

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-1 for the Assessment Year 2020-21 relating to the Financial Year 2019-2020. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

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

2. Who is eligible to use this Return Form

This Return Form is to be used by an individual who is a resident other than not ordinarily resident, whose total income for the Assessment Year 2020-21 does not exceed Rs. 50 lakh and who has income under the following heads:-

- (a) Income from Salary/ Pension; or
- (b) Income from One House Property; or
- (c) Interest income and/ or family pension taxable under Other Sources.

NOTE:

Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who is not eligible to use this Return Form

A. This Return Form should not be used by an individual who –

- (a) is a Director in a company;
- (b) has held any unlisted equity shares at any time during the previous year;
- (c) has any asset (including financial interest in any entity) located outside India;
- (d) has signing authority in any account located outside India; or
- (e) has income from any source outside India.

B. This return form also cannot be used by an individual who has any income of the following nature during the previous year:-

- (a) Profits and gains from business and professions;
- (b) Capital gains;
- (c) Income from more than one house property;
- (d) Income under the head other sources which is of following nature:-
 - (i) winnings from lottery;
 - (ii) activity of owning and maintaining race horses;
 - (iii) income taxable at special rates under section 115BBDA or section 115BBE;

- (e) Income to be apportioned in accordance with provisions of section 5A; or
 - (f) Agricultural income in excess of ₹5,000.
- C. Further, this return form also cannot be used by an individual who has any claims of loss/deductions/relief/tax credit etc. of the following nature:-
- (a) any brought forward loss or loss to be carried forward under the head 'Income from house property';
 - (b) loss under the head 'Income from other sources';
 - (c) any claim of relief under section 90 and/or section 91;
 - (d) any claim of deduction under section 57, other than deduction under clause (iia) thereof (*relating to family pension*); or
 - (e) any claim of credit of tax deducted at source in the hands of any other person.

4. Annexure-less Return Form

No document (including TDS certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

5. Manner of filing and Verification of this Return Form

This Return Form can be filed with the Income-tax Department in any of the following ways:-

- A. electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) and verified in any one of the following manner –
- (i) digitally signing the verification part, or
 - (ii) authenticating by way of electronic verification code (EVC), or
 - (iii) Aadhaar OTP, or
 - (iv) by sending duly signed paper Form ITR-V - Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka”.

The Form ITR-V - Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

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

- B. in paper form, at the designated offices of Income-tax Department, along with duly signed Form ITR-V. This mode of furnishing return is permissible only in case of super senior citizens (*i.e. an individual of the age of 80 years or more at any time during the previous year*).

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

Where the Return Form is furnished in the manner mentioned at 5A(iv) above, the assessee should print out Form ITRV- Income Tax Return Verification Form. ITRV- Income Tax Return Verification Form, duly signed by the assessee then has to be sent by ordinary post or speed post only to Central, Processing Centre, Income Tax Department, Bengaluru- 560500 (Karnataka).

7. Obligation to file return

Every individual whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), exceeds the maximum amount which is not chargeable to income-tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act. The maximum amount which is not chargeable to income tax for Assessment Year 2020-21, in case of different categories of individuals, is as under:-

Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2019-20	3,00,000
(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2019-20	5,00,000

If a person whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) or exempt long term capital gains (section 10(38)), does not exceeds the maximum amount which is not chargeable to income-tax but fulfils one or more conditions mentioned below is obligated to furnish his return of income. In case of any doubt, please refer to relevant provisions of the Income-tax Act.

- Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts;
- Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person;
- Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

Item by Item Instructions to fill up the Return Form

Part- A – General Information

Field Name	Instruction
PAN	Enter the PAN as in PAN card
Name	Enter the full Name as per PAN card
Date of Birth	Enter the Date of Birth as per the PAN card
Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits)	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).

Field Name		Instruction
Mobile Number		Enter the PAN holder's mobile number. This will be used for official communication with the PAN holder.
Email Address		Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Address	Flat/ Door/ Block No.	Enter the Flat or House Number
	Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
	Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
	Area/ Locality	Enter the name of area or locality in which the house is situated
	Town/ City/ District	Enter the name of town or City or District in which the house is situated
	State	Select the name of State from the dropdown
	Country	Select the name of Country from the dropdown
	PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Nature of Employment		<p>Please tick the applicable check box-</p> <p>(a) If you are a Central Government Employee, tick 'Central Govt'</p> <p>(b) If you are a State Government Employee, tick 'State Govt'</p> <p>(c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking'</p> <p>(d) If you are drawing pension, tick 'Pensioners'</p> <p>(e) If you are an employee of Private Sector concern, tick 'Others'</p> <p>(f) If you have income from Family Pension, etc., tick 'Not applicable'</p>
Filed u/s		<p>Please tick the applicable check box, indicating the section under which the return is being filed –</p> <p>(a) If filed voluntarily on or before the due date, tick '139(1)'</p> <p>(b) If filed voluntarily after the due date, tick '139(4)'</p> <p>(c) If this is a revised return, tick '139(5)'</p> <p>(d) If filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)'</p>
Or Filed in response to notice u/s		<p>In case the return is being filed in response to a statutory notice, please tick the applicable check box -</p> <p>(a) If filed in response to a notice under section 139(9), tick '139(9)'</p> <p>(b) If filed in response to notice under section 142(1), tick '142(1)'</p> <p>(c) If filed in response to notice under section 148, tick '148'</p> <p>(d) If filed in response to notice under section 153A, tick '153A'</p> <p>(e) If filed in response to notice under section 153C, tick '153C'.</p>
If revised/defective, enter Receipt No. and Date of filing original return		If this is a revised return, or a return being filed in response to notice under section 139(9), please enter the acknowledgement number and date of filing of the original return.
If filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/		In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, please enter the Unique number/ Document

