



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **ITR 3 – Validation Rules for AY 2024-25**

**Version 1.0**  
**10<sup>th</sup> June 2024**

**Directorate of Income Tax (Systems)**  
**E-2, A.R.A. Centre, Ground Floor**  
**Jhandewalan Extension**  
**New Delhi – 110055**

**Document Revision List****Document Name:** ITR 3 – Validation Rules for AY 2024-25**Version Number:** 1.0**Revision Details**

Version No.	Revision Date	Revision Description	Page Number
1.0	10-Jun-2024	Initial Release	NA

## Contents

1	Purpose .....	3
2	Validation Rules .....	3
2.1	Category A: .....	4
2.2	Category B: .....	65
2.3	Category D: .....	67

**List of Tables**

Table 1: List of Category of Defect.....	3
Table 2: Category A Rules.....	4
Table 3: Category B Rules.....	55
Table 4: Category D Rules.....	56

## 1 Purpose

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

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

## 2 Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 3 for each defect as categorized below:

Table 1: List of Category of Defect

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

## 2.1 Category A:

Table 2: Category A Rules

Sl. No.	Scenarios
1.	Assessee should provide valid Mobile Number
2.	HUF cannot claim relief u/s 89
3.	Name entered in the return should match with the name as per the PAN database
4.	If taxpayer claiming benefit of senior citizen or super senior citizen then date of birth should be matched with PAN database
5.	If the original return is filed under section 142(1) then taxpayer cannot file revised return
6.	In Part A General, "Whether you have held unlisted equity shares at any time during the previous year?" is selected as "Yes" then details in table should be filled
7.	In Part A General information, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as Yes then schedule 5A should be filled
8.	If return is being filed by Representative Assessee then PAN quoted in return should be same as the PAN who is trying to upload the return.
9.	In Verification, if representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in Part-A General and details of representative should be filled
10.	In Part A General, Are you filing return of income under Seventh proviso to Section 139(1) is selected as Yes then details should be provided
11.	In Part A General, Whether you were Director in a company at any time during the previous year? is selected as Yes then the details should be filled
12.	Donee PAN mentioned in Schedule 80G cannot be the same as the assessee PAN or the verification PAN
13.	In Part A General information, if Assessee is liable for audit u/s 44AB and Yes is selected for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
14.	In Part A General information, "Whether Assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" is mandatory
15.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No then Sl.No. a2i cannot be left blank

16.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as Yes, then Sl.No. a2ii cannot be left blank
17.	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No, then Sl.No. a2iii cannot be left blank
18.	In Part A General information, Date of audit report cannot be after system date
19.	TAN number should be valid.
20.	Once a proceeding is initiated u/s 148, 153A or 153C, no other return can be filed u/s 139
21.	If "New Tax Regime" is selected, then date of filing form 10IEA and acknowledgement number are mandatory
22.	HUF & Non Resident Individual cannot claim relief from taxation u/s 89A
23.	In Part A General, "Are you required to file return of income under clause (iv) of the Seventh proviso to Section 139(1) " is selected as Yes and drop-down is selected then the respective amounts should be filled.
24.	In Filing status, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as 'No' then Schedule Governed by Portuguese Civi Code should not be filed.
25.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years? " is selected as 'yes', AY in which option is exercised, date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory.
26.	In Part A General, "Whether you are FII / FPI?" should be selected "Yes" for filling the schedule 115AD
27.	In Part A general, if filed in response to a notice u/s 139(9)/142(1)/148 or order under section 119(2)(b) then unique number /Document Identification Number (DIN) and date of such notice/Order are mandatory
28.	Form 10IEA is not filed within due date for AY 24-25 then "Old Tax Regime" cannot be selected
29.	Residents and not ordinarily residents cannot be FII/FPIs.
30.	Return filing section cannot be selected as 139(1) after relevant due date
31.	Return which is getting filed should be as per roleCD of the PAN

32.	Option for 115BAC(1A) question is selected as "No" then date of filing of Form 10IEA and Ack number cannot be entered or enabled
33.	Option for 115BAC question cannot be selected as "No" if Form 10IEA is filed for AY 2024-25
34.	Option for 115BAC question can be selected as "Yes, within due date" or "Yes, but beyond due date" only if Form 10IEA is filed
35.	Details of Form 10IEA is mandatory if "Yes, within due date" or "Yes, but Beyond due date" is selected for 115BAC question
36.	Details of Form 10IEA should be Validated against Forms Data
37.	Taxpayer is required to select the condition by virtue of which he is liable for audit u/s. 44AB
38.	Taxpayer is required to select applicable due date for filing the return of income in Part A General
39.	If Due date 31st October is selected, kindly fill Schedule IF or Schedule 5A or audit details in Part A Gen
40.	If Due date 30th November is selected, kindly fill Schedule IF or Schedule 5A or audit details in Part A Gen
41.	If assessee is liable for audit u/s 44AB then Part A BS and Part A P&L should be filled
42.	If assessee is liable for audit u/s 92E then Part A BS and Part A P&L should be filled
43.	In Schedule Part A BS, "Sources of funds" should match with "Total application of funds"
44.	In Schedule Part A BS, "Total of Proprietor's fund" should be equal to sum of "Proprietor's Capital" and "Total Reserve and surplus"
45.	In Schedule Part A BS, "Total Loan Funds" should be equal to sum of "Secured Loans" and "Unsecured Loans"
46.	In Schedule Part A BS, "Total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds, Deferred Tax Liability and Advances
47.	In Schedule Part A BS - Application of funds, "Total of investments" should be equal to sum of Long term Investments and Short term Investments
48.	In Schedule Part A BS - Application of funds, "Total of current assets" should be equal to sum of inventories, sundry debtors, sum of cash and bank balances and other current assets
49.	In Schedule Part A BS - Application of funds, "Total of net current assets" should be equal to difference between "Total of current assets, loans and advances" and "Total current liabilities and provisions"

50.	In Schedule Part A BS - Application of funds, "Total of application of funds" should be equal to sum of Total Fixed Assets, Total Investments , Total Current assets, loans and advances and Total Miscellaneous expenditure
51.	In Schedule Part A BS - Sources of funds, "Total of Advances" should be equal to sum of "From persons specified in section 40A(2)(b) of the I. T. Act" and "From others "
52.	In Part A Manufacturing Account, Total of Opening Inventory at Sl.No. 1Aiii should be equal to 1Ai+1Aii
53.	In Part A Manufacturing Account, Total of Direct expenses should be equal to sum of individual break-up of direct expenses
54.	In Part A Manufacturing Account, Total Factory overheads should be equal to the sum of individual break-up of Factory overheads
55.	In Part A Manufacturing Account, Total debits to manufacturing account as per Sl.No. 1F should be equal to Sl.No. 1(Aiii+B+C+D+Evii)
56.	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock
57.	In Part A Manufacturing Account, Sl.No. 3 "Cost of Goods Produced – transferred to Trading Account (1F - 2)" should be equal to 1F-2
58.	In Part A Manufacturing Account, Negative signs will not be allowed other than in Sl.No. 3 "Cost of Goods Produced – transferred to Trading Account"
59.	In Part A-Trading Account, Total of other operating revenue should be consistent with individual row item
60.	In Part A-Trading Account, Sl.No. 4A(iv) should be equal to sum of Sl.No. 4A(i)+4A(ii)+4A(iii)
61.	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of Sl.No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
62.	In Part A-Trading Account, Total revenue from operations in Sl.No. 4D should be equal to (Aiv + B +Cix)
63.	In Part A Trading Account, Total Direct expenses should be equal to sum of carriage Inward, power and fuel and other direct expenses
64.	In Part A Trading Account, Total of Duties and taxes, paid or payable, in respect of goods and services purchased should be equal to sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
65.	In Part A Trading Account, Sl.No. 12 should be equal to sum of (6-7-8-9-10xii-11)
66.	In Part A Trading Account, Negative signs should not be allowed other than in Sl.No. 11 and/or 12

67.	Value mentioned in Sl.No. 11 Cost of Goods Produced – transferred from Manufacturing Account should be equal to value mentioned in Sl.No. 3 of Part A Manufacturing Account Cost of goods produced – Transferred to trading Account
68.	Sl.No. 13 Gross profit transferred from Trading Account should be equal to Sl.No. 12+12b (Gross Profit from Business/Profession & Income from Intraday Trading - transferred to Profit and Loss account ) of Part A trading account
69.	In schedule Part A-P & L, total of Any Other Income (Specify Nature and Amount) at Sl.No. 14xc should be equal to break up of Sl.No. 14x(ia + ib)
70.	In schedule Part A-P & L, total of other income at Sl.No.14 should be equal to the sum of break up of other income.
71.	In Part A P&L, Sl.No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of Sl.No. 13+14xii
72.	In Part A P&L, If Sl.No. 22xiia is Yes then Sl.No. 22xiib should be filled
73.	In Part A P&L, Sl.No. 22xi Compensation to employees should be equal to sum of 22i to 22x
74.	In Part A P&L, Sl.No. 23v "Total expenditure on insurance" should be equal to the sum of Medical Insurance, Life Insurance, Keyman's Insurance and Other Insurance including factory, office, car, goods, etc.
75.	In Part A P&L, "Total Commission" at Sl.No.30iii should be equal to the sum of commission Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others
76.	In Part A P&L, "Total Royalty" at Sl.No. 31iii should be equal to the sum of Royalty Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others
77.	In Part A P&L, Sl.No. 32iii "Professional / Consultancy fees / Fee for technical services" should be equal to the sum of fees Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others
78.	In Sch P&L , Sl.No. 44x should be equal to breakup individual values
79.	In Part A P&L, Sl.No. 46 "Other expenses" should be equal to the sum of individual fields
80.	In Part A P&L, Sl.No. 47 "Total Bad Debt" should be equal to the sum of Individual fields
81.	In Part A P&L, Sl.No. 50 "Profit before interest, depreciation and taxes" should be equal to the sum of (15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49))
82.	In Part A P&L, Sl.No. 51iii should be equal to sum of Interest Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others



83.	In Part A P&L, Sl.No. 53 "Net profit before taxes" should be equal to the sum of (Profit before Interest, depreciation and taxes - Total Interest - Depreciation and amortization)
84.	In Part A P&L, Sl.No. 56 "Profit after tax" should be equal to the sum of (Net Profit before Taxes - provision for current tax - provision for deferred tax)
85.	In Part A P&L, Sl.No. 58 should be equal to sum of Sl.No. 56 + 57
86.	In Part A P&L, Sl.No. 60 "Balance carried to balance sheet in proprietor's account" should be equal to Sl.No. 58 - 59
87.	In Part A P&L, Sl.No. 61(i)" Gross Turnover or Gross Receipts" should be equal Sl.No. 61ia + 61ib + 61ic
88.	In Part A P&L, Sl.No. 61(ii) Presumptive Income under section 44AD should be equal to Sl.No. 61iiA + 61iiB
89.	In Profit & Loss A/c, field 61(ii)(A) cannot be less than 6% of field 61(i)(A).
90.	In Profit & Loss A/c, field 61(ii)(b) cannot be less than 8% of field 61(iB) + 61(iC)
91.	Income disclosed u/s 44AD can not be more than gross receipts
92.	Income disclosed u/s 44AD can not be more than gross Turnover
93.	In Profit & Loss A/c, Sl.No. 62ii cannot be less than 50% of the amount in Sl.No. 62i
94.	In Part A P&L, if "Business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
95.	In Part A P&L, Nature of business must be filled by the assessee if 61(i) and /or (ii) is greater than zero
96.	In Part A P&L, If "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
97.	In Part A P&L, Nature of profession must be filled by the assessee if 62(i) and /or (ii) is greater than zero
98.	In Part A P&L, If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
99.	In Part A P&L, Nature of business must be filled by the assessee if 63(ii) is greater than zero
100.	In Part A P&L, Income u/s 44ADA cannot be more than Gross receipts

