

### **Instructions for filling out FORM ITR-3**

These instructions are guidelines for filling the particulars in Income-tax Return Form-3 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

#### **1. Assessment Year for which this Return Form is applicable**

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

#### **2. Who is eligible to use this Return Form?**

This Return Form is to be used by an individual or a Hindu Undivided Family who is having income under the head “profits or gains of business or profession” and who is not eligible to file Form ITR-1 (Sahaj), ITR-2 or ITR-4 (Sugam).

#### **3. Manner of filing this Return Form**

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department ([www.incometaxindiaefiling.gov.in](http://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.

However, in a case where accounts are required to be audited u/s 44AB, it is mandatory to verify the return electronically under digital signature.

In case an assessee is required to furnish a report of audit under sections 10AA, 44AB, 44DA, 50B, 80 -IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115JB or 115JC, he shall file such report electronically on or before the date of filing the return of income.

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

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

Department, Bengaluru-560500 (Karnataka).

### **5.Obligation to file return**

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, 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. The maximum amount which is not chargeable to income-tax for Assessment Year 2020-21, in case of different categories, is as under:

<b>S. No.</b>	<b>Category</b>	<b>Amount (in ₹)</b>
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	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 financial year 2019-20 but below the age of 80 years.	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 financial 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), does not exceed 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.

- a) Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts;
- b) 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;
- c) 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**

<b>Field Name</b>	<b>Instruction</b>
<b>PERSONAL INFORMATION</b>	
<b>First Name</b>	Enter the First Name as per PAN card
<b>Middle Name</b>	Enter the Middle Name as per PAN card
<b>Last Name</b>	Enter the Last Name as per PAN card
<b>PAN</b>	Enter the PAN as in PAN card
<b>Flat/ Door/ Block No.</b>	Enter the Flat or House Number
<b>Name of Premises/ Building / Village</b>	Enter the name of the Premises or Building or Apartment or Village
<b>Status</b>	Please tick the applicable check box, indicating the status under which the return is being filed-

	(a) Individual (b) Hindu Undivided Family (HUF)
<b>Road/ Street/Post Office</b>	Enter the name of the Post office or Road or Street in which the house is situated
<b>Date of Birth</b>	Enter the Date of Birth as per the PAN card
<b>Area/ Locality</b>	Enter the name of area or locality in which the house is situated
<b>Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)</b>	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).
<b>Town/ City/ District</b>	Enter the name of town or City or District in which the house is situated
<b>State</b>	Select the name of State from the dropdown
<b>Country</b>	Select the name of country from the dropdown
<b>PIN Code/ Zip Code</b>	Enter the PIN Code/ Zip Code of the Post Office
<b>Residential/ Office Phone Number with STD code Mobile No.1</b>	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
<b>Mobile No.2</b>	Enter the mobile number of of any other person, as an alternative number for communication.
<b>Email Address (Self)</b>	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
<b>Email Address-2</b>	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
<b>FILING STATUS</b>	
<b>Filed u/s</b>	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s119(2)(b) condoning the delay, tick '119(2)(b)'
<b>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</b>  If yes, please furnish following	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': 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

<p>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>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> <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>
<p><b>Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)</b></p>	<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'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.</p>
<p><b>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)</b></p>	<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>
<p><b>Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)</b></p>	<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>
<p><b>If revised/defective/ modified then enter Receipt No. and Date of filing original return</b></p>	<p>If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.</p>
<p><b>Or Filed in response to notice u/s</b></p>	<p>In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A'</p>