Field Name	Instruction
Document Identification Number ('DIN') & Date of such Notice or Order	Identification Number ('DIN') and date of the relevant statutory Notice or condonation order.
<p>Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please furnish following information</p> <p>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</p>	<p>In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) or exempt long term capital gains (section 10(38)), does not exceeds the maximum amount which is not chargeable to income-tax, tick 'Yes':</p> <ol style="list-style-type: none"> Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts; Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person; Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity. <p>Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) or exempt long term capital gains (section 10(38)), exceeds the maximum amount which is not chargeable to income-tax.</p>
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	<p>Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2019 to 31 March 2020, else tick 'No'.</p> <p>Please enter amount / aggregate amount deposited if 'Yes' is ticked.</p>
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	<p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No'</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.</p>
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	<p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2019 to 31 March 2020, else tick 'No'.</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked</p>

Part- B – Gross Total Income

Field No.	Field Name	Instruction
Income from salary/pension		
B1(i)	Gross Salary (ia + ib + ic)	This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below.
B1(i)(a)	Salary as per section 17(1)	Please enter the Salary as per Part B of Form 16

Field No.	Field Name	Instruction
B1(i)(b)	Value of perquisites as per section 17(2)	Please enter the Value of perquisites as per Part B of Form 16
B1(i)(c)	Profits in lieu of salary as per section 17(3)	Please enter the Profits in lieu of salary as per Part B of Form 16
B1(ii)	Less allowances to the extent exempt u/s 10 [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)] List of allowances (to be provided in drop down)	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
		Sec 10(5)- Leave Travel concession/assistance
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death-cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First Proviso- Compensation limit notified by CG in the Official Gazette
		Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government
		Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service
		Sec 10(10CC)- Tax paid by employer on non-monetary perquisite
		Sec 10(13A)- Allowance to meet expenditure incurred on house rent
		Sec 10(14)(i)- Prescribed allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment
Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living.		
	Any Other - In case of any other allowances enter the details in a text box provided.	
B1(iii)	Net Salary (i – ii)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [B1(ii)] from the Gross Salary [B1(i)]
B1(iv)	Deductions u/s 16 (iva + ivb + ivc)	This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below.

Field No.	Field Name	Instruction
B1(iv)(a)	Standard Deduction u/s 16(ia)	Please enter the Standard Deduction admissible u/s 16(ia) (as per Part B of Form 16)
B1(iv)(b)	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (as per Part B of Form 16)
B1(iv)(c)	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (as per Part B of Form 16)
B1(v)	Income chargeable under the Head 'Salaries' (iii - iv)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B1(iv)] against the Net Salary [B1(iii)]
Income from house property		
B2	Type of House Property	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'
B2(i)	Gross rent received/ receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to be let out during the year.
B2(ii)	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
B2(iii)	Annual Value (i – ii)	This is an auto-populated field representing the amount of Gross rent [B2(i)] as reduced by Tax paid to local authorities [B2(ii)].
B2(iv)	30% of Annual Value	Please enter 30% of Annual Value so arrived at.
B2(v)	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.
B2(vi)	Arrears/Unrealized Rent received during the year Less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.

Field No.	Field Name	Instruction
B2(vii)	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:-Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2	This is an auto-populated field which represents the income chargeable under the head 'House Property'. The same is computed as Annual Value [B2(iii)] less Standard deduction [B2(iv)] less Interest payable on borrowed capital [B2(v)], including the arrears/unrealized rent, if any [B2(vi)]. If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakh. In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form ITR-1 (Sahaj).
Income from other Sources		
B3	Income from other Sources	Please select the nature of income from the drop down (as per list given below) and enter the amount of income. In case multiple items of income are to be reported, please enter details of each income as separate line item. <u>List of category of income:-</u> (a) Interest from Savings Bank Account (b) Interest from Deposit (Bank/Post Office/ Cooperative Society) (c) Interest from Income Tax Refund (d) Family pension (e) Any Other - In case of any other interest income enter the details in a text box provided.
	Less: Deduction u/s 57(iia) (In case of family pension only)	In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [i.e. 1/3 of the amount of family pension received, or rupees fifteen thousand, whichever is less].
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note:To avail the benefit of carry forward and set of loss, please use ITR -2	This is an auto-populated field which represents the aggregate of 'Income from Salary' [B1(v)] , 'House Property' [B2(vii)] and 'Income from Other Sources' (B3).

Part- C – Deductions and Taxable Total Income

In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year-	
Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 [#] for the purpose of claiming any deduction under Part B of Chapter VIA? [Yes/No]	In case any investment/ deposit/payment with respect to deductions under section 80C to 80GGC is made between 01.04.2020 to 30.06.2020 [#] for claiming deduction in previous year 2019-20 then tick 'Yes' and

(If yes, please fill schedule DI)	fill schedule DI, else tick 'No'. # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020
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Section	Nature of deduction	Instruction
80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	<p>Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000.</p>
80CCC	Deduction in respect of contribution to certain Pension Funds	<p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p>
80CCD(1)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p> <p>The amount eligible is subject to maximum limit of 10% of salary.</p> <p>In case there is no income from salary, then amount eligible is subject to maximum limit of 20% of Gross Total Income.</p>
80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p>

Section	Nature of deduction	Instruction
		The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.
80CCD(2)	Deduction in respect of contribution of employer to pension scheme of Central Government	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10% of salary in case the nature of employment selected is other than 'Central Govt' In case the nature of employment selected is 'Central Govt.' then amount eligible is subject to maximum limit of 14% of salary.
80D	Deduction in respect of health insurance premia	This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction.
80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down. 1. Dependent person with disability 2. Dependent person with severe disability The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability.
80DDB	Deduction in respect of medical treatment etc.	Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount. 1. Self or Dependent 2. Senior Citizen - Self or Dependent The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000.
80E	Deduction in respect of interest on loan taken for higher education	Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E.
80EE	Deduction in respect of interest on loan taken for residential house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property,