101.	In schedule BP value mentioned in the field 35(i) "Section 44AD" should be equal to the amount mentioned at the field "Presumptive income under section 44AD" of Schedule P&L.
102.	In schedule BP, field 35(ii) "Section 44ADA (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.
103.	In schedule BP, field 35(iii) "Section 44AE (63(ii) of schedule P&L)" should match with field 63(ii) "Total presumptive income from goods carriage u/s 44AE" of Schedule Profit & Loss A/c
104.	In Part A P&L, If Sl.No. 63(ii) "Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE should be filed.
105.	In Part A P&L, Total presumptive income from goods carriage u/s 44AE in field 63(ii) should be equal to the breakup of presumptive income u/s 44AE in column 5
106.	In Part A P&L, in table 63(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
107.	In Part A P&L, in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.
108.	In Schedule BP, Sl.No. 2a "Net profit or loss from speculative business" should be equal to 65iv of Schedule P&L + Sl. No. 12b of Trading account, if books are not maintained for speculative business.
109.	Presumptive Business Income Under Section 44AD cannot be disclosed by Non-Resident.
110.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1).
111.	Income under business and profession is disclosed then gross receipts should be mentioned in profit and loss account OR Profit shown is less than 50% of gross receipts then details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General should be filled
112.	In Schedule P&L, Sl.No. 64(i)(d) should be equal to Sl.No. 64(i)(b) - 64(i)(c).
113.	In Schedule P&L, Sl.No. 64(ii)(d) should be equal to Sl.No. 64(ii)(b) - 64(ii)(c).
114.	In Schedule P&L, Sl.No. 64(i)(b) cannot be more than Sl.No. 64(i)(a)
115.	In Schedule P&L, Sl.No. 64(ii)(b) cannot be more than Sl.No. 64(ii)(a)
116.	In Schedule P&L, Sl.No. 64ia should be equal to sum of Sl.No. 64ia1 + 64ia2

117.	In Schedule P&L, Sl.No. 64iia should be equal to sum of Sl.No. 64iia1 + 64iia2
118.	In Schedule P&L, Total profit as per Sl.No. 64iii should be equal to sum of 64i + 64ii
119.	In Part A P&L, Sl.No. 65iv "Net income from speculative activity" should be equal to equal with the difference between Gross profit (65ii) and Expenses (65iii)
120.	HUF is not eligible to disclose presumptive income u/s 44ADA.
121.	In Schedule P & L, Bad debts is claimed at Sl.No. 47(i), PAN or Aadhaar No. should be provided.
122.	In Schedule P&L, Registration No. of goods carriage should not be repeated in section 44AE.
123.	In Schedule P&L, Sl.No. 65(ii) should not be more than 65(i).
124.	If Gross Receipts u/s 44ADA are more than Rs.5000000 and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.
125.	If Gross Receipts u/s 44AD are more than Rs.2 Crore and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.
126.	Gross Receipts u/s 44ADA at sl.no.63(i) should match with sum of 63(i)a+63(i)b+63(i)c
127.	If Gross Receipts u/s 44ADA are more than Rs.75,00,000, it is mandatory to have a tax audit under 44AB.
128.	If Gross Receipts u/s 44AD are more than Rs.3 Crore, it is mandatory to have a tax audit under 44AB.
129.	In Schedule OI, Sl.No. 13 should be equal to 13i + 13ii.
130.	In Sch BP, Sl.No.23 should be minimum of sum of amounts entered at Sl.No.5a to 5d of Schedule Part A-OI
131.	In Schedule Part A-OI, Sl.No. 3a "Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field XI(3)
132.	In Schedule Part A-OI, Sl.No. 3b "Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field XI(4)
133.	In Schedule Part A-OI, Sl.No. 5f "Total of amounts not credited to profit and loss account" should be equal to sum of Sl.No. 5a+5b+5c+5d+5e

134.	In Schedule Part A-OI, Sl.No.6s "Total amount disallowable under section 36 (total of 6a to 6r)" should be equal to sum of Sl.No. 6a to Sl.No. 6r
135.	In Schedule Part A-OI, Sl.No.7j "Total amount disallowable under section 37 (total of 7a to 7i)" should be equal to sum of Sl.No. 7a to Sl.No. 7i
136.	In Schedule Part A-OI, Sl.No. 8Aj "Total amount disallowable under section 40 (total of 8Aa to 8Al)" should be equal to sum of Sl.No. 8Aa to Sl.No.8Al
137.	In Schedule Part A-OI, Sl.No.9f "Total amount disallowable under section 40A (total of 9a to 9e)" should be equal to sum of Sl.No. 9a to Sl.No. 9e
138.	In Schedule Part A-OI, Sl.No. 10g "Total amount allowable under section 43B" should be equal to sum of Sl.No. 10a to Sl.No. 10h
139.	In Schedule Part A-OI, Sl.No. 11i "Total amount disallowable under section 43B" should be equal to sum of Sl.No. 11a to Sl.No. 11h
140.	In Schedule OI, Sl.No. 12i should be equal to sum of Sl.No. 12a to 12h
141.	In Schedule Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" is selected as "Yes" then schedule TPSA should be filled
142.	In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c +1d+1e+1f) should be equal to the sum of Sl.no 1a+1b+1c +1d+1e+1f
143.	In Schedule S, Sl.No. 2 Total Gross Salary(from all employers) should be sum of Sl.No. 1 +2+3....
144.	In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns
145.	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.No. 2 - 2a - 3
146.	In Schedule S, Sl. No. 5 "Deductions u/s 16 (5a+5b+5c)" should be sum of 5a+5b+5c
147.	In Schedule S, Sl.no. 6 "Income chargeable under Salaries" should be output of Sl.No. 4-5
148.	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head Salary u/s 17(1) under sub head gratuity receipt and cannot exceed Rs. 20 lakhs
149.	Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent in no case can be more than minimum of : a) 50% of Basic + DA as per drop downs of Salary as per section 17(1) or b) HRA as per drop down of salary as per section 17(1) Deduction is available only if old tax regime is opted
150.	In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of Sl.No. 1(a)+1(b)+1© as reduced by HRA

151.	In Schedule Salary, Sum of Drop downs in Sl. No. 1a should be equal to sum of individual dropdowns at Sl No. 1a
152.	In Schedule Salary, Sum of Drop downs in Sl. No. 1b should be equal to sum of individual dropdowns at Sl No. 1b
153.	In Schedule Salary, Sum of Drop downs in Sl. No. 1c should be equal to sum of individual dropdowns at Sl No. 1c
154.	In Schedule Salary, Entertainment allowance 16(ii) will not be allowed for employees other than Central and State government and PSU (If none of the employer is Central or State Government or PSU)
155.	In Schedule Salary, For Central and State Govt and PSU employees, Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary, whichever is lower Deduction is available only if old tax regime is opted
156.	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000 Deduction is available only if old tax regime is opted
157.	In Schedule Salary, Exemption u/s 10(10) shall not be allowed against more than one Employer.
158.	In Schedule Salary, Exemption u/s 10(10A) shall not be allowed against more than one Employer.
159.	In Schedule Salary, standard deduction u/s 16(ia) should not exceed Rs 50,000 or salary whichever is less Deduction is available only old tax regime is opted
160.	In Schedule Salary, Exempt allowance u/s 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
161.	In Schedule Salary, Exempt allowance u/s 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." can not be more than Gross Salary
162.	In Schedule Salary, Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India can not be more than Gross salary
163.	In Schedule Salary, Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received can not be more than 20,00,000 if nature of employment is OTHER THAN "Central and State Government".
164.	In Schedule Salary, Exempt allowance u/s 10(10A)-Commuted value of pension received can not be more than Salary as per section 17(1)
165.	In Schedule Salary, Exempt allowance u/s 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1) Same cannot be more than Rs 25,00,000 if employer category in none of the salary blocks is "Government"

166.	In Schedule Salary, Exempt allowance u/s 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme can not exceed Rs.5,00,000
167.	In Schedule Salary, Exempt allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service can not exceed Rs. 5,00,000
168.	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed
169.	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)
170.	In Schedule Salary, Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)
171.	In Schedule Salary, Exempt allowance u/s 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available only if old tax regime is opted
172.	In Schedule Salary, Exempt allowance u/s 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available only if old tax regime is opted
173.	In Schedule Salary, Sl.No. 3 "exempt allowance" Same dropdown can be selected more than once
174.	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed for the period for which income of the nature of 10(13A) is received.
175.	If option New Tax Regime is opted, Entertainment allowance u/s 16(ii) cannot be claimed.
176.	If New Tax Regime is opted,-Professional allowance u/s 16(iii) cannot be claimed.
177.	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400
178.	Only the following allowances can be claimed as exempt u/s 14, if old tax regime is selected <ul style="list-style-type: none"> <li>• "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB"</li> <li>• "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"</li> </ul>

179.	If New Tax Regime is selected then following allowances cannot be claimed as exempt: <ul style="list-style-type: none"> <li>• "Sec 10(5)-Leave Travel concession/assistance"</li> <li>• "Sec 10(13A)-Allowance to meet expenditure incurred on house rent"</li> <li>• "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment"</li> <li>• "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living"</li> </ul>
180.	Schedule Salary should be blank if HUF is selected in status.
181.	Relief u/s 89A at Sl.No. 2a of Sch Salary cannot be claimed by taxpayer if Sl.no 1d of Schedule Salary is Zero
182.	In Schedule Salary, one country cannot be selected more than one time at "Income from retirement benefit account maintained in a notified country u/s 89A ".
183.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000
184.	"Exempt Allowances" in Salary under each section should be disclosed in one dropdown
185.	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.
186.	In Schedule HP, Ownership of house is selected as co-owned house property then assessee's share and co-owner(s) share should be equal to 100 %.
187.	In Schedule HP, In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
188.	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero
189.	In Schedule HP, Municipal tax cannot be claimed if Gross rent received/ receivable/ lettable value is zero or null
190.	In Schedule HP, Type of "House Property" is selected as "Self-occupied" then maximum Interest on borrowed capital cannot be claimed more than Rs. 2,00,000. Deduction is available only if Old tax regime is selected
191.	In Schedule HP, Sl.No. 3 should be equal to sum of Sl.No. 1k+2
192.	In Schedule HP, In case of type of property is let out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero
193.	In Schedule HP, Sl.No. 1e - Annual Value should be equal to Sl.No. (1a- 1d)



194.	In Schedule HP, Sl.No. 1d -Total should be equal to Sl.No. (1b+1c)
195.	In Schedule HP, Sl.No 1i "Total" should be equal to Sl.No. (1g+1h)
196.	In Schedule HP, Sl.No. 1k "Income from House Property (1f – 1i + 1j)" should be equal to Sl.No. (1f – 1i + 1j)
197.	In Schedule HP, Sl.No. 2 "Pass through income" should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI
198.	In Schedule HP, assessee cannot claim more than two house is claimed to be self occupied
199.	If New tax regime is selected then Interest on borrowed capital cannot be claimed for "Self-Occupied" house property.
200.	In Schedule HP, in case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same
201.	Profit before Tax as per Profit & Loss a/c in Schedule BP should be equal to the "[Profit before Tax] plus [Net Profit (No Accounts Case)] plus [presumptive income] as per P&L A/c."
202.	Current year Speculative loss in CFL should be equal to Sl.No. B423 of Schedule BP
203.	Current year Specified loss in CFL should be equal to Sl.No. C489 of Schedule BP
204.	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) in Schedule BP should be equal to Sl.No. 6 of Schedule DEP
205.	Amount reduced in Sl.No. A3b in schedule BP cannot be more than the income offered in schedule HP
206.	Amount reduced in Sl.No. A3c in schedule BP cannot be more than the income offered in schedule CG
207.	Amount reduced in Sl.No. A3d in schedule BP cannot be more than the income offered in schedule OS
208.	In Schedule BP, A6 should be equal to sum of Sl.No. (1- 2a- 2b - 3a -3b -3c -3d-3e-3f- 4a - 4b- 5d)
209.	In schedule BP, The value at field A9 should be equal to Sl.No. 7a + 7b + 7c + 7d + 7e +7f+7g+ 8a+8b
210.	In schedule BP, The value at field (A10) should be equal to Sl.No. (6+9).
211.	In schedule BP, Sl.No. A12iii should be equal to Sl.No. A(12i+12ii)