	(e) If filed in response to notice u/s 153C, tick '153C'.
<b>If filed in response to notice or order, please enter Unique Number/Document Identification Number &amp; Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement</b>	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/document identification number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered ( <i>as applicable</i> ).
<b>Residential Status in India (for individuals) (Tick applicable option)</b>	<p>If you are an individual, please specify your residential status in the given list:</p> <p>A. Resident. B. Resident but not Ordinarily resident (RNOR) C. Non Resident</p> <p>In case you are a resident/RNOR, please also indicate the basis for claiming status of resident/RNOR by checking the applicable box against these categories.</p> <p>In case you are a non-resident, please specify the jurisdiction of residence during the previous year and your Taxpayer Identification Number (TIN) in that jurisdiction.</p> <p>In case you are a non-resident, but a citizen of India or person of Indian origin, please specify the total number of days for which you stayed in India during the previous year, and during the four preceding years.</p> <p>In case TIN has not been allotted in the jurisdiction of residence, the passport number should be mentioned instead of TIN. Name of the country in which the passport was issued should be mentioned in the column "jurisdiction of residence".</p>
<b>Residential Status in India (for HUF) (Tick applicable option)</b>	<p>If you are a HUF, please specify your residential status by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Resident. <input type="checkbox"/> Resident but not Ordinarily resident (RNOR) <input type="checkbox"/> Non Resident</p>
<b>Do you want to claim the benefit u/s 115H (Applicable in case of Resident)</b>	<p>If you were NRI in earlier years, but are a resident in India for this year, please specify whether you want to claim benefit of special provisions under Chapter XII-A in respect of investment income from any foreign exchange asset, by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<b>Are you governed by Portuguese Civil Code as</b>	If you are governed by the system of community of property under the Portuguese Civil Code 1860,

<p><b>per section 5A?</b></p>	<p>please tick 'Yes' and fill up the information necessary for apportionment of income between husband and wife in Schedule 5A. Else, tick 'No'.</p>
<p><b>Whether this return is being filed by a representative assessee</b></p>	<p>Please tick the applicable check box.  <input type="checkbox"/>Yes  <input type="checkbox"/>No                  In case the return is being filed by a representative assessee, please furnish the following information:-                  (a) Name of the representative                  (b) Capacity of the representative (select from drop down list)                  (c) Address of the representative                  (d) PAN of the representative                  (e) Aadhaar Number of the representative</p>
<p><b>Whether you are Partner in a firm?</b></p>	<p>If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name &amp; PAN of the firm. Else, tick 'No'.</p>
<p><b>Whether you were Director in a company at any time during the previous year?</b></p>	<p>If you are an individual and were Director in a company at any time during the previous year, please tick 'Yes' and provide information about name, type &amp; PAN of the company, your DIN and indicate whether, or not, shares of the company are listed on a recognised stock exchange. Else, tick 'No'.</p> <p>Please note that furnishing of PAN and DIN is not mandatory in case of a foreign company.</p> <p>a) In case you are a director of a Foreign Company which does not have PAN. You should choose "foreign company" in the drop-down provided for "type of company". In such case, PAN is not mandatory. However, PAN should be mentioned, if such foreign company has been allotted a PAN.</p> <p>b) Even in case you are an individual who is a non-resident, or resident but not ordinary resident (RoNR), you are still required to disclose details of your directorship in a foreign company which does not have any income accruing or arising in India</p>
<p><b>Whether you have held unlisted equity shares at any time during the previous year?</b></p>	<p>If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type &amp; PAN of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick 'No'.</p>

	<p>a) If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India. You may select “No” here and you are not required to report the requisite details here</p> <p>b) In case have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted. In such cases PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN, as “NNNNN0000N”.</p> <p>c) In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., In such cases You may enter zero or the appropriate value against “cost of acquisition” or “sale consideration” in such cases. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability</p> <p>d) Even in case where you have held shares in an unlisted foreign company which has been duly reported in the Schedule FA. You are required to report the same again in this clause.</p> <p>e) Even in case where you have held unlisted equity shares as stock-in-trade of business during the previous year you are required to report the same in this clause.</p> <p>f) In case you are holding equity shares of a Co-operative Bank or Credit Societies, which are unlisted, only the details of equity shareholding in any entity which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.</p>
<p><b>In case of non-resident, is there a permanent establishment (PE) in India?</b></p>	<p>If you are a non-resident, please specify whether you have a permanent establishment in India by ticking the applicable checkbox:  <input type="checkbox"/> Yes</p>

	<input type="checkbox"/> No
<b>Whether assessee is located in an International Financial Services Centre (IFSC) and derives income solely in convertible foreign exchange?</b>	If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>AUDIT INFORMATION</b>	
<b>Are you liable to maintain accounts as per section 44AA?</b>	Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No  In case you are engaged in any specified profession ( <i>i.e. legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession</i> ), or your income from business or non-specified profession exceeds Rs. 2.5 lakh, or the turnover of such business or non-specified profession exceeds Rs. 25 lakh, you are liable to keep and maintain books of accounts and other documents.
<b>Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB</b>	Please indicate whether you are declaring income only under section 44AE/44B/44BB/44BBA/44BBB by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore?</b>	If no is selected above, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?</b>	Please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount by ticking the applicable checkbox <input type="checkbox"/> Yes <input type="checkbox"/> No