Section	Nature of deduction	Instruction
		<p>which is eligible for deduction u/s 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE.</p>
80EEA	Deduction in respect of interest on loan taken for certain house property	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2019 to 31 March 2020 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA.</p> <p>In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed.</p>
80EEB	Deduction in respect of purchase of electric vehicle.	<p>Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year.</p>
80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	<p>Please enter the details of amount of donations made during the year to charitable institutions or specified funds, in the respective table given in the drop down list:</p> <p><u>Table A:</u> Donations entitled for 100% deduction without qualifying limit</p> <p><u>Table B:</u> Donations entitled for 50% deduction without qualifying limit</p> <p><u>Table C:</u> Donations entitled for 100% deduction subject to qualifying limit</p> <p><u>Table D:</u> Donations entitled for 50% deduction subject to qualifying limit</p> <p><u>Please fill schedule 80G</u></p>
80GG	Deduction in respect of rents paid	<p>Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.</p> <p>Please fill Form 10BA.</p>
80GGA	Deduction in respect of certain donations for scientific research or	<p>Please enter the amount of donation made during the year to a research association, university, college or</p>

Section	Nature of deduction	Instruction
	rural development	other institution, public sector company, local authority or an approved association or institution for carrying out scientific research, or research in social science or statistical research or implementation of rural development programme or carrying out any eligible project or scheme, which is eligible for deduction u/s 80GGA. Please fill schedule 80GGA.
80GGC	Deduction in respect of contributions given by any person to Political parties	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash.
80TTA	Deduction in respect of interest on deposits in savings account	Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year.
80TTB	Deduction in respect of interest on deposits in case of senior citizens	This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.
80U	Deduction in case of a person with disability	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000

Field No.	Field Name	Instruction
C1	Total deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A.
C2	Total Income (B4-C1)	This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B4] reduced by claim of total deductions [C1].
	Exempt income (For reporting Purposes)	Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate

Field No.	Field Name	Instruction
		<p>option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item.</p> <p>Please also note that the maximum amount of agriculture income that can be reported in Form ITR-1 is upto Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.</p>
	List of other types of exempt income (drop down to be provided)	<p>Agriculture Income (less than equal to Rs.5000)</p> <p>Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster</p> <p>Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)</p> <p>Sec 10(11)- Statutory Provident Fund received</p> <p>Sec 10(12)- Recognized Provident Fund received</p> <p>Sec 10(13)- Approved superannuation fund received</p> <p>Sec 10(16)- Scholarships granted to meet the cost of education</p> <p>Sec 10(17)- Allowance MP/ MLA/ MLC</p> <p>Sec 10(17A)- Award instituted by Government</p> <p>Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award</p> <p>Defense Medical Disability Pension</p> <p>Sec 10(19)- Armed Forces Family pension in case of death during operational duty</p> <p>Sec 10(26)- Any income as referred to in section 10(26)</p> <p>Sec 10(26AAA)- Any income as referred to in section 10(26AAA)</p> <p>Sec 10(34)- (Exempted Dividend Income)</p> <p>Any Other- In case of any other exempt income enter the details in a text box provided.</p>

Part- D – Computation of Tax Payable

Field No.	Field Name	Instruction
D1	Tax payable on total income	Please compute the amount of tax payable on Total Income as per the tax computation table given below.
D2	Rebate u/s 87A	If you are a resident individual, whose total income does not exceed ₹, 500,000 you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable, or ₹12,500, whichever is less.
D3	Tax after Rebate	Please enter the tax payable after claiming rebate (D1 – D2).

Field No.	Field Name	Instruction
D4	Health and Education Cess @4%	Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3)
D5	Total Tax & Cess	Please enter the sum of tax after rebate and health & education cess. (D3 + D4)
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	Please enter the amount of tax relief admissible u/s 89, computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year.
D7	Interest u/s 234A	Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A.
D8	Interest u/s 234B	Please compute the amount of interest payable for short-payment of advance tax, if any, as per provisions of section 234B.
D9	Interest u/s 234C	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C.
D10	Fee u/s 234F	Please enter the amount of fees payable for delay in filing return of income as per section 234F.
D11	Total Tax, Fee and Interest	Please compute the total sum payable towards tax, fee and interest after claiming relief. (D5+D7+D8+D9+D10-D6)
D12	Total Taxes Paid	Please enter the amount of total tax paid by way of advance tax, self-assessment tax, TDS and TCS. Please fill up Schedule-IT and Schedule-TDS as applicable.
D13	Amount payable (D11-D12) (if D11 > D12)	Please compute the net amount payable, if any, after claiming credit of taxes paid (D11-D12)
D14	Refund (D12 - D11) (if D12 > D11)	Please compute the net amount refundable, if any, after claiming credit of taxes paid (D12-D11).

Part- E – Other Information (details of all bank accounts in India)

Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account/accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.

Field Name	Instruction
IFS Code of the bank	Please enter the IFS Code of the Bank (11 digits)
Name of the Bank	Please enter name of the Bank
Account Number	Please enter account number of the Bank

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

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

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

4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.
In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.
In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit
In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

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

Please furnish following details of donations made for scientific research or rural development during the year in the respective table given in the Schedule:-

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

Schedule 80D - Deduction in respect of health insurance premia

Field No.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'
1a	Self & Family	This field will be available if 'No' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S. No. 2. This is an auto-populated field representing aggregate

Field No.	Field Name	Instruction
		of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
Note : The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.		

Schedule-IT: Details of Advance/Self-assessment tax payments

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

Schedule-TDS: Details of TDS/TCS

Column No.	Field Name	Instruction
1	TAN of Deductor/ Collector or PAN/ Aadhaar No. of the Tenant	Please enter the TAN of the Deductor/ Collector. In case tax has been deducted by the tenant, provide the PAN/ Aadhaar No. of the Tenant.
2	Name of the Deductor/ Collector/ Tenant	Please enter the name of the Deductor/ Collector/ Tenant.
3	Gross payment/ receipt which is subject to tax deduction/ collection	Please enter the gross amount of payment or receipt in respect of which tax has been deducted or collected at source.
4	Year of tax deduction/ collection	Please enter the year in which tax has been deducted or collected at source.

Column No.	Field Name	Instruction
5	Tax Deducted/ collected	Please enter the amount of tax which has been deducted or collected at source.
6	TDS/TCS credit out of (5) claimed this Year	Please enter the amount of TDS deducted or TCS collected, for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.

