column 3 in the field ix "Total loss set-off" of schedule CYLA
124	In "Schedule CYLA", value at field ix "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + viii) of column 4.	Sum of amounts mentioned at (i+ ii+ iii + iv + v + vi + viii) of column 4 is not equal to amount mentioned in the field ix "Total loss set-off" of column of schedule CYLA
125	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(ix).	Difference between field (2) and 2(ix) is not equal to amount mentioned in the field 2(x) of schedule CYLA Note : This rule shall be applicable only if 2>=2(ix)
126	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(ix).	Difference between field (3) and 3(ix) is not equal to field 3(x) of schedule CYLA Note : This rule shall be applicable only if 3>=3(ix)
127	In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(ix).	Difference between field (4) and 4(ix) is not equal to field 4(x) of schedule CYLA Note : This rule shall be applicable only if 4>=4(ix)
128	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " S. No. 3 of Schedule HP" if there is loss under head House Property.	Amount mentioned at S. No. 3 of Schedule HP" if there is loss under head House Property and is not equal to amount mentioned in the field "Loss to be set off" of column 2 in schedule CYLA
129	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "S. No. D34 of Schedule BP" if there is loss under head PGBP.	Amount mentioned at S. No. D34 of Schedule BP" if there is loss under head PGBP and it is not equal to amount mentioned in the field "Loss to be set off" of column 3 in schedule CYLA
130	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " S. No. 6 of Schedule OS" if it is loss.	Amount mentioned at S. No. 6 of Schedule OS" if it is loss and it is not equal to amount mentioned in the field "Loss to be set off" of column 4 in schedule CYLA
131	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
132	In Schedule PTI, S. No. iia - "Short Term" should be equal to sum of ai+aii	In schedule PTI, S. No. iia Short Term is not equal to sum of ai+aii
133	In Schedule PTI, S. No. iib - "Long Term" should be equal to sum of bi+bii	In schedule PTI, S. No. iib Long Term should be equal to sum of bi+bii
134	In Schedule PTI, S. No. iii - "Other Sources" should be equal to sum of a+b	In schedule PTI, S. No. iii Other Sources should be equal to sum of a+b
135	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of S. No. 1 - S. No. 2	Difference between value of S. No. 1 - S. No. 2 is not equal to amount mentioned in the field'3' "Net value of assets" of schedule 115TD Note: This rule shall be applicable only if S. No. 1 >= S. No. 2

136	In "Schedule 115TD", value at field '4(iv)' "Total" should be equal to sum of values at S. No. 4i + 4ii + 4iii	Sum of amounts mentioned at S. No. 4i + 4ii + 4iii is not equal to amount mentioned in the field '4(iv)' "Total" of schedule 115TD
137	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD" should be equal to values at S. No. [3 – (4 – 5)]	Difference between values at S. No. [3 – (4 – 5)] is not equal to amount mentioned in the field '6' "Accreted income as per section 115TD of schedule 115TD
138	In "Schedule 115TD", value at field '12' "Net payable/refundable" should be equal to values at S. No. [10 – 11]	Difference between values at S. No. [10 – 11] is not equal to amount mentioned in the field '12' "Net payable/refundable" of schedule 115TD
139	Schedule 115TD should be filled only by assessee registered u/s 12A/12AA	12A/12AA is NOT selected in Table "Details of registration or approval under the Income-tax Act" AND Any of the field from S. No. 1 to 6 of schedule 115TD > 0
140	In "Schedule TR", value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'	In "Schedule TR", value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable" is not equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
141	In "Schedule TR", value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'	In "Schedule TR", value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" is not equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
142	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5	Sum of amount entered in individual rows of column 5 is not equal to amount mentioned in the field Total of schedule IT
143	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.	If Col 6 & Col 7 of Schedule TDS1 (Other than salary) are filled in the same row.
144	In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.	If Col 6 & Col 7 of Schedule TDS2 (Other than salary) are filled in the same row.
145	In Schedule TDS2, "The Amount of TDS claimed this year" should not be more than "Tax deducted".	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/ 16C furnished by Deductor) Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8.
146	In Schedule TDS1, "Amount of TDS claimed this year" should not be more than "Tax deducted".	If in Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) , Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8.
147	In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and the PAN of other person is not provided	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B1, Details of TDS on Income (As per 16B/16C furnished by Deductor If TDS in Col 8 of Sch TDS is more than 0 and Col 3 is 0 or Null