<p><b>If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment ?</b></p>	<p>Please indicate whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash, during the previous year does not exceed five per cent of the said payment by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>Are you liable for audit under section 44AB?</b></p>	<p>Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below</b></p>	<p>In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit-</p> <p>(1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar Number of the proprietorship/ firm (7) Date of report of the audit</p> <p>Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal</p>
<p><b>Are you liable for Audit u/s 92E?</b></p> <p><b>Date of furnishing audit report? DD/MM/YYYY</b></p>	<p>In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'.</p> <p>If yes is selected , please ensure that form 3CEB is filed at e-filing portal</p>
<p><b>If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY)</b></p>	<p>In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report.</p> <p><u>List of provisions mandating audit report :-</u></p> <ol style="list-style-type: none"> <li>1. 10A</li> <li>2. 10AA</li> <li>3. 33AB</li> <li>4. 33ABA</li> <li>5. 44DA</li> <li>6. 50B</li> <li>7. 80-IA</li> </ol>

	<p>8. 80-IB                  9. 80-IC                  10. 80-ID                  11. 80-IE                  12. 80JJAA                  13. 80LA                  14. 115JC</p>
<p><b>If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?</b></p>	<p>In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report.</p> <p><u>List of other laws mandating audit:-</u></p> <p>Banking Regulation Act, 1949                  Central Excise Act, 1944                  Central Sales Tax Act, 1956                  Central Goods and Services Tax Act, 2017                  Charitable And Religious Trusts Act, 1920                  Electricity Act, 2003                  Employees Provident Fund and Miscellaneous Provisions Act, 1952                  Foreign Exchange Management Act, 1999                  Government Superannuation Fund Act, 1956                  Indian Trusts Act, 1882                  Integrated Goods and Services Tax Act, 2017                  Limited Liability Partnership Act, 2008                  Payment of Gratuity Act, 1972                  SEBI Act, 1992                  Securities Contract (Regulation) Act, 1956                  State Goods and Services Tax Act, 2017                  Union Territories Goods and Services Tax Act, 2017                  Others</p> <p>In case of others a text box shall be provided to enter details.</p>

**Nature of Business**

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

However, in case you are declaring income from business or profession on presumptive basis u/s. 44AD, u/s. 44ADA or u/s. 44AE, please fill up the details of nature of business at column 61 or column 62 or column 63 of Part A- P&L (as applicable) instead of this schedule.

**PART A – BS**

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

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

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the summary details sought at item No. 6 of this part and leave out other parts.

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

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

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61 (income taxable u/s. 44AD) or 62 (income taxable u/s. 44ADA) or 63 (income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of Part A – P&L, whichever is applicable, and leave out this part.

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

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

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61 (income taxable u/s. 44AD) or 62 (income taxable u/s. 44ADA) or 63 (income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of Part A – P&L, whichever is applicable, and leave out this part.

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

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

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

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61 (income taxable u/s. 44AD) or 62 (income taxable u/s. 44ADA) or 63 (income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of this part, whichever is applicable, and leave out other items.

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

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

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

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

The gross turnover or receipts from the business during the financial year should be reported at column 61(i). The break-up of total turnover in terms of turnover realised through digital modes and turnover realised through other modes (*cash etc.*) should also be furnished at columns 61(ia) and 61(ib) respectively.

The presumptive income from the business should be reported at column 61(ii), which is required to be computed @ 6% in respect of turnover realised through digital modes and @ 8% in respect of turnover realised through other modes (*cash etc.*).

In case you have actually earned income at the rates higher than the specified percentage of turnover (i.e. 8% or 6%, as applicable), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of turnover, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported

in the regular columns i.e. item No. 1 to 60.

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

Please fill up item No. 62 only in case you are declaring income from any professional activity on presumptive basis as per section 44ADA. Please also ensure that the receipts/income from such profession activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

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

The gross receipts from the professional activity during the financial year should be reported at column 62(i).

The presumptive income from the professional activity should be reported at column 62(ii), which is required to be computed @ 50% of gross receipts.