212.	In schedule BP, The value at field (A13) should be equal to Sl.No. (10 +11 – 12iii).
213.	In schedule BP, The value at field (A26) should be equal to Sl.No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25).
214.	In Schedule BP, The value at field (A33) of schedule BP should be equal to Sl.No. A(27+28+29+30+31+32+33)
215.	In Schedule BP, The value at field (A14) should be equal to the value at Sl.No. 6s of schedule OI.
216.	In Schedule BP, Sl.No.15 should be equal to Sl.No. 7j of Schedule OI.
217.	In Schedule BP, The value at field (A16) should be equal to the value at Sl.No. 8Aj of schedule Part A OI.
218.	In Schedule BP, The value at field (A17) of should be equal to the value at Sl.No. 9F of schedule Part A- OI.
219.	In Schedule BP, Sl.No.18 "Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B" should be equal to Sl.No.11 of Schedule Part A-OI
220.	In Schedule BP, Sl. No. A25 Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to sum total of Column 3a + 4d of Schedule Part A- OI
221.	In Schedule BP, Sl.No. 28. "Amount of deduction under section 35 or 35CCC or 35CCD or 35ABA or 35ABB or 35CCA or 35D or 35DD or 35DDA or 35E in excess of the amount debited to P & L a/c" should be equal to Sl.No. X(4)of Schedule ESR
222.	In Schedule BP, Sl.No. A29 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" should be equal to Sl.No. 8B of Schedule Part-A OI
223.	In Schedule BP, Sl.No.30 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10i of Part A-OI)" should be equal to Sl.No. 10i of Schedule Part A-OI
224.	In Schedule BP, Sl. No. A32 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should be equal to Column 3b + 4e of Schedule Part A- OI
225.	In schedule BP, Sl.No. A345 "Income" should be equal to Sl.No. A(13+26-334)
226.	In schedule BP, Sl.No. A356viii should be equal to sum of individual amounts entered in Sl.No. A356i to 356vii.
227.	In schedule BP, Sl.No. A36 "Net profit or loss from business or profession other than speculative and specified business" should be equal to Sl.No. A34 + A35viii

228.	In Schedule BP, Sl.No. A37 should be equal to Sl.No. A(37a+ 37b + 37c + 37d + 37e + 37f.)
229.	In Schedule BP, The value at field (B42) should be equal to Sl.No. B39+B40-B41
230.	In schedule BP, Sl.No. C47 "Profit or loss from specified business" should be equal to Sl.No. C43+C44-C45.
231.	In Schedule BP, Income from Specified Business at Sl.No. C48 <del>9</del> should be equal to "Profit or loss from specified business" minus "Deductions in accordance with section 35AD(1)"
232.	In schedule BP, Sl.No. D Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to Sl.No. (A37 + B42 + C48)
233.	In Schedule BP, Sl.No. 4a should be equal to Sl.No. 35(i) to 35(vii)
234.	In Schedule BP, Sl.No. 11 Depreciation and amortization debited to profit and loss account should be equal to Sl.No. 1Evi of Manufacturing account+ Sl.No. 52 of PART-A-P&L
235.	In Schedule BP, Sl.No. A38 "Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act" should be equal to [4b-(37a+37b+37c+37d+37e)]
236.	In Schedule BP, Sl.No. 5d should be equal to Sl.No. 5a+5b+5ciii
237.	In Schedule BP, Sl.No. E(3) "Business income remaining after set off" should be equal to Income of current year minus Business loss set off
238.	In Schedule BP, Sl.No. Eiv "Total loss set off" should be equal to sum of Income from speculative business and Income from specified business set off
239.	In Schedule BP, Sl.No. Ev "Loss remaining after set off" should be equal to "Loss to be set off" minus "Total loss set off"
240.	In schedule BP, Sl.No. 8b should be equal to Sl.No. 16 of schedule Part A-OI
241.	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed only if assessee is carrying on power sector business (05001 or 06008)
242.	In Schedule BP, If income/ loss from specified business is entered then nature of specified business should be mentioned
243.	In schedule BP, Sl.No. B39 "Net profit or loss from speculative business as per profit or loss account " should be equal to Sl.No. 2a "Net profit or loss from speculative business included in Profit before tax as per profit and loss account "
244.	In Schedule BP, The Income/receipts reduced at Sl.No.3 and/or Sl.No.5 should not be higher than the Income/receipts that have been credited to the P and L A/c

245.	Amount reduced in Sl.No. A3a in schedule BP cannot be more than the income offered in schedule Salary
246.	In Schedule BP, If Sum of amount entered in "S.No 35(i) (Sec 44AD) + S.No 35(ii) (Sec 44ADA) + S.No 35(iii) (Sec 44AE)" is greater than "0" then Balance sheet particulars for either "Regular books of accounts" or particulars for "No accounts case" is mandatory
247.	Total value of "S.No. 4D of Part A Trading account + Gross receipts at Sl.No. 61(i) +62(i) +64(i) +64(ii) of Schedule P&L" should be greater than or Equal to Sum of amount entered in "Sl.No 35(i) (Sec 44AD) " of Schedule BP
248.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)
249.	Schedule BP, sl no 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR
250.	If New Tax Regime is selected then in schedule BP, deduction u/s 35AD cannot be claimed.
251.	In Schedule BP, value at Sl.No. 3d should be equal to 3d(i) + 3d(ii).
252.	In Schedule BP, Income reduced from Row no A3d(i) "Dividend Income" and income offered under schedule OS should not be more than dividend income offered in Sl. No. 14(iii) of Part A-P&L
253.	In Schedule BP, sum of values entered from 35(i) to 35(vii) should match with sum of values declared at Sl.No.4a(iv) to 4a(vii)
254.	In Schedule BP Sl.no 3d should be equal to Sl.no 3d(i)+3d(ii).
255.	In schedule BP amount of exempt income reduced from Profits and Gains of Business and Profession does not tally with income offered in schedule EI & Column Amount of share in profits from schedule IF
256.	In schedule BP , sl no 35(iii) should be equal to 63(ii) "Total presumptive income from goods carriage u/s 44AE" of schedule P&L
257.	In schedule BP value mentioned at the Sl. No. 37a "Income Chargeable under Rule 7" does not tally with the amount mentioned at the Sl. No. 4b(i) "Profit from activities covered under rule 7".
258.	In schedule BP value mentioned at the Sl. No. 37b "Deemed income chargeable under Rule 7A" Should be minimum 35% of the amount mentioned at the Sl. No. 4b(ii) "Profit from activities covered under rule 7A".
259.	In schedule BP value mentioned at the Sl. No. 37c "Deemed income chargeable under Rule 7B(1)" Should be minimum 25% of the amount mentioned at the Sl. No. 4b(iii) "Profit from activities covered under rule 7B(1)".

260.	In schedule BP value mentioned at the Sl. No. 37d "Deemed income chargeable under Rule 7B(1A)" Should be minimum 40% of the amount mentioned at the Sl. No. 4b(iv) "Profit from activities covered under rule 7B(1A)".
261.	In schedule BP value mentioned at the Sl. No. 37e "Deemed income chargeable under Rule 8" Should be minimum 40% of the amount mentioned at the Sl. No. 4b(v) "Profit from activities covered under rule 8".
262.	In Such BP Sl. No. C43 should be equal to Pt 2b "Net profit or loss from specified business as per profit or loss account"
263.	Amount entered at Sl. No. 3g "u/s 115BBH (net of Cost of acquisition, if any)" should match with Sl. No. A "Total" of Schedule VDA
264.	In Schedule DPM, Sl.No. 6 should be equal to (3b+4-5) Or enter zero if result is negative
265.	In Schedule DPM, Sl.No. 9 in should be equal to (7-8) Or enter zero if result is negative
266.	In Schedule DPM, Sl.No. 15 should be equal to sum of Sl.No. (10+11+12+13+14)
267.	In Schedule DPM, Sl.No. 17 should be sum of Sl.No. (15-16)
268.	If "New Tax Regime" is selected then in schedule DPM, Additional depreciation should not be more than zero
269.	If "New Tax Regime" is selected then in schedule DPM, depreciation in 45% block cannot be claimed as per Rule 5.
270.	Schedule DPM, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
271.	Schedule DPM, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
272.	In Schedule DPM, value at sl.no.3 should match with 3a + 3b
273.	In schedule DPM , amount at Sl. No. 3b cannot be greater than zero if assessee has not selected the option "No" or the option "Yes, but beyond the due date" in the question "Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime? in Part A General.
274.	In Schedule DOA, Amount on which depreciation at full rate to be allowed should be equal to Sl.No. 3 + 4 - 5 Or zero if the value is negative
275.	In Schedule DOA, Sl.No. 9 should be equal to Sl.No. 7 - 8 or 0 if the value is negative
276.	In Schedule DOA , Sl.No. 12 should be equal to sum of Sl.No. (10+11)

277.	In Schedule DOA, Sl.No. 14 should be equal to Sl.No. 12-13
278.	In Schedule DOA, Sl.No.17 should be equal to sum of Sl.No. (5+8-3-4-7-16)
279.	Schedule DOA, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
280.	Schedule DOA, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
281.	In Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl.No. (1a + 1b + 1c+1d)
282.	In Schedule DEP, total depreciation on building should be equal to sum of Sl.No. (2a + 2b + 2c)
283.	In Schedule DEP, total depreciation should be equal to sum of Sl.No. (1e+2d+3+4+5)
284.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to Sl.No. 17i or 18i, as applicable of Schedule DPM
285.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to Sl.No. 17ii or 18ii, as applicable of schedule DPM
286.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to Sl.No. 17iii or 18iii, as applicable of schedule DPM
287.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to Sl.No. 17iv or 18iv, as applicable of schedule DPM
288.	In Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to Sl.No. 14ii or 15ii, as applicable of schedule DOA
289.	In Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to Sl.No. 14iii or 15iii, as applicable of schedule DOA
290.	In Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to Sl.No. 14iv or 15iv, as applicable of schedule DOA
291.	In Schedule DEP block of furniture and fittings should be equal to Sl.No. 14v or 15v, as applicable of schedule DOA
292.	In Schedule DEP block of intangible assets should be equal to Sl.No. 14vi or 15vi, as applicable of schedule DOA
293.	In Schedule DEP block of ships should be equal to Sl.No. 14vii or 15vii, as applicable of schedule DOA
294.	In Schedule DCG, Sl.No. 1e of should be equal to sum of (1a + 1b + 1c+ 1d)

295.	In Schedule DCG, Sl.No. 2d should be equal to sum of (2a + 2b + 2c)
296.	In Schedule DCG, "Total deemed capital gains on sale of depreciable assets" should be equal to sum of Sl.No. (1e+2d+3+4+5)
297.	In Schedule DCG, Sl.No. 1a should be equal to Sl.No. 20i of schedule DPM
298.	In Schedule DCG, Sl.No. 1b should be equal to Sl.No. 20ii of schedule DPM
299.	In Schedule DCG, Sl.No. 1c should be equal to Sl.No. 20iii of schedule DPM
300.	In Schedule DCG, Sl.No. 1d should be equal to Sl.No. 20iv of schedule DPM
301.	In Schedule DCG, Sl.No. 2a should be equal to Sl.No. 17ii of schedule DPM
302.	In Schedule DCG, Sl.No. 2b should be equal to Sl.No. 17iii of schedule DPM
303.	In Schedule DCG, Sl.No. 2c should be equal to Sl.No. 17iv of schedule DPM
304.	In Schedule DCG, Sl.No. 3 should be equal to Sl.No. 17v of schedule DPM
305.	In Schedule DCG, Sl.No. 4 should be equal to Sl.No. 17vi of schedule DPM
306.	In Schedule DCG, Sl.No. 5 should be equal to Sl.No. 17vii of schedule DPM
307.	In Schedule CG, STCG on depreciable assets at Sl.No. A6e should be equal to Sl.No. 6 of Schedule DCG
308.	In Schedule ESR, Sl.No.4 "Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2)" should be equal to Sl.No.3-Sl.No.2
309.	In Schedule ESR, Sl.No. x should be equal to sum of Sl.No. i+ii+iii+iv+v+vi+vii+viii+ix
310.	If "New Tax Regime" is selected, then in schedule ESR at column 3, amount cannot be more than zero for section 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(2AA) and 35(CCC).
311.	Total of STCG in Schedule CG should be equal to the individual breakup of STCG in Schedule CG
312.	Total of LTCG in Schedule CG should be equal to the individual breakup of LTCG in Schedule CG

313.	In Schedule CG, SL.no. C1 Income chargeable under the head "Capital Gain" is not equal to the sum of Capital Gains in Table E
314.	In Schedule CG, Full Value of Consideration(Sl.No.A1aiii) is zero then expenses (Sl.No. A1b(iv) cannot be claimed
315.	In Schedule CG, Full Value of Consideration(Sl.No. A3aiii) is zero then expenses (Sl.No. A3b(iv) cannot be claimed
316.	In Schedule CG, Full Value of Consideration(Sl.No. A5aiii) is zero than expenses (Sl.No. A5b(iv) cannot be claimed
317.	In Schedule CG, Full Value of Consideration(Sl.No. A6aiii) is zero than expenses (Sl.No. A6b(iv) cannot be claimed
318.	In Schedule CG, Full Value of Consideration(Sl.No. B1aiii) is zero than expenses(Sl.No. B1b(iv) cannot be claimed
319.	In Schedule CG, Full Value of Consideration(Sl.No. B3a) is zero than expenses (Sl.No.B3b(iv) cannot be claimed
320.	In Schedule CG, Full Value of Consideration(Sl.No. B4a) is zero than expenses (Sl.No. B4b(iv) cannot be claimed
321.	In Schedule CG, Full Value of Consideration(Sl.No. B7a) is zero than expenses (Sl.No.B7b(iv) cannot be claimed
322.	In Schedule CG, Full Value of Consideration (Sl.No. B10aiii) is zero and expenses (Sl.No.B10b(iv) cannot be claimed
323.	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI
324.	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI
325.	In schedule CG, Sl. No. A1biv of STCG Total should be equal to sum of A1(bi+bii+biii)
326.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
327.	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
328.	In Schedule CG Sl.No. A2c of STCG should be equal to A(2aiii-2b)
329.	In schedule CG, Sl. No. A3biv of STCG Total should be equal to sum of A3(bi+bii+biii)
330.	In schedule CG, Sl.No. A3c of STCG Balance should be equal to A(3a-biv)