Schedule DI: Details of Investment

Investment/ Deposit/ Payments for the purpose of claiming deduction under Part B of Chapter VIA

Column No.	Field Name	Instruction
1	Section	This field will be auto-populated from Part C- <u>Deductions and Taxable Total Income</u>
2	Eligible amount of deduction during FY 2019-20 (As per Part C- Deductions and taxable total income)	This field will be auto-populated from Part C- <u>Deductions and Taxable Total Income</u>
3	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 [#] (Out of Col No.2)	Please enter the amount of investment/expenditure made between 01.04.2020 to 30.06.2020 [#] for claiming deduction in previous year 2019-20. This field is mandatory if 'Yes' is ticked for the question, 'Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 [#] for the purpose of claiming any deduction under Part B of Chapter VIA?' in Part C- Deductions and Taxable Total Income # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return. Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

Before signing the verification (as mentioned in Section 5 above- Manner of filing and Verification), please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

TRP Details:

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Tax Computation Table

(A) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2019-20-

S. No.	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(B) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2019-20 -

S. No.	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(C) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2019-20 –

S. No.	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

Paper return

In case of paper returns the information in certain columns which is being auto-populated, has to be computed and furnished by the taxpayer manually.

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

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

List of Category A Rules for ITR 1 are as below:

Sl. No.	Description of Rules	Mapping of Rules for ITR 1
1	Tax computed but GTI (Gross Total Income) is nil or zero.	<p>Income and Deduction - Income from Salary (B1v) AND Income from HP(B2vii) AND Income from OS(B3) AND GROSS TOTAL INCOME (B4) is Zero OR NULL AND In Tax Computation schedule - Tax payable on total Income or Total Tax & Cess is more than Zero AND In Schedule Tax paid if Advance Tax is MORE THAN 100 OR Self Assessment Tax IS MORE THAN 100 OR TDS IS more than 100.</p>
2	The details of income or tax computation are not provided in ITR but details regarding taxes paid are provided.	<p>In schedule Income details Part B Gross Total Income all the fields from B1 to B4 are zero or null and In exempt Income all the fields in S. No. B7 are zero or null And In Tax computation all the fields from S. No. D1-D5 are ZERO or NULL And In Tax Computation any field of Total Taxes paid S. No. D12 is zero or null</p> <p>Note:-Schedule TCS has been excluded since there may be a case where the tax has collected as per sec. 206C(1D) AND sec. 206C(1F) and the assessee is not having taxable income.</p> <p>In schedule income details - S. No. B1(i) of Income from Salary is zero or null AND B3 (i) + B3(vi) of Income from HP is zero or null AND Income from OS (B4) is zero or null AND Gross Total Income(B5) is less than or equal to zero or null AND Exempt income (for reporting purpose) is equal to ZERO or null AND</p>

		In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 OR in schedule TDS (as per Form 16C furnished by Tax payer(s)), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100
3	Gross Total Income is not matching with aggregate of total of Incomes from Salary, House Property & Other Sources.	In Schedule Income details (B1(vi)+B2(vii)+B3) is not equal to B4
4	"Total Taxes Paid" shown in "Part D" are inconsistent with the claims made in relevant schedules.	In schedule Taxes paid and verification value mentioned at field S. No. 23(b) is not equal to sum of values mentioned at S. No. 18 TDS1 (Total), 19 TDS2(Total) and 20TDS3 (total) of schedule TDS or In schedule Taxes paid and verification value mentioned at field S. No. 23(c) is not equal to value mentioned at S. No. 22 TCS(total) of schedule TCS or In schedule Taxes paid and verification sum of value mentioned at field S. No. 23(a) and 23(d) is not equal to value mentioned at S. No. 21 (IT) Total of schedule TDS
5	Donee PAN mentioned in Schedule 80G cannot be same as the assessee PAN or the verification PAN	If "PAN of the donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .
6	The name as entered in the return does not match with the name as per the PAN date base	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base/ Aadhaar Data Base
7	The total of Advance Tax, Self Asst Tax, TDS, TCS fields should match with the field "Total Taxes Paid".	In schedule "Taxes paid and Verification-Sum of values mentioned in the fields 23(a),23(b),23(c) and 23(d) does not match with value mentioned in the field 24
8	Deduction u/s 80G is claimed but no details provided in Schedule 80G	In schedule Income details Value mentioned at S. No. 5(m) is greater than ZERO And In Schedule 80G fields all the values mentioned in Eligible amount of donation A, B, C, D and E are Zeros or null
9	In Schedule TDS 2, TDS credit claimed is more than Tax deducted.	In Schedule TDS- S. No. 6 of Schedule TDS2 is more than Sr 5 of schedule TDS2
10	In Schedule TDS 3, TDS credit claimed is more than Tax deducted.	In schedule TDS- S. No. 6 of Schedule TDS3 is more than Sr 5 of schedule TDS3
11	TCS credit claimed is more than Tax collected.	In schedule TCS -S. No. 6 of Schedule TCS is more than Sr 5 of schedule TCS

12	Total of Chapter VI A claim shall not exceed the "Gross Total Income'	In schedule Income details S. No. B6 is more than S. No. B4 Note : This rule will be applicable only if B6>0.
13	Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax and Interest payable".	In schedule Taxes paid and verification value mentioned at S. No. 26 is not equal to difference between S. No. 17 of schedule Income details and S. No. 24 of Schedule Taxes Paid and verification.
14	Amount of tax payable is inconsistent with the difference between "Total Tax and Interest payable" and "Total Taxes Paid".	In schedule Taxes paid and verification value mentioned at S. No. 25 is not equal to difference between S. No. 17 of schedule Income details and S. No. 24 of Schedule Taxes Paid and verification.
15	IFSC under "Bank Details" is not matching with the RBI database.	In schedule Taxes paid and verification in S. No. 26(i) IFSC under "Bank Details" is not matching with the RBI database.
16	Assessee's total income is greater than Rs 500000/-, hence assessee cannot claim Rebate u/s 87A. Please refer section 87A of Income tax act, 1961	In schedule Part B Gross Total value in the field S. No. 7 is greater than 5,00,000 And Value in the field S. No. 9 of schedule Income detail is greater than zero
17	Deduction u/s 80TTA cannot be more than income disclosed under 'Savings Account Interest income' in Other sources	In Schedule Income details value at field S. No. 5(q) is more than value mentioned in the field S. No. B3 (If drop down selected is "Interest from savings bank account")
18	Sum of deduction u/s 80C, 80CCC & 80CCD(1) shall not exceed 1,50,000.	In schedule Income Details sum of S. No. B5(a), B5(b) and B5 (c) is more than 1,50,000
19	Deduction on annual value on House property should be equal to 30% of Annual value.	In Schedule Income Details Value at field "B2 iv" is not equal to 30% of value at "B2 iii" Note 1: This rule will not be applicable if value at B2iii < 0 Note 2: Rounding off +2 and -2.
20	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax	In schedule Income Details Value at field "B2 (ii)" is more than zero AND Value at field "B2 (i)" is zero or null
21	Nature of deduction u/s 80DD being claimed in the return is not specified	In schedule Income details value at field S. No. B5(g) is greater than zero the corresponding drop down is null or not provided
22	Nature of deduction u/s 80DDDB being claimed in the return is not specified	In schedule Income details value at field S. No. B5(h) is greater than zero the corresponding drop down is null or not provided
23	Nature of deduction u/s 80U being claimed in the return is not specified	In schedule Income details value at field S. No. B5(s) is greater than zero the corresponding drop down is null or not provided
24	Total income should be the difference between "Gross total income" and "Total deductions"	In schedule Income details value at field S. No. B7 should be difference between value at field S. No. B4 and B6 or