148	In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and TAN of the Deductor/ PAN of Tenant/ Buyer is not provided	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or in 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 or Null
149	In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null ' if there is a claim of brought forward TDS	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 value at field " TDS b/f" is more than zero, then value at "Fin. Year in which deducted" cannot be zero or null.
150	In Schedule TDS1 & TDS2, TDS credit claimed this year in col. no. 9 should not be more than Gross amount disclosed in col.no.11	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) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),
151	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.	sum of amount entered in amount column is not equal to amount mentioned in the field 15b(i) Total of Column 9 "Amount" of schedule TDS
152	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.	Sum of amount entered in amount column is not equal to amount mentioned in the field 15b(ii) Total of Column 9 "Amount" of schedule TDS
153	In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled.	If in schedule "TDS (As per form 16A/16B/16C), 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.
154	In Schedule TCS, "Amount of TCS claimed this year" is more than "Tax collected".	If in Schedule TCS Sl.no "7" is more than Sl.no "5" or Sl.no "6".
155	In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A is selected at field "Please specify the section under which the exemption is claimed", then S. No. 1 of Part B-TI should be equal to Aiie + Bii of Schedule VC	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Aiie + Bii of Schedule VC is not equal to S. No. 1 of Part B-TI.
156	In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A is selected at field "Please specify the section under which the exemption is claimed", then S. No. 2 of Part B-TI should be equal to Ai + Bi of schedule VC.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Ai + Bi of schedule VC is not equal to S. No. 2 of Part B-TI.

157	Sr. No.3 of Part BTI - "Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv),10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution" should be equal to S. No. 10 of Schedule AI.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.3 of Part BTI IS NOT EQUAL to the value at S. No. 10 of schedule AI
158	In Schedule Part B-TI, value in S. No. 3 to 6 should be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed' in Part A-General.	If any of the fields from S. No. 3 to 6 of Part B TI > 0 And Dropdown selected OTHER THAN 11 OR 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) under filing status - section under which exemption is claimed in schedule "Part A General" AND Assessee has selected section 12A/12AA or Section 10(23C)(iv) OR 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) in table 'Details of registration or Approval as per Income Tax Act'
159	In Schedule Part B-TI, S. No. 4(i) should match with S. No. F of Schedule ER.	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4i of Part BTI IS NOT EQUAL to the value at S. No. F of schedule ER
160	In Schedule Part B-TI, S. No. 4(ii) should match with S. No. B of Schedule EC	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4ii of Part BTI IS NOT EQUAL to the value at S. No. B of schedule EC
161	For the trust/institution registered u/s 12A/12AA, value at S. No. 4(v) should not be more than 15% of S. No. 1+ S. No. 3 in Part B-TI.	Section under which registered or approved is selected as 12A/12AA AND Amount entered at Part B-TI 4(v) is greater than 15% of (S. No. 1 + 3 of Part B-TI)
162	For trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via), Value at S. No. 4(v) should not be more than 15% of S. No. 1+ Sr.no.2+ S. No. 3 in Part-BTI.	Section under which registered or approved is selected as 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via) AND Amount entered at Part B-TI 4(v) is greater than 15% of (S. No. 1 + 2+ 3 of Part B-TI)