331.	In Schedule CG Sl.No. A3e of STCG should be equal to the sum of A(3c+3d)
332.	In Schedule CG Sl.No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
333.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
334.	In schedule CG, Sl. No. A5biv Total should be equal to sum of A5(bi+bii+bihi)
335.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
336.	In Schedule CG Sl.No. A5e of STCG should be equal to the sum of A(5c+5d)
337.	In Schedule CG Sl.No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
338.	In Schedule CG, Sl.No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
339.	In schedule CG, Sl.No. A6biv Total should be equal to sum of A6(bi+bii+bihi)
340.	In schedule CG, Sl.No. A6c Balance should be equal to A6(aiii-biv)
341.	In Schedule CG Sl.No. A6g should be equal to the sum of A(6c+6d+6e-6f)
342.	In Schedule CG Sl.No. A7 of STCG should be equal to the sum of A(aXi +aXii+aXn + b)
343.	In Schedule CG Sl.No. A8 should be equal to the sum of ( <del>A8a1 + A8a2</del> + A8b + A8c)
344.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(biia+biib+bihi)
345.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
346.	In Schedule CG Sl.No. B1e of LTCG should be the difference of B(1c-1d)
347.	In Schedule CG, Sl.No. B2e of LTCG should be the difference of B(2c-2d)
348.	In Schedule CG, Sl.No. B2c of LTCG should be equal to B(2aiii-2b)



349.	In schedule CG, Sl.No. B3biv Total should be equal to sum of B3(bi+bii+biii)
350.	In schedule CG, Sl.No. B3c Balance should be equal to B(3a-biv)
351.	In Schedule CG Sl.No. B3e should be equal to B(3c-3d)
352.	In schedule CG, Sl.No. B4biv Total should be equal to sum of B4(bi+bii+biii)
353.	In schedule CG, Sl.No. B4c Balance should be equal to B(4a-biv)
354.	In Schedule CG, Sl.No. B4e of LTCG should be equal to B(4c-4d)
355.	In Schedule CG, Sl.No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
356.	In Schedule CG, Sl.No. B5c of LTCG should be equal to B(5a-5b)
357.	In schedule CG, Sl.No. B6c LTCG on share or debenture should be equal to B(6a-6b)
358.	In Schedule CG Sl.No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
359.	In schedule CG, Sl.No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
360.	In schedule CG, Sl.No. B7biv Total should be equal to sum of B7(bi+bii+biii)
361.	In schedule CG, Sl.No. B7c Balance should be equal to B(7aiii-biv)
362.	In Schedule CG Sl.No. B7e of LTCG should be equal to B(7c-7d)
363.	In Schedule CG, Sl.No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
364.	In Schedule CG Sl.No. B8c of LTCG should be equal to B(8a-8b)
365.	In schedule CG, Sl.No. B9c LTCG on share or debenture should be equal to B(9a-9b).
366.	In Schedule CG Sl.No. B9f should be equal to B(9d-9e).

367.	In Schedule CG, Sl.No. B10(a)(ic) should be higher of B10(a)(ia) or B10(a)(ib)
368.	In schedule CG, Sl.No. B10(aiii) Total should be equal to sum of B10(a)(ic+ii)
369.	In schedule CG, Sl.No. B10biv Total should be equal to sum of B10(bi+bii+biii)
370.	In schedule CG, Sl.No. B10c Balance should be equal to B(10aiii-biv)
371.	In Schedule CG, Sl.No. B10e should be equal to B(10c-10d)
372.	In Schedule CG, Sl.No. B11 should be equal to B11(aXi + aXii +aXn+ b)
373.	In Schedule CG, Sl. No. B12 should be equal to (B12a1+B12a2+B12b)
374.	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule CG
375.	In Schedule CG, Sl.No. D1i should be equal to sum of D(1a + 1b + 1c + 1d + 1e + 1f+1g+1h)
376.	In Schedule CG, Sl.No. Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
377.	In Schedule CG, Sl.No. Ex should be equal Ei-Eix
378.	In Schedule CG, Sl.No. Ei2 should be equal to sum of Sl.No. (A3e+ A4a+ A8a1+A8a2) Note: This rule will be applicable only if the sum of Sl.No. (A3e+ A4a+ A8a1+A8a2) is negative
379.	In Schedule CG, Sl.No. Ei3 should be equal to sum of Sl.No. (A5e+ A8b) Note: This rule will be applicable only if the sum of Sl.No. (A5e+ A8b) is negative
380.	Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) Note: This rule will be applicable only if the sum of Sl.No. (A1e+A2c+A4b+A6g+A7+A8c) is negative
381.	In Schedule CG, Sl.No. Ei5 should be equal to Sl.No. 9b Note: This rule will be applicable only if Sl.No. A9b is negative

382.	In Schedule CG, Sl.No. Ei6 should be equal to Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+B12a2)  Note: This rule will be applicable only if the sum of Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) is negative
383.	In Schedule CG, Sl.No. Ei7 should be equal to Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)  Note: This rule will be applicable only if the sum of Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is negative
384.	In Schedule CG, Sl.No. Ei8 should be equal to Sl.No. B13b.  Note: This rule will be applicable only if Sl.No. B13b is negative
385.	In Schedule CG, Sl.No. Eii should be equal to sum of Sl.No. (A3e+A4a+A8a1+8a2)  Note: This rule will be applicable only if the (A3e+A4a+A8a1+8a2) is positive
386.	In Schedule CG, Sl.No. Eiii should be equal to sum of Sl.No. (A5e+A8b)  Note: This rule will be applicable only if the (A5e+A8b) is positive
387.	In Schedule CG, Sl.No. Eiv should be equal to sum of Sl.No. (A1e+A2c+A4b+A6g +A7+A8c)  Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive
388.	In Schedule CG, Sl.No. Ev should be equal to Sl.No. A9b.  Note: This rule will be applicable only if Sl.No. A9b is positive
389.	Schedule CG sl no Evi should be equal to sl no (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)  Note: This rule will be applicable only if the (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) is positive
390.	In Schedule CG, Sl.No. Evii should be equal to Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)  Note: This rule will be applicable only if the (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is positive
391.	In Schedule CG, Sl.No. Eviii should be equal to Sl.No. B13b.  Note: This rule will be applicable only if Sl.No. B13b is positive
392.	In Schedule CG, Deductions claimed under respective section in STCG and LTCG should match with deduction reported in Table D.
393.	In Sch CG, value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8)

394.	In Schedule CG, Table F Sl.No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA
395.	In Schedule CG, Table F Sl.No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
396.	In Schedule CG, Table F Sl.No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
397.	In Schedule CG, Table F Sl.No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
398.	In Schedule CG, Table F Sl.No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA
399.	In Schedule CG, Table F Sl.No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
400.	In Schedule CG, Table F Sl.No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA
401.	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
402.	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
403.	In Schedule CG, Sl. No. A2aiii should be higher of 2ai and 2aii
404.	In Schedule CG, Sl. No. B2aiii should be higher of 2ai and 2aii
405.	If any one row is filled in Schedule 112A, then Schedule 115AD(1)(b)(iii) proviso is not allowed to fill by the taxpayer
406.	If any one row is filled in Schedule Schedule 115AD(1)(b)(iii) proviso, then Schedule 112A is not allowed to fill by the taxpayer
407.	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biia) is more than Zero
408.	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biib) is more than Zero
409.	In Schedule CG, SL. No. C3 Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of "Sum of Capital Gain Incomes" and "Income from transfer of Virtual Digital Assets"
410.	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA

411.	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value of 'Income under the head Capital Gain' of schedule SI
412.	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value at Sl. No. C2
413.	In Schedule CG, under LTCG, Year of improvement is mandatory if Cost of improvement is filled.
414.	In Schedule CG, Table D, Sl. No. 1aiv, 1civ and 1div is more than zero then details of iva, ivb and ivc should not be blank
415.	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
416.	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
417.	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
418.	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
419.	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
420.	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
421.	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column
422.	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
423.	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
424.	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
425.	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
426.	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
427.	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
428.	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13

429.	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column
430.	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
431.	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
432.	In Schedule VDA, value at Sl. No. A "Total (Sum of all Positive Incomes of Business Income in Col. 7) should be equal to sum of col. 7 if head of income is selected as Business income in col. 4
433.	In Schedule VDA, value at Sl. No. B "Total (Sum of all Positive Incomes of Capital Gain in Col. 7) should be equal to sum of col. 7 if head of income is selected as Capital Gain in col. 4
434.	Non-resident is not eligible to disclose Income from Patent u/s 115BBF
435.	In Schedule OS, Sl.No. 1 "Gross amount chargeable to tax at normal applicable rates" should be equal to the sum of Sl.No. (1a+1b+1c+1d+1e)
436.	In Schedule OS, Sl.No. 3c "Deduction u/s 57" should be equal to the sum of Sl.No. (3a(i)+3a(ii)+3b+3e+3ci)
437.	In Schedule OS, Sl.No. 3b "Depreciation" can be claimed only if income is offered at Sl.No. 1c "Rental income from machinery, plants, building, etc., Gross"
438.	In Schedule OS, Sl.No. 7 "Income from other sources (other than from owning race horses)" should be equal to sum of Sl.No. 2+6
439.	In Schedule OS, Sl.No. 8e "Balance" should be equal to sum of Sl.No. (8a-8b+8c+8d)
440.	In Schedule OS, Sl.No. 9 "Income under the head Income from Other Sources" should be equal to sum of Sl.No. (7 +8e)
441.	In Schedule OS, Sl.No. 2e "Pass through income in the nature of income from other sources chargeable at special rates" should be equal to sum of all the drop downs
442.	In Schedule OS, Sl.No. 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax" should be equal to sum of Sl.No. (1di+1dii+1diii+1div+1dv)
443.	In Schedule OS, Column 3 of table 2f, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1ai "Dividend income [other than (ii)]"
444.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"
445.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"

446.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
447.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a(i) "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
448.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Any other income chargeable at special rate"
449.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2e should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates"
450.	<p>In Schedule OS, Sl.no 6 Net Income from other sources chargeable at normal applicable rates should be equal to sum of Sl.No. (1(after reducing income related to DTAA portion)- 3 + 4 + 5-5a)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
451.	<p>In schedule OS, Sl.No. 2f, column 10 is should be lower of column 6 and column 9.</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
452.	<p>In Schedule OS, Sl.No. 2 "Income chargeable to tax at special rate should be equal to the sum of Sl.No. (2ai+2aii+2b+2c+2d+2e +2f elements related to Sl. No. 1)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
453.	In Schedule OS, Deduction u/s 57ia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e)
454.	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv +bvi+bvii+bviii+bix)

455.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to Sl. No. 1a (Dividend other than 2(22)(e) - DTAA Dividend other than 2(22)(e) - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p> <p>(Please refer the instructions for computation of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e))</p>
456.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2a(i) Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
457.	If resident has not exercised option under 115H then tax benefits against the sections mentioned therein will not be allowed in Schedule OS
458.	In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.
459.	In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension).
460.	<p>Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.</p> <p>Note : Rounding off +1 and -1 .</p>
461.	In Schedule OS, Depreciation, shall be allowed only if income is offered in Sl.No. 1c.
462.	In Schedule OS, value at Sl.No. 1a should be equal to 1ai + 1aii.
463.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl.No. 2f of Schedule OS</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>



464.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) other than first proviso to section 115A(1)(a)(A) should be equal to Dividend income selected at Sl.No. 2d and Sl No 2e of Schedule OS
465.	In Schedule OS, Sl. No. 10 Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl.No. 2d and Sl No 2e of Schedule OS
466.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2d and Sl No 2e of Schedule OS
467.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No 2e of Schedule OS
468.	Income claimed for relief from taxation u/s 89A at Sl. No. 5a of Schedule OS cannot be allowed more than income offered from retirement benefit account maintained in a notified country u/s 89A at Sl.No. 1e of Schedule OS.
469.	Quarterly breakup of "Income from retirement benefit account maintained in a notified country u/s 89A" must be equal to amount entered in " <b>Income from retirement benefit account maintained in a notified country u/s 89A</b> " - "Income claimed for relief from taxation u/s 89A"
470.	In Schedule OS, Sl no 5a. Income claimed for relief from taxation u/s 89A, shall be allowed only if income is offered at Income from retirement benefit account maintained in a notified country u/s 89A at Sl.No. 1e of Schedule OS
471.	In Schedule Income from Other sources, one country cannot be selected more than one time at "Income from retirement benefit account maintained in a notified country u/s 89A ".
472.	In Schedule OS, Sl. No 3ai Expenses / deductions other than "aii" (in case of other than family pension) should not be allowed if income is not offered in Sl No 1(b) Interest / Sl No 1(c) Rental Income from Machinery, Plants, Buildings, etc., / Sl No 1(d) Income of the nature referred to in section 56(2)(x) which is chargeable to tax / Sl No 1(e) Any Other Income Other than Family Pension and 89A Income.
473.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
474.	In Schedule OS, Sl. No. 10 the quarterly break up of "Income by way of winnings from online games u/s 115BBJ" should be equal to Sl. No. 2a(ii) -Income by way of winnings from online games u/s 115BBJ- DTAA 115BBJ respectively
475.	In Schedule OS, Sl. No. 10 the quarterly break up of "Dividend Income under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income) should be equal to dividend income selected at Sl. No. 2d and Sl No 2e in Schedule OS
476.	Business & Profession loss claimed at Sl.No. 3i in Schedule CYLA should be equal to the amount at Sl.No. 2v of Table E in Schedule BP.
477.	In schedule CYLA, Sl.No. 2xvii cannot be more than Rs. 200000.