		Zero if (B4-B6) is negative
25	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI.	In schedule Income details value at field B4 is greater than zero, AND The value at field B6-"Total deductions" IS NOT EQUAL to total values in the fields (B5(a) to B5(s) or B4 whichever is Less.
26	Deduction u/s 80CCD(2) should not be more than 10% of salary by employer other than Central Government	In schedule Income Details value mentioned at field S. No. B5(e) is more than 10% of value mentioned in the field B1(ia)- Salary under section 17(1) Basic+ DA of dropdown of (ia) of schedule Salary B1(iii)-B1(ib) or Value mentioned in the field S. No. B5 (e) is more than 10% of value mentioned in the field " Net salary - Perquisites" (B1(iii)-B1(ib) B1(ia) "Salary under section 17(1)" and Nature of Employer is any of following: State Government Public Sector Undertaking Pensioners Others Note: If the GTI is less than or equal to zero, this rule will skipped
27	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected employer category as "Pensioners" or "Not applicable"	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected all employer category as "Pensioners" or "Not Applicable"
28	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000	In the schedule Income Details value at B5(g) is selected as "Dependent with disability" and the value at field B5(g) is less than or more than 75,000
29	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000	In the schedule Income Details value at B5(h) is selected as "Self or Dependent " and the value at field B5(h) is more than 40,000
30	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000	In the schedule Income Details value at B5(s) is selected as "Self with disability" and the value at field B5(s) is less or more than 75,000
31	The amount at "Tax after Rebate" should be consistent with the amount of Tax Payable on Total Income as reduced by Rebate u/s 87A	In the schedule Income details value at the field B10 is not equal to difference between B8 and B9 if $B8 \geq B9$. If $B8 < B9$, then $B10 = 0$.
32	The amount at "Total tax and Cess" should be consistent with the sum of "Tax after Rebate" and "Health & Education Cess	In Schedule Income details value at the field B12 is not equal to sum of values mentioned in the field B10 and B11
33	"Total Tax, Fees & Interest" is different with the sum of "Total Tax & Cess, Interest u/s 234A, 234B, 234C and fee u/s 234F as reduced by Relief u/s 89"	In schedule Income Details value mentioned at the field "B17" is not equal to sum of values in the fields (B14+B16)

34	“Total Tax, Fees & Interest” is different with the sum of “Total Tax & Cess, Interest u/s 234A, 234B, 234C and fee u/s 234F as reduced by Relief u/s 89”	In schedule Income Details value mentioned at the field"B17" is not equal to sum of values in the fields (B14+B16)
35	As per the provisions of Indian Contract Act, 1872 read with Income Tax Act, 1961, a minor cannot perform the functions in an individual capacity. Accordingly a return upload by minor is not allowed. Only legal guardian can perform the required functions.	In schedule Income Details, PAN/ Aadhaar in personal info and verification PAN/ Aadhaar is same AND date of birth of the assessee is less than 18 years.
36	Deduction u/s 80TTA claimed by Senior Citizen taxpayer	If Date of Birth is 60 years or more as per personal information of Schedule Income details and value in Part C Deduction and Taxable total income in Schedule Income details value in the field S. No. 5(q) is more than Zero.
37	Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower for Central Government employees, State Government employees and employees of PSU.	In schedule Part B Gross Total in personal Information category of employer is selected as "Central Government" or "State Government" or PSU And value at field S. No. B1(iv)(b)of schedule Salary is more than Rs. 5,000 or 1/5th of basic salary at drop down mentioned in salary u/s 17 (1) i.e B1(ia) of schedule Income Details - Part B- Gross Total Income- Salary
38	In Schedule Gross total Income, Gross salary should be equal to sum of individual fields.	In schedule Income details value mentioned at S. No. B1(i) of schedule salary is not equal to sum of values mentioned in S. No. B(1)(i)(a), B(1)(i)(b), B(1)(i)(c)
39	In Schedule Gross total Income, 'Net Salary' should be difference of 'Gross salary' and 'Allowances to the extent exempt u/s 10'	In schedule Income details value mentioned at S. No. B1(iii) is not equal to difference of B1(i)-B1(ii) of schedule salary Note : If (i) - (ii) < 0, then restrict (iii) to Zero in Schedule Salary
40	In Schedule Gross total Income, 'Deductions u/s 16' should be sum of individual fields.	In schedule salary Income details value mentioned at B1(iv) is not equal to sum of B1(iva)+ivb+ivc)
41	In Schedule Gross total Income, 'Income chargeable under Salaries' should be difference of 'Net salary' and 'Deductions u/s 16'	In schedule Income details value mentioned at B1(v) is not equal to difference of B1(iii)-B1(iv) in schedule salary Note : If result is -ve, then restrict to zero.
42	Gross rent received/ receivable/ lettable value' cannot be zero or null if 'type of property' is 'let out' or 'deemed let out'	In schedule Income Details Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "B2(i)" is null or Zero.