In case you have actually earned income at the rates higher than the specified percentage of gross receipts (i.e. 50%), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of gross receipts, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

**Part A - P& L (Item No. 63)**

Please fill up item No. 63 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

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

In the second table at S. No. 63(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows,

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

The total presumptive income from the business of goods carriages should be reported at S. No. 63(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table. These details are to be furnished separately for each goods carriage owned during the year, in separate rows. Please note at any time during the year the number of vehicles should not exceed, ten vehicles

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

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

#### **Part A - P& L (Item No. 64)**

In case you are not required to maintain regular books of accounts in respect of the business or profession carried on during the year, please fill up the summary details in respect of such activity at column 64 viz. gross receipts, gross profit, expenses and net profit.

#### **Part A - P& L (Item No. 65)**

In case you are engaged in any speculative activity during the year, please fill up the summary details in respect of such activity at column 65 viz. turnover, gross profit, expenses and net income.

#### **PART A- OI (Other Information)**

Part A-OI, contains details of allowances & disallowances under Income tax act. In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to 17*) of this part. Otherwise, please fill up the information at items which are applicable. Blank numeric fields will be treated as zeroes

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

#### **PART A-QD (Quantitative Details)**

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

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

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

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

**Schedule S-Details of Income from Salary**

Field Name		Instruction
<b>Name of employer</b>		Enter the name of the Employer.
<b>Nature of Employer</b>		In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Government' (b) If you are a State Government Employee, tick 'State Government' (b) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking' (c) If you are drawing pension, tick 'Pensioners' (d) If you are an employee of Private Sector concern, tick 'Others'
<b>TAN of Employer (mandatory if tax is deducted)</b>		Please enter the Tax deduction Account Number (TAN) of the Employer as mentioned in Form-16.
<b>Address of employer</b>		Please enter the complete address of the employer including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list.
<b>Town/City</b>		
<b>State</b>		
<b>Pin code/ Zip code</b>		
<b>1</b>	<b>Gross Salary</b>	This is an auto-populated field representing aggregate of the amounts entered at fields (1a), (1b) and (1c) below.
<b>1a</b>	<b>Salary as per section 17(1)</b>	Please select the type of salary payments from the given list and enter the amount. In case more than one type of salary payment has been received during the year, please report each type of payment as separate line item.  <u>List of types of salary payment:-</u> 1. Basic Salary 2. Dearness Allowance (DA) 3. Conveyance Allowance 4. House Rent Allowance (HRA) 5. Leave Travel Allowance (LTA) 6. Children Education Allowance (CEA) .

		<p>7. Other Allowance              8. The contribution made by employer towards pension scheme as referred under section 80CCD              9. Amount deemed to be income under rule 6 of Part-A of Fourth Schedule              10. Amount deemed to be income under rule 11(4) of Part-A of Fourth Schedule              11. Annuity or pension              12. Commuted Pension              13. Gratuity              14. Fees/ commission              15. Advance of salary              16. Leave Encashment              17. Others (<i>please enter the details in the text box</i>)</p>
<p><b>1b</b></p>	<p><b>Value of perquisites as per section 17(2)</b></p>	<p>Please select the type of perquisites from the given list and enter the value thereof. In case more than one type of perquisite has been received during the year, please report each type of perquisite as separate line item.</p> <p><u>List of types of perquisite :-</u>              1. Accommodation              2. Cars / Other Automotive              3. Sweeper, gardener, watchman or personal attendant              4. Gas, electricity, water              5. Interest free or concessional loans              6. Holiday expenses              7. Free or concessional travel              8. Free meals              9. Free education              10. Gifts, vouchers, etc.              11. Credit card expenses              12. Club expenses              13. Use of movable assets by employees              14. Transfer of assets to employee              15. Value of any other benefit/amenity/service/privilege              16. Stock options (non-qualified options)              17. Tax paid by employer on non-monetary perquisite              18. Other benefits or amenities (<i>please enter the details in a separate text box</i>).</p>
<p><b>1c</b></p>	<p><b>Profits in lieu of salary as per section 17(3)</b></p>	<p>Please select the nature of profits in lieu of salary from the given list and enter the value thereof. In case more than one profit in lieu of salary has been received during the year, please report each as a separate line item.</p> <p><u>List of types of profits in lieu of salary:-</u>              1. Any compensation due or received by an assessee from an employer or former employer in connection with the termination of his employment or modification thereto.</p>