478.	In Schedule CYLA, HP Income should be equal to Sl.No. 3 of Schedule HP
479.	Other sources loss at Schedule CYLA should be equal to the amount mentioned in "Schedule OS".
480.	In Schedule CYLA, Sl.No. 2xvii "Total loss set off" should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)
481.	In Schedule CYLA, Sl.No. 3xvii "Total loss set off" should be equal to sum of ( 3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi)
482.	In Schedule CYLA, Sl.No. 4xvii "Total loss set off" should be equal to sum of ( 4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)
483.	In Schedule CYLA, Sl.No. 2xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 2i-2xvii
484.	In Schedule CYLA, Sl.No. 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 3i-3xvii
485.	In Schedule CYLA, Sl.No. 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 4i-4xvii
486.	In Schedule CYLA, Col No.5 "Current year's Income remaining after set off" should be equal to the output of Col No. 1-2-3-4
487.	In Schedule CYLA, Income from Business & profession (excluding Income from speculation income and income from specified business) should be equal to Sl.No. A37 in Schedule BP
488.	In Schedule CYLA, Speculative Income should be equal to SL.No. 3ii of Table E Schedule BP
489.	In Schedule CYLA, Specified business Income should be equal to Sl.No. 3iii of Table E of Schedule BP
490.	In Schedule CYLA, Short term capital gain @15% should be equal to Sl.No. 9ii of item E of Schedule CG
491.	In Schedule CYLA, Short term capital gain @30% should be equal to Sl.No. 9iii of item E of Schedule CG
492.	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to Sl.No. 9iv of item E of Schedule CG
493.	In Schedule CYLA, Short term capital gain taxable at special rates in India as per DTAA should be equal to Sl.No. 9v of item E of Schedule CG
494.	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl.No. 9vi of item E of Schedule CG
495.	In Schedule CYLA, Long term capital gain taxable @20% should be equal to Sl.No. 9vii of item E of Schedule CG

496.	In Schedule CYLA, Long term capital gain taxable as per DTAA @special rate should be equal to Sl.No. 9viii of item E of Schedule CG
497.	In Schedule CYLA, Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to Sl.No. 6 of Schedule OS
498.	In Schedule CYLA, Profit from owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS
499.	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to Sl.No. 2f of Schedule OS
500.	In Schedule CYLA, Salary Income should be equal to Sl.No. 6 of Schedule Salary
501.	If "New Tax Regime" is selected, In schedule CYLA, loss under house property cannot be allowed to set off at Sl. No. 2ii to 2xiii.
502.	If "New Tax Regime" is selected, In schedule CYLA, loss under head house property cannot be carry forwarded at Sl. No. 2xviii.
503.	In Schedule CYLA, 'Total loss set off' cannot be more than the 'Loss to be set off'
504.	In Schedule BFLA, Sl.No. 2(ii) should be equal to Sl.No. 4(xvi) of CFL
505.	In Schedule BFLA, Sl.No. <b>2(iii+iv+v)</b> should be equal to Sl.No. 5c(xvi)+6(xvi)+7(xvi) <b>of Schedule CFL</b>
506.	In Schedule BFLA, Sl.No. <b>2(vi+vii+viii+ix+x+xi+xii)</b> should be equal to Sl.No. <b>8(xvi)+9(xvi)</b> of CFL
507.	In Schedule BFLA, Sl.No. 2xvi should be equal to sum of Sl.No.( <b>2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xii+2xiii+2iv</b> )
508.	In Schedule BFLA, Sl.No. <b>xvii</b> should be equal to sum of Sl.No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
509.	In Schedule BFLA, Sl.No. 3xvi should be equal to sum of Sl.No. ( <b>3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v</b> )
510.	In Schedule BFLA, Sl.No. 4xvi should be equal to sum of Sl.No. (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4iv+4v )
511.	The value claimed as Brought forward allowance under section 35(4) set off in Schedule BFLA should be same as reflecting in Schedule UD
512.	The value claimed as Brought forward depreciation set off in Schedule BFLA should be same as reflecting in Schedule UD
513.	In Schedule BFLA, Sl.No. 1i should be equal to Sl.No. 5ii of schedule CYLA

514.	In Schedule BFLA, Sl.No. 1ii should be equal to Sl.No. 5iii of schedule CYLA
515.	In Schedule BFLA, Sl.No. 1iii should be equal to Sl.No. 5iv of schedule CYLA
516.	In Schedule BFLA, Sl.No. 1iv should be equal to Sl.No. 5v of schedule CYLA
517.	In Schedule BFLA, Sl.No. 1v should be equal to Sl.No. 5vi of schedule CYLA
518.	In Schedule BFLA, Sl.No. 1vi should be equal to Sl.No. 5vii of schedule CYLA
519.	In Schedule BFLA, Sl.No. 1vii should be equal to Sl.No. 5viii of schedule CYLA
520.	In Schedule BFLA, Sl.No. 1viii should be equal to Sl.No. 5ix of schedule CYLA
521.	In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 5x of schedule CYLA
522.	In Schedule BFLA, Sl.No. 1x should be equal to Sl.No. 5xi of schedule CYLA
523.	In Schedule BFLA, Sl.No. 1xi should be equal to Sl.No. 5xii of schedule CYLA
524.	In Schedule BFLA, Sl.No. 1xii should be equal to Sl.No. 5xiii of schedule CYLA
525.	In Schedule BFLA, Sl.No. 1xiii should be equal to Sl.No. 5xiv of schedule CYLA
526.	In Schedule BFLA, Sl.No. 1xiv should be equal to Sl.No. 5xv of schedule CYLA
527.	In Schedule BFLA, Sl.No. 1xv should be equal to Sl.No. 5xvi of schedule CYLA
528.	In Schedule BFLA, Sl.No. 2xiv should be equal to Sl.No. 10(xvi) of CFL
529.	The amount of adjustment mentioned in CFL is not equal to amount of adjustment in BFLA.
530.	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.
531.	Long Term Capital Loss at Schedule CFL should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.

532.	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".
533.	Business & Profession Loss (other than loss from speculative business and specified business ) at Schedule CFL should be equal to the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA"
534.	Other sources loss at Schedule CFL should be equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".
535.	If "Old Tax Regime" is selected In schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero
536.	In Schedule CFL, SL. No. 5c should be equal to 5a - 5b
537.	Total of brought forward losses should be equal to amount provided in individual AYs
538.	If "Old Tax Regime" is selected-In schedule UD, Sl. No. 3a Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero
539.	In Schedule UD, value at Sl.No. 4 cannot be more than Sl.No. 3- Sl.No.3a in any of the row
540.	In Schedule UD, value at Sl.No.5 should be equal to Sl.No. 3- 3a - 4
541.	In Schedule UD, value at sl.no.8 should be equal to sl.no. 6 - Sl. No. 7
542.	In Schedule UD, sum of individual row should match with value at total fields for all columns i.e. column 3 to 8
543.	In Schedule UD, value at Sl. No. 5 for current assesment year should not exceed the value mentioned at Sl. No. 12iii of Schecule BP
544.	In Schedule ICDS, Sl.No. XIa should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)
545.	In Schedule ICDS, Sl.No. 5 - "Net Effect" should be equal to Sl.No. 3 (Increase in profit) Less Sl.No. 4 (Decrease in profit).
546.	In Schedule 10AA, value at field "Total deduction under section 10AA" should be equal to sum of column "Amount of deduction"
547.	Schedule 10AA should be blank if "New Tax Regime" is selected
548.	In Schedule 80D, Deduction at sl.no.1a "Self and Family" can be claimed only if dropdown at sl.no.1 is selected as "No"
549.	In Schedule 80D, Deduction at sl.no.1b "Self & Family including Senior Citizen" can be claimed only if dropdown at sl.no.1 is selected as "Yes"

550.	In Schedule 80D, Deduction at sl.no.2a "Parents" can be claimed only if dropdown at sl.no.2 is selected as "No"
551.	In Schedule 80D, Deduction at sl.no.2b "Parents including Senior Citizen" can be claimed only if dropdown at sl.no.2 is selected as "Yes"
552.	In Schedule 80D, deduction can't be claimed in sl.no.1a and 1b if dropdown is selected as "Not claiming for Self /Family"
553.	In Schedule 80D, deduction can't be claimed in sl.no.2a and 2b if dropdown is selected as "Not claiming for Parents"
554.	HUF is not eligible for claiming deduction at sl.no.2 of Schedule 80D
555.	In Schedule 80G, amount of deduction computed should not be more than the eligible amount
556.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. A against one donee PAN.
557.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. B against one donee PAN.
558.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one donee PAN.
559.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. D against one donee PAN.
560.	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
561.	in Schedule 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode
562.	in Schedule 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode
563.	in Schedule 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode
564.	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
565.	If deduction u/s 80G is claimed in Sch VIA then details should be provided in Schedule 80G
566.	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%,with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block
567.	Schedule 80G should be blank if "New Tax Regime" is selected

568.	In Schedule 80GGA, Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
569.	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)
570.	If "Old Tax Regime" is selected, In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled
571.	Schedule 80GGA should be blank if "New Tax Regime" is selected
572.	In Sch 80GGA, <b>Eligible</b> Amount donated in cash should not exceed Rs. 2000
573.	Deduction u/s 80GGA can be allowed to a person who is a partner of firm and deriving only profit from the firm
574.	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"
575.	In Schedule 80GGC, Sl. No. A "Contribution in cash" should be equal to sum of column iii
576.	In Schedule 80GGC, Sl. No. B "Contribution in other mode" should be equal to sum of column iv
577.	In Schedule 80GGC, Sl. No. C "Total Contribution" should be equal to sum of column v
578.	If Gross Total Income in Part B TI is negative, Sl. No. D "Eligible amount of Donation" can not be more than 0
579.	If deduction under section 80GGC claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80GGC
580.	In Part A General, "If New tax regime is selected " then Schedule 80GGC is not required to be filled.
581.	In Schedule 80GGC, if Sl. No. iii is greater than '0', then Sl. No. iv to viii are not required to be filled
582.	In Schedule 80GGC, Sl. No. D "Total Eligible Amount of Contribution" should be equal to total of column vi
583.	In Sch 80GGC, Total Contribution should be equal to the sum of (i+ii)
584.	In schedule 80GGC, If "Donation in other mode" is > 0, then details of such donation are required