163	In Schedule Part B-TI, amount entered in S. No. 4vi should match with the amount mentioned in S. No. 2-"Amount accumulated in the year of accumulation" of Schedule I.	In Part A-General 1 - Details of registration or approval under Income Tax Act - 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND S. No. 4vi is not equal to S. No. 2 (Year of accumulation FY 2019-20) of Schedule I.
164	In "Schedule Part B – TI", value at field '4viii' "Total" should be equal to the sum of values at S. No. 4i +4ii+4iii+4iv+4v+4vi+4vii	The value in pt. 4viii - "Total" in Part B TI IS NOT EQUAL TO total of pt.(4i+4ii+4iii+4iv+4v+4vi+4vii)
165	Income chargeable under section 11(3) at S. No. 5ii of Part BTI should be equal to Sum of column no. 8 of Schedule I	If the value at field 5ii of part-B TI is not equal to SUM of col no 8 of Schedule I
166	In Schedule Part B-TI, Amount entered in Sr.no 5iiib should match with the amount entered in Part E of Schedule J.	The amount in Schedule J, Part E (Total) IS GREATER THAN Amount in 5iiib in Part B-TI
167	In "Schedule Part B – TI", value at field '5vii' "Total" should be equal to the sum of values at S. No. 5i + 5ii+5iiia+5iiib+5iv+5v + 5vi	Sum of amounts mentioned at S. No. 5i + 5ii+5iiia+5iiib+5iv+5v + 5vi is not equal to amount mentioned in the field '5vii' "Total" in schedule Part BTI
168	In Schedule Part B – TI, value at field 6 "Income chargeable u/s 11(4)" should not be more than Zero. This field is to be filled by Assessing Officer.	In Schedule Part B-TI, S. No. 6 > 0
169	In Schedule IE1, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in S. No. C of Schedule VC.	In filing status under "section under which the exemption is claimed " any of Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) is selected AND S. No. 1 of Schedule IE 1 < S. No. C of Sch VC
170	In Schedule IE2, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in S. No. C of Schedule VC.	In filing status under "section under which the exemption is claimed" Section 10(23A) or 10(24) is selected AND S. No. 1 of Schedule IE 2 < S. No. C of Sch VC
171	In schedule IE 3, value at Sr.no.3- "Total receipts including any voluntary contributions" should not be less than amount of "total voluntary contributions" in S. No. C of Schedule VC.	In filing status under "section under which the exemption is claimed" any of Section 10(23C)(iiiab) or 10(23C)(iiiac) is selected AND Total of S. No. 3 of Schedule IE 3 < S. No. C of Sch VC

172	In Schedule IE4, value at Sr.no.3- "Gross annual Receipts" should not be less than the amount of "total voluntary contributions" mentioned in S. No. C of Schedule VC.	In filing status under "section under which the exemption is claimed" any of Section 10(23C)(iiiad) or 10(23C)(iiiae) is selected AND Total of S. No. 3 of Schedule IE 4 < S. No. C of Sch VC
173	Value in S. No. 11 in Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected	If S. No. 11 of Part B TI > 0 And Dropdown values selected OTHER THAN 10(21) or 10(21) r/w Section 35 under filing status - section under which exemption is claimed in schedule "Part A General" AND Section 35 is selected in Table - Details of registration or Approval
174	Value in S. No. 12a in Part BTI is entered but Section 13A is not selected under filing status - 'section under which exemption is claimed'	If S. No. 12a of Part B TI > 0 And Dropdown values selected OTHER THAN 13A under filing status - section under which exemption is claimed in schedule "Part A General"
175	Value in S. No. 12b in Part BTI is entered but Section 13B is not selected under filing status - 'section under which exemption is claimed'	If S. No. 12b of Part B TI > 0 and Dropdown values selected OTHER THAN 13B under filing status - section under which exemption is claimed in schedule "Part A General" AND Section 13B is selected in Table - Details of registration or Approval
176	In Schedule Part BTI, Value in S. No. 12b - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to S. No. 6vii of Schedule ET.	If S. No. 12b of Part B TI IS NOT EQUAL TO S. No. 6vii of schedule ET
177	In Schedule Part B-TI, S. No. 13i - "Income from house property" should match with S. No. 4 of Schedule HP.	S. No. 13i of Part B-TI IS NOT EQUAL TO S. No. 4 of Schedule HP. AND S. No. 4 of Schedule HP is > 0
178	In Schedule Part B-TI, S. No. 13ii - "Profits and gains of business or profession" should match with S. No. D34 of Schedule BP.	S. No. 13ii of Part B-TI IS NOT EQUAL TO S. No. D34 of Schedule BP.
179	In Schedule Part B-TI, S. No. 13iiia - "Income under the head Capital Gains - Short term" should match with S. No. A5 of Schedule CG.	S. No. 13iiia of Part B-TI IS NOT EQUAL TO S. No. A5 of Schedule CG.
180	In Schedule Part B-TI, S. No. 13iiib - "Income under the head Capital Gains - Long term" should match with S. No. B4 of Schedule CG.	S. No. 13iiib of Part B-TI IS NOT EQUAL TO S. No. B4 of Schedule CG. AND S. No. B4 of Schedule CG >0
181	In Schedule Part B-TI, S. No. 13iv - "Income from other sources" should match with S. No. 9 of Schedule OS.	S. No. 13iv of Part B-TI IS NOT EQUAL TO S. No. 9 of Schedule OS.