43	In Schedule Gross total Income, 'Annual Value' should be difference of 'Gross rent received/ receivable/ lettable value during the year ' and 'Tax paid to local authorities '	In schedule Income Details value at B2(iii) is not equal to difference of B2(i)-B2(ii)
44	In Schedule Gross total Income, "Income chargeable under the head House Property" is not equal to value of B2iii- B2iv-B2v+B2vi	In schedule Income Details value at B2(vii) is not equal to value of "B2iii- B2iv-B2v+B2vi" Note : If result is <0, then we have to restrict the same to 200000
45	Assessee not being a senior citizen and claiming deduction under section 80TTB	In schedule Income Details age of the assessee is less than 60 years as per the personal information and the value in the field B5(r)is more than Zero.
46	Deduction under section 80TTB is more than interest income at "Savings Account & Deposit(Bank/Cooperative/Post)" shown under "Income from other source	In schedule Part A General Income Details date of birth is before 02.04.1959 1960 in the personal information and the value in the field B5(r)is more than the sum of values entered at fields "Interest from Savings Account" and ""Income from Deposits (Bank/Post Office/Cooperative Society)" in B3 of schedule Income Details
47	Interest on borrowed capital is more than Rs.200000 for "Self-Occupied" house property.	In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And Value at the field B2(v)is more than 2,00,000
48	In Schedule TDS or TCS, TDS / TCS is claimed but year of tax deduction is not selected.	In Schedule TDS- Value at the field S. No. 19(TDS2) column (6) is greater than zero and value in the column (4) is Zero or null or In Schedule TDS- Value at the field S. No. 20(TDS3) column (6) is greater than zero and value in the column (4) is Zero or null
49	Agriculture Income shown as exempt cannot be more than Rs.5000/- and cannot be selected more than one time.	In the schedule Income Details in Exempt Income- value for agriculture income shown as exempt is more than 5,000
50	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.	In schedule 80G sum of values mentioned in column "Eligible Amount of donation" is not equal to cannot be more than value mentioned at field "Total Donations"
51	In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G	In schedule Income Details Value mentioned in the field 5(m) is more than value mentioned at E of schedule 80G
52	For employer category 'Pensioners' or 'Not Applicable', Deduction u/s 80CCD (1) should not be more than 20% of Gross total Income.	In schedule Income details value mentioned at field "B5(c) is more than 20% of value mentioned in the field S. No. B4 and "Nature of Employment " is "Pensioners" or" Not Applicable"

53	Maximum amount that can be claimed u/s 80CCD(1) for 'employees' other than 'Pensioners' and 'Not Applicable' is 10% of Salary	In schedule Income details, if employer category is other than Pensioners or Not applicable then value mentioned at field "B5(c) cannot be more than 10% of value mentioned in the Field " B1(iii)-B1(ib)" i.e., (Net Salary-Value of Perquisites) reference B1(ia)- Salary under section 17(1) Note: This rule will be applicable only if system calculated value of 80CCD(1) >0
54	Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.1000000/- and cannot be selected more than one time.	In schedule Income Details in Exempt income schedule dropdown -Dividend Income u/s 10(34) shown as exempt is selected one than one time or Value in Total Dividend income u/s 10(34) shown as exempt under exempt income section is more than 10,00,000
55	"Interest from savings account" drop-down cannot be selected more than one time under Income from other sources	In schedule Income Details in B.3 dropdown "Interest from savings account" is selected more than one time under Income from other sources
56	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources	In schedule Income Details in B3 dropdown Interest from Deposits (Bank/Post Office/Cooperative Society)" is selected more than one time under Income from other sources
57	Total of exempt allowance cannot be more than gross salary.	In schedule Income details Value mentioned at S. No. B1(ii) is more than the value of field B1(i)(a) in schedule Salary
58	Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).	In schedule Income details value mentioned at S. No. B1(ii) for dropdown 10(5)- Leave Travel concession/assistance is more than the value mentioned at field "B1(ia) of schedule salary
59	Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. cannot be more than gross salary.	In schedule Income details value mentioned at S. No. B1(ii) for dropdown 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. is more than the value mentioned at field "B1(i)"
60	Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than gross salary.	In schedule Income details value mentioned at S. No. B1(ii)for dropdown 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 is more than the value mentioned at field "B1(i)"
61	When Nature of employment is OTHER THAN "Central Government" and "State Government" than Sec 10(10)-Death-cum-retirement gratuity received cannot exceed Rs. 20 lakhs.	If nature of employment is OTHER THAN Central and State Government AND Income Details value mentioned at S. No. B1(ii)for dropdown 10(10)-Death-cum-retirement gratuity received is more than 20,00,000 lakhs
62	Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per section 17(1)	In schedule Income details value mentioned at S. No. B1(ii)for dropdown 10(10A)-Commutated value of pension received is more than the value mentioned at field "B1(ia)"

63	Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1)	In schedule Income details value mentioned at S. No. B1(ii)for dropdown 10(10AA)-Earned leave encashment on retirement is more than the value mentioned at field "B1(ia)"
64	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000/-.	In schedule Income details value mentioned at S. No. B2(ii)for dropdown 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000
65	Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs.	In schedule Income details value mentioned at S. No. B1(ii) for dropdown 10(10C)-Amount received/receivable on voluntary retirement or termination of service is more than Rs. 5,00,000
66	More than one drop down is selected from "Section 10(10B) First proviso "or "Section 10(10B) Second proviso " or "Section 10(10C)."	In schedule Income Details in field"B1(ii)" if more than one drop down is selected from"Sec 10(10B)(i)" or "Sec 10(10B)(ii)" or "Sec 10(10C)."
67	Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2)	In schedule Income details value mentioned at S. No. B1(ii) for dropdown 10(10CC)-Tax paid by employer on non-monetary perquisite is more than value mentioned at field "B1(ib)"
68	Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds Salary as per section 17(1)	In income details, S. No. B1(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1) at sl.no.B1(ia) of Part B Gross Total Income. 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)
69	Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per section 17(1)	In schedule Income Details value mentioned at S. No. B1(ii) for dropdown 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 is more than value mentioned at S. No. B1(ia)
70	Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per section 17(1)	In schedule Income Details value mentioned at S. No. B1(ii) for dropdown 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 is more than value mentioned at S. No. B1(ia)
71	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4	In schedule TDS1 Total is not equal to sum of values mentioned in column 5
72	In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of	In schedule TDS2-Total is not equal to sum of values mentioned in column 6