585.	In Schedule 80GGC, Amount of deduction computed cannot be more than the eligible amount.  Hence deduction u/s 80GGC is restricted to eligible amount of donation in schedule 80GGC
586.	In Schedule 80GGC, Sl. No. D "Eligible Amount of contribution" should be equal to sum of individual Eligible contribution amounts restricted to GTI
587.	Amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000. It cannot be either more or less. Deduction is available only if "Old Tax Regime" is selected
588.	In Schedule VI-A, Amount claimed for category "Dependent with severe disability" u/s 80DD should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if "Old Tax Regime" is selected
589.	In Schedule 80DD Value of SL.No ii should be equal to SL.no g of VIA under Part B- Deduction in respect of certain payments
590.	In Schedule 80DD SL. No i to viii are mandatory if anyone or multiple rows of SL. No i to viii is filled
591.	In schedule 80DD, If deduction is > 0, then details of such deduction are required
592.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with disability, then amount should be equal to Rs. 75,000, subject to GTI
593.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule VI-A, if assessee has claimed deduction u/s 80DD for dependent person with severe disability then amount should be equal to Rs.1,25,000, subject to GTI
594.	Amount claimed for category "Self with disability" u/s 80U should be equal to Rs. 75,000. It cannot be either more or less. Deduction is available only if "Old Tax Regime" is selected
595.	In Schedule 80U, If Assessee is claiming deduction under section 80U, providing Nature of disability is mandatory
596.	In Schedule 80U Value of SL.no ii should be equal to SL.no iii of VIA under Part CA and D- Deduction in respect of other incomes/other deduction
597.	In Schedule 80U SL. No i to iv are mandatory if anyone or multiple rows of SL. No i to iv are filled
598.	In schedule 80U, If deduction is > 0, then details of such deductions are required
599.	In Schedule RA, Total donation should be equal to Donation in cash + Donation in other mode



600.	In Schedule RA, Total of column Donation in cash should be equal to the sum of individual value of donation in cash
601.	In Schedule RA, Total of column Donation in other mode should be equal to the sum of individual value of donation in other mode
602.	In Schedule RA, Total donation should be equal to sum of individual value of total donation
603.	Schedule RA should be blank if "New Tax Regime" is selected
604.	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a)
605.	Deduction claimed u/s 80-IB in "Schedule VI-A" cannot be more than the amount in "Schedule 80-IB"
606.	In "Schedule 80-IB", Total deduction under section 80-IB should be equal to the value entered in (Total of a to d)
607.	In "Schedule 80-IC or IE" Total deduction under section 80-IC or 80 IE should be equal to the sum of (a+b+c+dh)
608.	In "Schedule 80-IC or IE" d(h)- Total of deduction for undertakings located in North-east should be equal to the sum of (Total of d(a) to d(g))
609.	Amount of deduction claimed u/s 80-IA in schedule VIA cannot be more than the total amount at Schedule 80IA
610.	If Deduction u/s 80-IA claimed in "Schedule VI-A" then "Schedule 80-IA" is to be filled. Deduction is available only if Old tax regime is selected
611.	In schedule VI-A, if deduction u/s 80-IB is claimed, then schedule 80-IB should be filled. Deduction is available only if "Old Tax Regime" is selected
612.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" cannot be more than the amount in Sl.No. (e) of "Schedule 80-IC/IE"
613.	If deduction u/s 80-IC/IE is claimed in schedule VI-A then "Schedule 80-IC/IE" should be filled. Deduction is available only if "Old Tax Regime" is selected
614.	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000. Deduction is available only if "Old Tax Regime" is selected
615.	If employer category is Pensioners - CG," "Pensioner - SG," Pensioner - PSU, "Pensioner - Other, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income. Deduction is available only if "Old Tax Regime" is selected
616.	Assessee not being an individual cannot claim deduction u/s 80CCD(1)

617.	Assessee not being an individual cannot claim deduction u/s 80CCD(1B)
618.	Deduction u/s 80CCD(2) should not be more than 10% of salary for employer category "Public Sector Undertaking" or "Others".
619.	Deduction u/s 80CCD(2) cannot be claimed by HUF.
620.	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory
621.	Deduction u/s 80E cannot be claimed by HUF.
622.	Deduction u/s 80EE cannot be claimed by HUF.
623.	If deduction u/s 80G claimed, details should be provided in Schedule 80G. Deduction is available only if "Old Tax Regime" is selected
624.	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G
625.	Maximum amount u/s 80GG can be claimed lower of 25% of Adjusted gross total income or Rs. 60,000. Deduction is available only if "Old Tax Regime" is selected
626.	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3xiii of BFLA.
627.	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.
628.	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen.
629.	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3xiii of BFLA. Deduction is available only if "Old Tax Regime" is selected
630.	Deduction u/s 80U cannot claimed by HUF
631.	In Schedule VI-A, The maximum limit allowable under section 80CCD(1B) is Rs. 50,000. Deduction is available only if "Old Tax Regime" is selected
632.	In Schedule VI-A, Deduction u/s 80DDB for self and dependent will be allowed to the maximum limit of Rs.40,000. Deduction is available only if "Old Tax Regime" is selected
633.	In Schedule VI-A, Deduction u/s 80DDB for senior citizen self and dependent will be allowed to the maximum limit of Rs.1,00,000. Deduction is available only if "Old Tax Regime" is selected

634.	In Schedule VI-A , assessee cannot claim deduction u/s 80EE more than Rs. 50,000. Deduction is available only if "Old Tax Regime" is selected
635.	The maximum deduction allowable under section 80TTA is Rs. 10,000. Deduction is available only if "Old Tax Regime" is selected
636.	The maximum deduction allowable under section 80TTB is Rs. 50,000. Deduction is available only if "Old Tax Regime" is selected
637.	In Schedule VIA, deduction that can be claimed for category "Self with severe disability" in schedule 80U should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if "Old Tax Regime" is selected
638.	In case of multiple employer category if all the employer category is other than pensioners then deduction u/s 80CCD(1) cannot be claimed more than 10% of Salary. Deduction is available only if "Old Tax Regime" is selected
639.	Deduction u/s 80EEA in respect of interest on loan taken for certain house property cannot be more than 150,000. Deduction is available only if "Old Tax Regime" is selected
640.	Deduction u/s 80EEA cannot be claimed if deduction under section 80EE is claimed.
641.	Deduction u/s 80EEB in respect of purchase of electric vehicle cannot be more than 150,000. Deduction is available only if "Old Tax Regime" is selected
642.	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners - CG", "Pensioners - SG, "Pensioners - PSU", "Pensioners - others"
643.	Deduction u/s 80EEA cannot be claimed by HUF
644.	Deduction u/s 80EEB cannot be claimed by HUF
645.	In Schedule VI-A, deduction u/s 80DD is only allowed to Resident or Resident but not ordinary resident assessee.
646.	In Schedule VI-A, deduction u/s 80DDB is only allowed to Resident or Resident but not ordinary resident assessee.
647.	In Schedule VI-A, deduction u/s 80U is only allowed to Resident or Resident but not ordinary resident assessee.
648.	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary for Central Government employee and State Government employee or more than 10% of salary in case of employer category selected other than "Pensioners" and Central Government & State Government"
649.	In Schedule VI-A, 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.

650.	In Schedule VI-A, 80QQB is only allowed to Individual
651.	In Schedule VI-A, 80RRB is only allowed to Resident or Resident but not ordinary resident
652.	In Schedule VI-A, 80RRB is only allowed to Individual.
653.	In Schedule VIA, deduction u/s 80RRB plus 80QQB cannot be claimed more than the sum of Sl.No. 15 of Schedule P&L account and Sl.No. 1e of Schedule OS
654.	In Schedule VI A, total deductions shown should be equal to total of individual deductions claimed
655.	In schedule chapter VI-A, "Part B- Deduction in respect of certain payments" should be equal to individual deductions claimed.
656.	In schedule chapter VI-A, "Part CA and D- Deduction in respect of certain incomes/other Deductions", should be equal to individual deductions claimed.
657.	If "New Tax Regime" is selected then in Chapter VI-A, deduction u/s 80C, 80CCC, 80CCD(1) , 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80IA, 80IAB, 80IB, 80IBA, 80IC/IE, 80JJA, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed
658.	In Schedule VIA Sl.No. 2 "Part C - Deduction in respect of certain incomes" should be equal to total of Sl.No. p to Sl.No. x
659.	In schedule chapter VI-A, "Part C- Deduction in respect of certain incomes", break up of deduction claimed is/are not consistent with the amount claimed in Total Deduction under Part C
660.	Deduction u/s 80CCH in Schedule VIA to be limited to 60% of salary u/s 17(1) other than the contributions made by central government as referred u/s 80CCH in Sl. No. 17. Maximum amount allowed Rs. 288,000.
661.	Total Income at Schedule AMT is Negative. But the loss in Total Income can only arise because of the Specified business.
662.	In Schedule AMT, Tax payable under section 115JC should be equal to 9% of 3a for assessee falling within the IFSC area+ 18.5% of Sl.No.3b for assessee not falling within the IFSC area.
663.	In Schedule AMT, Sl.No. 1 should be equal to Sl.No. 14 of Part BTI
664.	In Schedule AMT, Sl.No. 2a should be equal to sum of system computed part C deductions under Schedule VIA.
665.	In Schedule AMT, Sl.No. 2b should be equal to total deduction under section 10AA.
666.	In Schedule AMT, Sl.No. 2d Adjustment as per section 115JC(2) should be equal to sum of Sl.No. 2a+2b+2c

667.	In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1+2d
668.	In Schedule AMT, Sl.No. 4 "Tax payable under section 115JC" shall be computed if Adjusted Total Income under section 115JC is more than Rs. 20 Lakh and Adjustment as per section 115JC(2) is more than zero.
669.	Schedule AMT should be blank if "New Tax Regime" is selected
670.	In Schedule AMT,Sl.no 3b should be difference of Sl.no 3-3a
671.	In Schedule AMT,Sl.no 3 should be equal to Sl.no 3a+3b
672.	In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part B-TTI.
673.	In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 2i of Part B-TTI.
674.	In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1
675.	In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1
676.	In Schedule AMTC, Sl.No. 5 "Amount of tax credit under section 115JD utilized during the year" should be equal to Total of Col 4(C).
677.	In Schedule AMTC, Sl.No. 6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to Total of Col 4(D).
678.	In Schedule AMTC, value at Sl. No. B2(xi) cannot be greater than zero i.e. set off in earlier assessment years cannot be claimed for AY 2023-24
679.	In Schedule AMTC, values at column C and column D should not be more than zero if "New Tax Regime" is selected
680.	In Schedule SI, Column Income (i) for Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2ciii (Income Benefit) of Schedule OS
681.	In schedule SI, Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2civ (tax benefit) of Schedule OS

682.	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
683.	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
684.	<p>In Schedule SI, Income u/s 115BB (Winnings from lotteries, puzzles, races, card games etc.) should be equal to Sl.No. 2a(i) after reducing corresponding DTAA income in Schedule OS</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
685.	In Schedule SI, income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should be equal to Sl.No. 2b in schedule OS.
686.	In Schedule SI, Income u/s 115BBF ( <del>Tax on</del> income from patent)-Income under head business or profession should be equal to Sl.No. 3e in schedule BP
687.	In Schedule SI, Income u/s 115BBG ( <del>Tax on</del> income from patent)-Income under head business or profession should be equal to Sl.No. 3f in schedule BP
688.	<p>Income from other sources chargeable at special rates in India as per DTAA in Schedule SI should be equal to Sl.No. 5(xv) of Schedule BFLA2f in <del>schedule OS</del></p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>

689.	In Schedule SI, Amount in column "tax thereon" should be equal to "taxable income * special rate" excluding for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA
690.	In Schedule SI, tax computed can not be null if income is greater than zero.  Note : This rule is not applicable for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)
691.	In Schedule Part B-TTI Sl. No. 2b should be equal to the total of Col.(ii) of Schedule SI
692.	In Schedule SI, Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to Sl.No. 5vi of schedule BFLA
693.	In schedule SI, sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to Sl.No. 5vii of schedule BFLA
694.	In Schedule SI, sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to Sl.No. 5xi of schedule BFLA
695.	In Schedule SI, sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115AD (LTCG for FII on securities), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should be equal to Sl.No.5x of schedule BFLA.
696.	Total of Income (i) of schedule SI should match with sum of individual line items
697.	Total of tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
698.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI  Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.