182	In "Schedule Part B – TI", value at field '13v' "Total" should be equal to the sum of values at S. No. 13i + 13ii + 13iiic + 13iv	Sum of values at S. No. 13i + 13ii + 13iiic + 13iv is not equal to amount mentioned in the field 13v' "Total" of schedule Part BTI
183	In "Schedule Part B – TI", value at field '16' "Total" should be equal to the sum of values at S. No. 14 - 15	Sum of values at S. No. 14 - 15 is not equal to amount mentioned in the field '16' "Total" of schedule Part BTI
184	Anonymous donations is disclosed in Schedule VC, then same should be disclosed in relevant field of Schedule Part B-TI.	In schedule VC, Diii IS NOT EQUAL TO S. No. 22 of Part B-TI
185	In "Schedule Part B – TTI", value in field '1f'- "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d- 1e).	Sum of amounts mentioned at (1a+ 1b+1c+ 1d-1e) is not equal to amount mentioned in field '1f' , "Total" of schedule part BTTI
186	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"	Amount mentioned at 25% of 115BBE Tax in "Schedule SI" is not equal to amount mentioned in the field value at Sl.no '2(i)' of schedule Part BTTI
187	In "Schedule Part B – TTI", value in field '2(iii)' , "Total" should be equal to the sum of 2(i) +2(ii).	Sum of amounts mentioned at 2(i) +2(ii) is not equal to amount mentioned in field '2(iii)' , "Total" of schedule part BTTI
188	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3"	Sum of amounts mentioned at "1f+2iii+3" is not equal to amount mentioned in the field '4', Gross tax liability of schedule Part BTTI
189	In "Schedule Part B – TTI", value in field '5a', Section 90/90A' should be equal to value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.	Amount mentioned at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" is not equal to amount mentioned in Schedule TR in the field '5a', Section 90/90A' of schedule Part BTTI
190	In "Schedule Part B – TTI", value in field '5b' , 'Section 91' should be equal to value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR.	Amount mentioned at S. No. 3 "Total Tax relief available in respect of country where DTAA is applicable (section 91)" is not equal to amount mentioned in Schedule TR in the field '5b', Section 91' of schedule Part BTTI
191	In "Schedule Part B – TTI" value in field '5c' ,"Total" should be equal to the sum of "5a+5b"	Sum of amounts mentioned at "5a+5b" is not equal to amount mentioned in the field 5c' ,"Total of schedule Part BTTI
192	In "PART B- TTI", value at S. No. 6 "Net tax liability" should be equal to the value at S. No. 4 - 5c	Sum of value at S. No. 4 - 5c is not equal to amount mentioned in the field S. No. 6 "Net tax liability" of schedule Part BTTI
193	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d	Sum of amounts mentioned at 7a+7b+7c+7d" is not equal to amount mentioned in the field '7e' "Total Interest and Fee Payable of schedule Part BTTI
194	In "PART B- TTI", value at S. No. 8 "Aggregate liability" should be equal to the sum of value at S. No. 6+7e	Sum of amounts mentioned at S. No. 6+7e is not equal to amount mentioned in the field S. No. 8 "Aggregate liability" of schedule Part BTTI
195	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"	Sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax " is not equal to amount mentioned in the field '9e' Total Taxes Paid of Part BTTI
196	In "PART B- TTI", value at S. No. '10' "Amount payable" should be equal to value of S. No. 8-S. No. 9e.	Difference between value of S. No. 8- S. No. 9e. Is not equal to amount mentioned in the field S. No. '10' "Amount payable" of schedule Part