	col 6	
73	In Schedule TDS3 total of col 7 'TDS Credit out of(6) claimed this year should be equal to sum of individual values of col 7	In schedule TDS3 Total is not equal to sum of values mentioned in column 6
74	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values	In schedule IT of TDS value mentioned at field S. No. 21(IT) -Total is not equal to sum of individual values mentioned in column 4
75	In "Schedule Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.	In schedule "Income Details" Total value mentioned at S. No. B1(ii) is not equal to sum of individual values entered.
76	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. Of income from other sources	In schedule "Income Details" value mentioned at S. No. B3 is not equal to sum of Interest from saving account, Interest from Deposit reduced by deduction u/s 57(ia) and 57(iv)
77	In "schedule Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.	In schedule "Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.
78	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values	In schedule TCS -Total is not equal to Sum of individual values of column 6
79	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3	In schedule "taxes paid and verification value mentioned at field S. No. 23(b) is not equal to sum of Values mentioned at sr. 18 TDS1(Total), S. No. 19 TDS2(Total) and S. No. 20 TDS3(Total)
80	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule	In schedule "taxes paid and verification value mentioned at field S. No. 23(c) is not equal to Values mentioned at sr. 22 TCS(Total)
81	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	In schedule 80G For the category "Donations entitled for 100% deduction without qualifying limit" amount of donation needs to be entered in the applicable column "Donation in cash" or "Donation in other mode"
82	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for (B) "Donations entitled for 50% deduction without qualifying limit"
83	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit"

84	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit"
85	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)	In schedule 80G value mentioned at field E is more than sum of values mentioned in (TOTAL A+TOTAL B+TOTAL C+TOTAL D)
86	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory.	In schedule 80GGA amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero
87	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
88	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
89	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
90	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
91	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)	In schedule 80GGA Sum of "Donation in cash" AND "Donation in other mode" is not equal to value mentioned in the field "Total Donation"
92	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"	In schedule Income Details if Type of House Property selected is "Self-Occupied and Value at the field B2(ii) is greater than Zero

93	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.	In schedule Income details values at either or all of the fields Interest from saving account or Interest from deposit or interest from income tax refund or any other is/are greater than zero And Value at field Deduction u/s 57(iia) is greater than zero In schedule Income details Amount at dropdown "Family Pension" is zero and value at deduction u/s 57(iia) is more than zero.
94	Deduction u/s 80GGA is claimed but details are not provided in Schedule 80GGA.	In schedule Income details value at field S. No. 5(o) is greater than zero And Values in "Eligible Donation" column in schedule 80GGA are zero or null
95	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.	In schedule 80GGA sum of values mentioned in column "Eligible Amount of donation" is not equal to cannot be more than value mentioned at field "Total Donations"
96	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA	In schedule Income details value mentioned at S. No. B5(o) is more than the value mentioned in the field "Total Donation" of schedule 80GGA
97	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN	In schedule 80GGA PAN mentioned in the field "PAN of Donee" is same as PAN mentioned in PART A of schedule "Income Details" or PAN mentioned in verification part
98	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.	In schedule Income Details value at field"B3- Deduction u/s 57(iia) is more than 15,000 or more than 1/3 rd. of value mentioned at field "family Pension"
99	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-	In schedule 80G value at field "Donation in cash" is more than Rs.2,000 If in schedule 80G amount entered in donation in cash is more than 2,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation.
100	Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-.	In schedule 80GGA value at field "Donation in cash" is more than Rs.10,000 If in schedule 80GGA amount entered in donation in cash is more than 10,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation.
101	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt	In schedule Income Details section 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster dropdown is selected more than one time under Exempt Income

	Income.	
102	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details -Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down is selected more than one time under Exempt Income
103	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details -Sec 10(11)-Statutory Provident Fund received drop-down is selected more than one time under Exempt Income
104	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details Sec 10(12)-Recognized Provident Fund received drop-down is selected more than one time under Exempt Income
105	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in Sec 10(13)-Approved superannuation fund received drop-down is selected more than one time under Exempt Income
106	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in -Sec 10(16)-Scholarships granted to meet the cost of education drop-down is selected more than one time under Exempt Income
107	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in -Sec 10(17)-Allowance MP/MLA/MLC drop-down is selected more than one time under Exempt Income
108	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in Sec 10(18)-Pension received by winner of "PARAM Vir Chakra or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down is selected more than one time under Exempt Income
109	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details Defense Medical Disability Pension drop-down is selected more than one time under Exempt Income
110	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income	In schedule Income Details -Sec 10(19)-Armed Forces Family pension in case of death during operational duty drop-down is selected more than one time under Exempt Income
111	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details-Any income as referred to in section 10(26) drop-down is selected more than one time under Exempt Income
112	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details -Any income as referred to in section 10(26AAA) drop-down is selected more than one time under Exempt Income
113	"Interest from Income Tax Refund" drop-down cannot be selected more	In schedule Income Details in S. No. 3 "Interest from Income Tax Refund" drop-down is selected more