699.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
700.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
701.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
702.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
703.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>



704.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
705.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
706.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
707.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
708.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>

709.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
710.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
711.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
712.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>

713.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
714.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
715.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
716.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>

717.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
718.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
719.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
720.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>

721.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
722.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
723.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
724.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>

725.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
726.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
727.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
728.	<p>Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
729.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>



730.	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
731.	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
732.	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
733.	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>
734.	<p>Income selected in 2e "Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>

735.	Income selected in 2d "Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI  Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
736.	In Part B-TI, SL. No. 11 - Income chargeable to tax at special rate under section 111A, 112,112A etc. included in 10 should be equal to total of Sl. No. (i) of schedule SI
737.	In Schedule Part B-TTI, Sl. No. 10c "TCS" should be equal to the sum of column 7(i) of Schedule TCS
738.	In schedule SI, value of "Income u/s 115BBC-Anonymous Donations" cannot be more than "0"
739.	Income selected in sl no 2d of schedule OS should match with the corresponding income in schedule SI
740.	Income selected in sl no 2e of schedule OS should match with the corresponding income in schedule SI
741.	In Schedule SI, Income u/s 115BBJ (Winnings from online games) should be equal to Sl.No. 2a(ii) after reducing corresponding DTAA income in Schedule OS  Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident . If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.
742.	If New Tax Regime is selected, Deduction u/s 80CCH(2) is not allowed
743.	In "Schedule IF", Total of Col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
744.	In Schedule BP, Sl. No. A5a -Share of income from firm(s) can not be more than the "Amount of share in the profits" column of schedule IF
745.	In Schedule EI, Sl.No. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI
746.	In Schedule EI, Sl.No. 6 should be equal to sum of Sl.No. 1+2(v)+3+4+5
747.	In Schedule EI, Sl.No. 2v should be equal to sum of Sl. No. i-ii-iii+iv



748.	In Schedule EI, Sl.No. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to Sl.No. 38 of Schedule BP
749.	In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.
750.	If "New Tax Regime" is selected, then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.
751.	In "Schedule EI" ' Total income claimed as not chargeable to tax as per DTAA' at Sl. No, 4 should be equal to the total of amount entered in "Amount of Income"
752.	In Schedule PTI, Col. 9 should be equal to output of Col 7-8
753.	In Schedule PTI, Sl.No. iia Short Term should be equal to sum of ai+aii.
754.	In Schedule PTI, Sl. No. iia Long Term should be equal to sum of bi+bii
755.	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
756.	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
757.	In Schedule TPSA, Income tax payable should be equal to 18% of amount of primary adjustment
758.	In Schedule TPSA, Surcharge should be equal to 12% of amount of Additional income tax payable
759.	In Schedule TPSA, Health & Education cess should be equal to 4% of (Additional income tax payable + Surcharge)
760.	In Schedule TPSA, total additional tax payable should be equal to sum of Additional income tax payable + Surcharge + Health & education cess
761.	In Schedule TPSA, Sl.No. 3 should be equal to sum of column 9 "Amount deposited"
762.	In Schedule TPSA, net tax payable should be equal to the difference of "Total additional tax payable" and "Taxes paid"
763.	In schedule TPSA , Date at which tax is deposit cannot be after System Date
764.	In schedule FSI, column e should be lower of column c or column d
765.	Schedule FSI is not applicable if residential status is non resident

766.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.
767.	In Schedule FSI, if tax relief is claimed against salary income then amount shown in Gross salary under Schedule salary should not be less than the amount shown under salary in Schedule FSI
768.	in Schedule FSI If tax relief is claimed against House Property then amount shown in House property in Sl.no 1k+2 should not be less than the amount of income shown under House property in Schedule FSI
769.	In Schedule FSI if tax relief is claimed against Business or Profession then amount shown in Business Income in Sl.no.D of Trading Account + Positive values of Sl.no.14 of schedule Profit and loss should not be less than the amount of income shown under Business or Profession in Schedule FSI
770.	in Schedule FSI, if tax relief is claimed against Capital Gains then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
771.	In Schedule FSI If tax relief is claimed against other sources then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources
772.	In schedule TR, field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A
773.	In schedule TR, Sl.No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to total of column (d) wherever section 91 is selected in column (e)
774.	In schedule TR, Sl.No. 2+3 should be equal to total of column 1d
775.	Schedule TR is not applicable if residential status is non resident
776.	In Schedule TR, Col C Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country
777.	In schedule TR field "Total tax relief available (total of (e) of Schedule FSI" in respect of each country" should match with total of column "Tax relief available in India (e)= (c) or (d) whichever is lower" in schedule FSI for each and every "Country code"
778.	If assessee is governed by Portuguese Code then "PAN of Spouse" should be provided.
779.	In Schedule 5A, Sl. No. 5 Total should be equal to sum of Sl. No. (1+2+3+4)
780.	Total Income is greater than 50,00,000 then Schedule AL is required to be filled

781.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3-7
782.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3b of Part B-TTI
783.	In Schedule ESOP If Sl.no 4, option selected as 'Not sold' AND If in Sl. No. 5, option selected as 'No', then Sl.no 7 should be as Zero
784.	In Schedule ESOP if Sl. No. 5 is selected as "Yes", then Sl.no 7 should be auto populated from Sl. No. 3
785.	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0.
786.	In Schedule Part B-TI, amount at "Total Profits and Gains from Business or Profession" should be equal to sum of "Individual profits and Gains from Business and Profession"
787.	In Schedule Part B-TI, amount at "Total Short term Capital Gains" should be equal to the sum of "Individual Short Term Capital Gain amounts"
788.	In Schedule Part B-TI, amount at "Total Long term Capital Gains" should be equal to the sum of "Individual Long Term Capital Gain amounts".
789.	In Schedule Part B-TI, amount at "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".
790.	In Schedule Part B-TI, , total Income from other sources should be equal to the sum of "Individual incomes from Other Sources head"
791.	In schedule Part B-TI, the value in Sl.No. 6 should be equal to total of Sl.No. (1 + 2 + 3v + 4e+ 5d)
792.	Schedule Salary is mandatory to be filled if Income disclosed under the head Salary in Part B TI.
793.	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.
794.	Schedule HP is mandatory to be filled if Income disclosed under the head Profit and gains from business other than speculative business and specified business in Part B TI
795.	In Schedule Part B-TI, Income disclosed in Short term chargeable @15% should be equal to Sl.no. 9ii of Table E in Schedule CG.
796.	In Schedule Part B-TI, Income disclosed in Short term chargeable @30% should be equal to Sl.no. 9iii of Table E in Schedule CG.
797.	In Schedule Part B-TI, Income disclosed in Short term chargeable @ applicable rate should be equal to Sl.no. 9iv of Table E in Schedule CG.
798.	In Schedule Part B-TI, Income disclosed in Short term chargeable as per DTAA should be equal to Sl.no. 9v of Table E in Schedule CG.

799.	In Schedule Part B-TI, Income disclosed in Long term chargeable @10% should be equal to Sl.no. 9vi of Table E in Schedule CG.
800.	In Schedule Part B-TI, Income disclosed in Long term chargeable @20% should be equal to Sl.no. 9vii of Table E in Schedule CG.
801.	In Schedule Part B-TI, Income disclosed in Long term chargeable as per DTAA should be equal to Sl.no. 9viii of Table E in Schedule CG.
802.	In Schedule Part B-TI, Income from sources other than from owning Race Horses & Income chargeable at special rate should be equal to Sl.No. 6 of Schedule OS.
803.	In Schedule Part B-TI, Income chargeable to tax at special rate is should be equal to Sl.No. 2 of Schedule OS.
804.	In Schedule Part B-TI, Income from the activity of owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS.
805.	In Schedule Part B-TI, Losses of current year set off against income from all the heads should be equal to the "Total losses set off" at Schedule CYLA.
806.	In Schedule Part B-TI, Brought forward losses set off against Balance Income should be equal to "Total of brought forward losses set off" at Schedule BFLA.
807.	In Schedule Part B-TI, Gross Total Income should be equal to Sl.No. 8 - 9
808.	If deduction u/s 10AA is claimed in Part B-TI then Schedule 10AA should be filled.
809.	In Schedule Part B-TI, Losses of current year to be carried forward should be equal to the "Total of Current year losses" of Schedule CFL.
810.	In Schedule Part B-TI, Total Income should be equal to the Gross Total Income minus Chapter VI-A deductions. Note : Round off +5 and -5 is allowed.
811.	In Schedule Part B-TI, Income chargeable to tax at special rates(3e, 3f & 3g of Schedule BP) should be equal to income disclosed in Schedule BP.
812.	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(a) then Part-B, CA and D of Chapter VI-A should be filled
813.	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(b) then Part-C of Chapter VI-A should be filled
814.	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed
815.	In Schedule Part B-TI, Net agricultural income for rate purpose should be equal to the value entered at Sl.No. 2 of Schedule EI

816.	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in Sl.No. 10 should be consistent with the total of special incomes of Schedule SI
817.	In Schedule Part B-TI, Deduction under chapter VI-A, Part-B, CA and D at Sl.No. 12(a) should be equal to 1+3 of Schedule VI-A
818.	In Schedule Part B-TI, deduction under chapter VI-A Part-C at Sl.No. 12(b) should be equal to Sl.No. 2 of schedule VI-A
819.	In "Schedule Part B-TI" '12(c)' Total should be equal to the value entered in (12a + 12b)
820.	In Schedule Part B-TI, Balance after set off current year losses should be equal to the output of Total Head wise Income less Losses of current year to be set off
821.	In Schedule Part B-TI, Sl.No. 17 Aggregate Income should be equal to Sl.No. 14-15+16
822.	In Schedule Part B-TI, Income chargeable to tax at special rate has been shown, details of the same should be provided in the applicable schedules ,viz., Schedule Capital Gain /Schedule Other sources and Schedule SI.
823.	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from speculative business should be equal to amount mentioned in Schedule BP
824.	In Schedule Part B-TI, Sl.No. 3(iii) Income disclosed under Profit and gains from specified business should be equal to amount mentioned in Schedule BP
825.	Exempt allowance u/s 10(10B) is claimed by Central Government employees, State government employees, CG-Pensioners, and SG- Pensioners
826.	In schedule salary, under nature of perquisites, income is given more than once against one dropdown, under each block.
827.	In schedule salary, under profit in lieu of salary, income is given more than once against one dropdown, under each block.
828.	In Schedule salary, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
829.	In Schedule other sources, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
830.	In schedule Part B-TI, Income offered in Capital gain chargeable @ 30% u/s 115BBH, is not matching with Sl. No. C2 of Sch CG
831.	Amount of "Total Capital Gains" is not equal to sum of Sl. No. 3c 'Sum of Short-term/Long-term capital gains' & 3d 'Capital gain chargeable @ 30% u/s 115BBH'.
832.	Tax Payable on deemed total Income u/s 115JC in Part B TTI should be equal to the tax ascertained at Schedule AMT

833.	In Schedule Part B-TTI, tax payments claimed should be equal to the claims made in Schedule TDS/TCS/IT.
834.	In Schedule Part B-TTI, Total Tax Payable on Deemed Total Income u/s 115JC should be equal to (tax Payable on Deemed Income + Surcharge + Cess)
835.	In Schedule Part B-TTI, Tax Payable on Total Income should be equal to (Normal Tax + Special Tax - Rebate on Agricultural Income).
836.	In Schedule Part B-TTI, The amount at "Tax payable" should be equal to the amount of [Tax Payable on Total Income - Rebate u/s 87A]
837.	In Schedule Part B-TTI, The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess)
838.	In Schedule Part B-TTI, AMT Credit u/s 115JD claimed should be equal to the amount of Credit at Schedule AMTC.
839.	In Schedule Part B-TTI, Relief claimed under section 90/90A should be equal to "Amount entered" in Schedule TR
840.	In Schedule Part B-TTI, Relief claimed under section 91 should be equal to "Amount entered" in Schedule TR
841.	In Schedule Part B-TTI, "Total Tax Relief" should be equal to sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).
842.	In Schedule Part B-TTI, Total Interest & fee Payable should be equal to "Interest & fee u/s 234A + 234B + 234C+234F"
843.	In Schedule Part B-TTI, Aggregate liability should be equal to "Net tax liability" + "Total Interest & fee Payable"
844.	In Schedule Part B-TTI, Total Taxes Paid should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"
845.	IFSC under "Bank Details" should match with the RBI database
846.	In Schedule Part B-TTI, Sl.No.2e Rebate u/s 87A is only allowed to Resident or Resident but not ordinary resident
847.	In Schedule Part B-TTI, Sl.No.2e Rebate u/s. 87A is only allowed to Individual.
848.	Rebate u/s 87A cannot be claimed by Individual Resident or Non Ordinarily Resident Individual having Total income more than Rs 5 lakhs and if Old Tax Regime is selected
849.	In Schedule Part B-TTI, Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".
850.	In Schedule Part B-TTI, Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".