		BTTI Rule is applicable if S. No. 8>9e
197	In "PART B- TTI", value at S. No. '11' "Refund" should be equal to value of S. No. 9e- S. No. 8.	Difference between amounts mentioned at S. No. 9e- S. No. 8 is not equal to amount mentioned in the field S. No. '11' "Refund of PART BTTI Rule is applicable if S. No. 9e>8
198	In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020 is not equal to amount mentioned in the field 9a "Advance Tax of schedule Part BTTI
199	In "Schedule Part B TTI", point 9d "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21.	Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21 is not equal to amount mentioned in the field 9d Self-Assessment Tax of schedule Part BTTI
200	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS	Sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS is not equal to amount mentioned in the field "value at 9(b) "TDS (total of column 9 of 15B)" of schedule Part BTTI
201	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7 of 15C)" should be equal to the value at Total of column 7 of Schedule TCS	value at Total of column 7 of Schedule TCS is not equal to amount mentioned in the field 9(C) "TCS (total of column 7 of 15C)" of schedule Part BTTI
202	Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled.	In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled Note: PAN column is not mandatory if "Type of company" is selected as "Foreign"
203	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field S. No. 9 "Specified date u/s 115TD" is blank	S. No. 6 of Schedule 115TD is >0 AND S. No. 9 of Schedule 115TD is NULL or ZERO
204	In Schedule Part B-TTI, S. No. 12 - "Net tax payable on 115TD income including interest u/s 115TE " should match with S. No. 12 of Schedule 115TD.	S. No. 12 of Part B-TTI IS NOT EQUAL TO S. No. 12 of Schedule 115TD.
205	"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, S. No. 1, Sr.no.2, S. No. 3, S. No. 5vii, S. No. 6, S. No. 13(i), 13(ii),13(iiia),13(iiib), 13(iv), Sr.no.20, S. No. 22 and S. No. 23 IS LESS THAN OR EQUAL TO ZERO OR NULL AND In schedule SI, all values in column "Income" are Zero or Null AND S. No. 1a or 1b or 1c OR 1d OR 1f or S. No. 4 IS GREATER THAN 100 AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100

206	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44).	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44). AND Any one of the field S. No. 1,2,3 of Schedule IE1 is filled
207	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23A) or 10(24). AND Any one of the field S. No. A1,A2,A3 of Schedule IE2 is filled
208	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23C)(iiiab) or Section 10(23C)(iiiac) AND Any one of the field S. No. 1,2,3,4,5,6 of Schedule IE3 is filled
209	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae)	In filing Status, section under which exemption claimed is selected OTHER THAN 10(23C)(iiiad) or Section 10(23C)(iiiae) AND Any one of the field S. No. 1,2,3,4,5 of Schedule IE4 is filled
210	In Schedule Part A General, Section 10(23C)(iiiab) or Section 10(23C)(iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Education' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiab) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiad) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE4

211	In Schedule Part A General, Section 10(23C)(iiiac) or Section 10(23C)(iiiae) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Medical' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiac) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiae) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE4
212	Anonymous donation u/s 115BBC will not be allowed for an Electoral trust registered u/s 13B	Section under which exemption claimed is 13B AND Anonymous donation (i.e. S. No. D of Sch VC) > 0
213	Income entered in return and tax is not computed on the same.	(([If Status in company, Local authority or AOP (i.e. Sub-status : Other AOP/BOI) AND Aggregate Income **less** Anonymous donation **less** income chargeable at MMR > 0 OR Status is AJP, AOP (i.e. Sub-status: Society Registered u/s 1860 Act, Public Charitable Trust) AND Aggregate income **less** Anonymous donation **less** income chargeable at MMR > 2,50,000] AND S. No. 1a of Part B-TI, Tax at Normal Rate = 0) **OR** S. No. 19 in Part B-TI, Special income >0 and S. No. 1b (Tax at special rate) = 0 **OR** S. No. 22 in Part b-TI, (anonymous donation) >0 and S. No. 1c (Tax on AD u/s 115BBC) = 0 **OR** S. No. 23 of Part B-TI (Income chargeable at MMR) >0 and S. No. 1d (tax at MMR) = 0 OR S. No. 6 of schedule 115TD > 0 but S. No. 7 IS not equal to S. No. 6*30% (Variance upto Rs 100 may be ignored)
214	Taxable income should not be disclosed by persons whose income is unconditionally exempt.	Return furnished under section selected as 'Others' in Filing Status - Part A-General (1). AND Gross total income >0

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

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