	than one time under Income from other sources.	than one time under Income from other sources
114	"Family pension" drop-down cannot be selected more than one time under Income from other sources.	In schedule Income Details in S. No. 3 Family pension drop-down" is selected more than one time under Income from other sources
115	In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.	In schedule In "Schedule Taxes Paid and Verification" value at filed S. No. 23(a) is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 2019 and 31/03/2019 2020. for A.Y. 2019-20 AY 2020-21
116	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21.	In schedule In "Schedule Taxes Paid and Verification" value at filed S. No. 23(d) is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2019 2020 for A.Y 2019-20 2020-21.
117	Entertainment allowance u/s 16(ii) will not be allowed for other than 'Central Government', 'State Government' and 'PSU' employees.	If employer category is not selected as Central or State Government or PSU nature of employer is selected as or "others "or "Pensioners" or "Not applicable" And value at field S. No. B1(iv)(b) of Schedule Income Details - Part B- Gross Total Income- Salary is more than ZERO
118	Please select at least one account in which you prefer to get your refund	If in Income details under the bank account details at least one checkbox is not selected.
119	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(17A)-Award instituted by Government" under "Exempt Income" is selected more than once.
120	In Schedule 80G in table (E), Eligible amount of Donations should be equal to the sum of (Eligible amount of Donations entitled for 100% deduction without qualifying limit + Eligible amount of Donations entitled for 50% deduction without qualifying limit+ Eligible amount of Donations entitled for 100% deduction subject to qualifying limit + Eligible amount of Donations entitled for 100% deduction subject to qualifying limit)	In schedule 80G value mentioned at field E is more than sum of values mentioned in (TOTAL A+TOTAL B+TOTAL C+TOTAL D)
121	Professional tax u/s 16(iii) will not be allowed for Pensioners	In schedule Income details if nature of employer is selected as "Pensioners" And value at field S. No. B1(iv)(c) is more than ZERO in schedule Salary

122	Claim of Sec 10(10B) Second Proviso- Compensation under scheme approved by CG cannot exceed Rs. 5 lakhs.	In income details value mentioned at S. No. B2(ii)for dropdown Claim of Sec 10(10B) Second Proviso- Compensation under scheme approved by CG is more than Rs. 5,00,000
123	Maximum limit allowable under section 80GG is Rs.60,000/- or 25% of total income before allowing deduction of this expenditure, whichever is less	In the schedule Income Details value at B5(n) is more than 60,000 or 25% of B7 or total rent paid as reduced by 10% of total income (B7)before allowing deduction of this expenditure
124	Deduction u/s 80CCD(2) should not be more than 14% of salary if employer category is 'Central Government'	Maximum limit for Deduction u/s 80CCD(2) should be 14% of B1(iii)-B1(ib) (Net Salary-Value of Perquisites of of Basic+DA of dropdowns of ia of Schedule Salary as per section 17(1) ie. B1(ia) of if any of the employer category is Central Government
125	Deductions claimed under section 80EEA is greater than 'Zero' and Deductions claimed under section 80EE is also greater than 'Zero'	In schedule Income Details value mentioned at S. No. B5(k) exceed Zero or Null and details of value mentioned in field S. No. B5(j) is greater than "Zero" or "Null"
126	Relief u/s 89 cannot be claimed if details of salary are 'zero/ blank'	Relief u/s 89 cannot be greater than zero if in income details at S. No. B1(i) or income from family pension at B3 is "Zero"/"Blank"
127	If Exempt allowance u/s 10(13A) House rent allowance is claimed then deduction u/s 80GG cannot be claimed	If value at field allowances to the extent exempt u/s 10 for derop down Sec 10(13A)-Allowance to meet expenditure incurred on house rent is greater than zero and deduction u/s 80GG is amounting to Rs 60000
128	In Schedule 80D, Deduction at Sl. No. 1a is not equal to value of (i)+(ii)	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)
129	In Schedule 80D, the amount of preventive health check up of all the fields combined together cannot exceed 5000	In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
130	In Schedule 80D, Deduction at Sl. No. 1b is not equal to value of (i)+(ii)+(iii)	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)
131	In Schedule 80D, Deduction at Sl. No. 2a is not equal to value of (i)+(ii)	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)
132	In Schedule 80D, Deduction at Sl. No. 2b is not equal to value of (i)+(ii)+(iii)	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)
133	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI
134	In Schedule VIA, deduction claimed u/s 80D but details not provided in Schedule 80D	In schedule Income Details, in S. No. B5(f) value in field 80D System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
135	In Schedule VIA, deduction claimed u/s 80D cannot be more than the eligible amount of deduction mentioned in Schedule 80D	In schedule Income Details, in S. No. B5(f) value in field 80D is not equal to the field Sl. No. 3 "Eligible Amount of Deduction" of Schedule 80D subject to GTI

136	In Schedule VIA, if amount of deduction for any section from 80C to 80 GGC is filled then drop down for 'Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?' is mandatory	In Part C- Deductions and Taxable total Income, value in any field from 80C to 80GGC is greater than zero and drop down for "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is not selected
137	In Schedule DI, amount mentioned in Col 2 'Eligible amount of deduction during FY 2019-20' is not equal to system computed amount of Schedule VIA	Eligible amount of deduction during FY 2019-20 mentioned in schedule DI column no 2 is not matching with system computed amount of deduction u/s 80C to 80GGC as per Part C- Deductions and Taxable total Income for the respective section mentioned by taxpayer
138	In Schedule DI, amount mentioned in Col 3 'Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020' cannot exceed amount in Col 2 'Eligible amount of deduction during FY 2019-20'	Amount in column no 3 is more than column no 2
139	Tax payer claiming benefit of senior citizen & super senior citizen but date of birth is not matching with the PAN date base	The Date of Birth mentioned in Part A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base/ Aadhaar Database
140	The sum of Individual values under the head of salary cannot be different from the "Income chargeable under the head Salaries".	In schedule "Income Details value at B1v is not equal to value of "B1(iii)- B1(iv)" Note : if result is -ve, it should be restrict to zero.
141	Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? Is yes but schedule DI is not filled	In Part C- Deductions and Taxable total Income, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule DI is blank/ null
142	Section mentioned in schedule DI are not matching with the sections under which deduction is claimed in under VIA	Section mentioned in schedule DI column no 1 is not matching with sections from 80C to 80GGC for which amount (system calculated) claimed by taxpayer in Part C- Deductions and Taxable total Income is more than zero
143	Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020 is blank/ null though the amount in column 2 is greater than zero	If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null
144	If exempt allowance is claimed u/s. 10(10AA) above Rs. 3 Lakh for employer category other "Central and state government"	In Schedule Income Details, employer category is other than "Central or State government" and the deduction u/s. 10(10AA) is more than Rs. 300000

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