851.	In Schedule Part B-TI, Deemed income under section 115JC should be equal to Sl.no.3 of Schedule AMT
852.	In Schedule Part B-TTI, Gross tax payable (higher of 1d and 2i) should be higher of Sl.No. 1d or 2i
853.	In Schedule Part B-TTI, Tax payable after credit u/s 115JD (3a+3c-4) should be equal to sum of Sl.No. 3a+3c-4
854.	In Schedule Part B-TTI, Net tax liability should be equal to Sl.No. 5 - 6e
855.	Losses of current year to be carried forward at "Part B TI" should be equal to the "Total of Current Year losses" of Schedule CFL.
856.	Relief u/s 89 can be claimed only out of Income from salary or family pension
857.	If "New Tax Regime" is selected In Schedule Part B TTI, Sl.No. 1a to 1d should not be more than zero.
858.	In Schedule Part B TTI, Sl.No. 3a + 3b should be equal to Sl.No.3.
859.	In Schedule Part B-TTI,Sl.no 3 should be equal to Sl.no 3a+3b
860.	In Schedule Part B-TTI, Sl. No. 10b "TDS" should be equal to the sum of column 5 of TDS 1, column 9 of Schedule TDS 2 & Schedule TDS 3
861.	If New tax Regime is selected, Rebate u/s 87A should not be claimed by Resident Individual having Total income of more than Rs. 7,27,780
862.	In Schedule IT, total of col 5 Tax Paid/Amount should be equal to sum of individual values
863.	In Schedule TDS2 and TDS3, If TDS b/f is claimed then year of tax deduction should be provided.
864.	In Schedule TDS from salary [(TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)] total of col "Total Tax deducted" should be equal to sum of individual values
865.	In Schedule TDS2 (other than salary) [(TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)], total of "TDS Credit claimed this year" should be equal to sum of individual values
866.	In Schedule TDS3 (As per Form 26QC), total of ' TDS Credit claimed this year should be equal to sum of individual values
867.	In schedule (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s), Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows

868.	In schedule TDS on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s), TDS claimed cannot be more than Gross income disclosed
869.	In schedule (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s), TDS claimed cannot be more than Gross income disclosed
870.	In ScheduleB TDS on Income as per Form 16 A issued by Deductor(s), if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.
871.	In schedule TDS on Income as per Form 16B/16C /16D furnished by Deductor(s), if TDS is claimed then Corresponding Income offered - "Gross Amount " and "Head of Income" is to be mandatorily filled.
872.	In Schedule TDS2, TDS Claimed shall not exceed TDS deducted.
873.	In Schedule TDS3, TDS Claimed shall not exceed TDS deducted.
874.	If assessee is "HUF", Schedule TDS1 is not applicable.
875.	If assessee is "HUF", Schedule Salary is not applicable.
876.	In Schedule TDS2 & TDS3, TDS credit relating to other person is selected then PAN of other person should be provided. Also ensure that the other person from whom credit for TDS is claimed files the return of income and gives away the TDS in his/ her return in favour of the Tax payer.
877.	In Schedule TDS2 & TDS3, TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
878.	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".
879.	Amount at "Sl.No.2. Total Gross salary" field should be more than "0" If TDS deducted value in schedule TDS 1 is more than "0"
880.	Amount at "sl.no.2. Total Gross salary" of Schedule Salary should be more than the TDS deducted amount in Schedule TDS 1
881.	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8 - 9 - 10
882.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
883.	In Schedule TCS, Total TCS claimed should be equal to sum of individual values
884.	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows



885.	TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & TCS collected in hands of spouse as per section 5A or any other person respectively in schedule TCS
886.	In Schedule TCS, TCS credit relating to other person is selected but the PAN of other person is not provided or TCS credit is claimed in other person's hand but PAN of other person is not provided
887.	In Schedule TCS, applicable dropdown in column 2(i) should be selected
888.	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
889.	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7

## 2.2 Category B:

Table 3: Category B Rules

Sl. No.	Scenarios
1	If assessee is liable to audit u/s 44AB then Form 3CA-3CD / Form 3CB-3CD should be filed.
2	In Part A Trading account, turnover is more than Rs. 10 crores or receipts from profession is more than Rs. 50 lakhs then assessee is liable to get books of accounts audited u/s 44AB
3	Please check the computation and liability for audit if any u/s 44AB/44AD(5) and fill up the audit information if any. Since Income is claimed less than 8% of Gross Turnover
4	In Part A P&L, if Turnover is less than Rs. 75/50 lakhs in case of profession and profit offered is less than 50% then audit information u/s 44AB is mandatory
5	Assessee liable for Audit u/s 44DA is required to file Form 3CE
6	If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)

7	FORM 10F is mandatory to be filed by Non residents, to claim benefit of preferable rate. TRC flag be considered as 'No' if Form 10F is not there.
8	In schedule 10AA there is an inconsistency in the deduction claimed u/s 10AA and amount mentioned in Form 56F ( deduction will be reduced based on the entries in the form)
9	In schedule 80DD, If deduction is > 0, then details of such donation are required
10	In Schedule VI-A, value at deduction 80DD or Section 80U > 0, then details of date of Form 10IA and Ack number of Form 10IA should match with efilng DB
11	In schedule 80U, If deduction is > 0, then details of such donation are required
12	Deduction u/s 80IA or u/s 80-IB or u/s 80 IC/80IE is claimed then Form 10CCB should be filed within due date
13	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80JJAA and amount mentioned in Form 10DA
14	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IA and amount mentioned in Form 10CCB (Deduction will be reduced based on the entries in the form)
15	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IB and amount mentioned in Form 10CCB/10CCBA/10CCBB/10CCBC/10CCBD
16	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IAB and amount mentioned in Form 10CCB (Deduction will be reduced based on the entries in the form)
17	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IC/80IE and amount mentioned in Form 10CCB (Deduction will be reduced based on the entries in the form)
18	In schedule AMT , there is an inconsistency in the computation of Adjusted Total Income and as per the Form 29C ( Income will be increased if amount is more in Form 29C)
19	In Schedule Part B-TI, Taxpayer cannot carry forward current year loss except HP loss and Specified business loss if return is filed after the due date allowed u/s 139(1)
20	Income from 'Profits and Gains from Business or Profession' is greater than Rs. 2.50 lakh then Balance sheet should be filled.
21	The assessee has claimed relief u/s 89A without furnishing of Form 10EE

22	It is recommended to give details of "Legal Entity Identifier" in schedule Part A-General. Otherwise your refund may get delayed.
----	---

### 2.3 Category D:

Table 4: Category D Rules

Sl. No.	Scenarios
1	If audit report u/s 44DA is mentioned, then Form 3CE should be filed.
2	Assessee has Capital Gain in case of Slump Sale then Form 3CEA should be filed
3	If assessee is liable to audit u/s 92E then Form 3CEB should be filed.
4	If assessee is liable to pay AMT u/s 115JC then Form 29C should be filed.
5	If the "Total sales, Turnover or Gross Receipts" is more than Rs.50 Crore, then details regarding "Prescribed Payment Modes under section 269SU" should be provided in e-Filing Portal under "Compliance Module".
6	In Part A P&L, tonnage of goods carriage cannot exceed 100MT
7	Assessee cannot claim deduction u/s 10(10AA) more than the maximum limit of Rs 2500000/- for employer category other than "Central and State Government"
8	Amount can be reduced from schedule BP at Sl. No. A4b i.e., Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively
9	Form 3CFA should be filed within due date to claim the benefits under section 115BBF
10	Deduction u/s 80IB can be claimed only if return is filed within due date. Deduction is available only if 'not opting/opt out/Not eligible to opt in ' is selected for "option for current assessment year"
11	In Schedule VIA, deduction u/s 80JJAA is claimed then Form 10DA is required to be filed.

12	In Schedule VIA - Part C - Deduction can be claimed only if the return is filed on or before the due date specified u/s 139(1).
13	If deduction u/s 10AA is claimed in the Income Tax Return, then Form 56F should be filed
14	Deduction u/s 10AA shall be allowed only if return is filed within due date allowed u/s 139(1)
15	Form 10E is required to be filed to claim Relief u/s 89.
16	If assessee claiming relief u/s 90 & 91 then it is mandatory to file Form 67 within the due date allowed u/s 139(1)
17	If total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000, surcharge cannot be entered in Schedule B-TTI.
18	It is mandatory to file Form 29C- Report under section 115JC of the Income-tax Act, 1961 if AMT tax is more than Normal Tax.
19	All the effects reported in the audit reports Form 3CD are expected to be routed through Schedule OI and Schedule BP, based on the mappings provided. Mapping related to these rules are provided in Annexure 1 below

### Annexure 1

Following fields of ITR should be tallied with corresponding amount mentioned in Tax Audit report i.e., Form 3CD

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	<b>Schedule ICDS</b>		
	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)	Sr. No. 3(a) of Part A OI	Form 3CD clause 13(e)
	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)	Sr. No. 3(b) of Part A OI	Form 3CD clause 13(e)
	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	Sr. No. 4D of Part A OI	Form 3CD clause 14(b)

	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	Sr. No. 4E of Part A OI	Form 3CD clause 14(b)
	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	Sr. No 11h of Part A OI	Form 3CD clause 22(b)
	<b>Section 28</b>		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)	Form 3CD clause 16 (b)
	escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
	<b>Section 36</b>		
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b)  Sum of (1+2+3+4+5)as mentioned below:  1) if Actual date or due date or both are blank or null or 0 then sum received from employees

			<p>2) if Actual date is before FY ( 1st April 2022), then sum received from employees</p> <p>3) if Actual date &amp; due date are beyond the due date of filing of return then sum received from employees</p> <p>4) If amount is paid after due date of payment or due date of payment is blank/null/invalid then sum received from employees</p> <p>5) If actual amount paid is within the due date of payment, then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero'</p>
	<b>Section 37</b>		
	Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
	Expenditure of personal nature; [37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"
	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; [37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure." column "Amount"

	Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
	Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
	Expenditure incurred for any purpose which is an offence, or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offence, or which is prohibited by law " column "Amount"
	Amount of any liability of a contingent nature	Sr. No. 7(h)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
	<b>Section 40</b>		
	Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted - amount of tax deposited) /Amount of tax deducted}*amount of payment"
	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field

			"{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted }*amount of payment"
	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
	Amount paid as wealth tax[40(a)(iia)]	Sr. No. 8A(f)	Form 3CD, clause 21(b)(v)
	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)	Form 3CD, clause 21(b)(vi)
	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)	From Form 3CD,"Total of column "Amount Inadmissible" as per Sl. No. 21(c) of form 3CD
	<b>Section 40A</b>		
	Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, , disallowable under section 40A(3)	Sr. No. 9(b)	Form 3CD, clause 21(d)(A) field "Amount"
	Provision for payment of gratuity[40A(7)]	Sr. No. 9(c)	Form 3CD, clause 21(e)
	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution; [40A(9)]	Sr. No. 9(d)	Form 3CD, clause 21(f)
	<b>Section 43B (Allowable)</b>		
	Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 10(a)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 10(b)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected



	Any sum payable to an employee as bonus or commission for services rendered	Sr.no 10(c)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 10(d)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	Sr.no 10(da)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected
	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 10(e)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sr.no 10(f)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 10(g)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	<b>Section 43B (Disallowable)</b>		
	Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 11(a)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 11(b)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column

			"Amount" if clause 43B(b) is selected
	Any sum payable to an employee as bonus or commission for services rendered	Sr.no 11(c)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 11(d)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	Sr.no 11(da)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected
	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Amounts deemed to be profits and gains under section 33AB or 33ABA	Sr. No. 13 of Part A OI	Form 3CD clause 24 -total of "33AB" dropdown values or total of "33ABA" dropdown values
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD , Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
<b>Schedule BP</b>		Sr. No 19	

	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006		Form 3CD clause 22
<b>Schedule ESR</b>	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ia)"	Col. 2 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ia)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"

	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCC"	Col. 2 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCC"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCD"	Col. 2 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCD"
	Col 3 " Amount of deduction allowable (3)" Section " 35(1)(i)"	Col. 3 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(i)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ii)"	Col. 3 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ii)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ia)"	Col. 3 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of

			the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iia)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iii)"	Col. 3 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iii)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iv)"	Col. 3 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iv)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AA)"	Col. 3 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any

			specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AA)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AB)"	Col. 3 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AB)"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCC"	Col. 3 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCC"
	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCD"	Col. 3 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this

			behalf." in "section 35CCD"
<b>Schedule OS</b>	Dividend income as referred to in section 2(22)(e)	Sr. No. 1A(ii) of Schedule OS	Form 3CD clause 36A
<b>Schedule OS</b>	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Sr. No. 1D of Schedule OS	Form 3CD clause 29B(b)
<b>Schedule DPM</b>	Amount as adjusted on account of opting for taxation under section 115BAC(1A)	Sr. No 3b of DPM	Form 3CD clause 18 ca