		<p>2. Any payment due or received by an assessee from an employer or former employer, or from a provident or other fund sum received under Keyman Insurance Policy, including bonus on such policy.</p> <p>3. Any amount due or received by an assessee from any person before joining any employment with that person, or after cessation of his employment with that person.</p> <p>4. Any other (<i>please enter the details in a separate text box</i>).</p>
<p>In case you are employed with more than one employer during the year, please provide details of Gross Salary at column (1), as also break-up thereof at columns (1a), (1b) and (1c), separately for each employer, by adding multiple rows as necessary.</p>		
<b>2</b>	<b>Total Gross Salary</b>	Please enter the aggregate amount of gross salary received from all employers during the year.
<b>3</b>	<b>Less allowances to the extent exempt u/s 10</b> (Note-Ensure that it is included in Total Gross salary in (2) above )	<p>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.</p> <p><u>List of allowances:-</u></p> <p>Sec 10(5)- Travel concession/assistance received</p> <p>Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.</p> <p>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</p> <p>Sec 10(10)- Death–cum-retirement gratuity received</p> <p>Sec 10(10A)- Commuted value of pension received</p> <p>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</p> <p>Sec 10(10B)First Proviso- Compensation limit notified by CG in the Official Gazette</p> <p>Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government</p> <p>Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service</p> <p>Sec 10(10CC)- Tax paid by employer on non-monetary perquisite</p> <p>Sec 10(13A)- Allowance to meet expenditure incurred on house rent</p> <p>Sec 10(14)(i)- Allowances or benefit, not being in the nature of perquisite, specifically granted to meet expenses incurred in the performance of the duties of an office or employment of profit</p> <p>Sec 10(14)(ii)- Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment.</p> <p>Any Other exemption - In case of any other allowances enter the details in a text box provided.</p>
<b>4</b>	<b>Net Salary (2 – 3)</b>	This is an auto-populated field representing the net amount, after deducting the exempt allowances [3] from the Gross Salary [2].
<b>5.</b>	<b>Deductions u/s 16 (5a)</b>	This is an auto-populated field representing aggregate of

	<b>+ 5b + 5c)</b>	the amounts entered at fields (5a), (5b) and (5c) below.
<b>5a</b>	<b>Standard Deduction u/s 16(ia)</b>	This is an auto-populated field as lower of 4 (Net Salary) or Rs. 50,000.
<b>5b</b>	<b>Entertainment allowance u/s 16(ii)</b>	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (as per Part B of Form 16)
<b>5c</b>	<b>Professional tax u/s 16(iii)</b>	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (as per Part B of Form 16)
<b>6</b>	<b>Income chargeable under the Head 'Salaries' (4 - 5)</b>	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [5] against the Net Salary [4].

### **Schedule HP-Details of Income from House Property**

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/Minor/Spouse/Others	
Field Name	Instruction
<b>Address of property</b>	Please enter the complete address of the property including name of town or city, State and Pin code/Zip code. The name of State and Country has to be selected from the drop down list.
<b>Town/City</b>	
<b>State</b>	
<b>Pin code/ Zip code</b>	
<b>Is the property co-owned</b>	Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Your percentage of share in the Property</b>	If yes, please specify your percentage share in the property in the given box.
<b>Name of other(s) Co-owners</b>	If yes, please specify the name, PAN, Aadhaar and respective percentage shares of other co-owners of the property. Please add rows as necessary.
<b>PAN of Co-owner(s)</b>	
<b>Aadhaar No. of co-owner</b>	
<b>Percentage share of the in property%</b>	
<b>Type of House property</b>	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'.
<b>Name(s) of Tenant</b>	If the property was actually let out during the year or part of the year, please mention name, PAN,Aadhaar No. and TAN of the tenant(s). Furnishing of PAN of
<b>PAN of Tenant(s)</b>	
<b>Aadhaar No. of Tenant(s)</b>	

<b>PAN/TAN/Aadhaar No. of Tenant(s)</b>	tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
<b>1a</b>	<b>Gross rent received/receivable/ lettable value during the year</b>
	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
<b>1b</b>	<b>The amount of rent which cannot be realised</b>
	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. [ <i>Please refer Rule 4 and Explanation below sub-section (1) of section 23</i> ]
<b>1c</b>	<b>Tax paid to local authorities</b>
	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.
<b>1d</b>	<b>Total (1b + 1c)</b>
	This is an auto-populated field representing the aggregate of unrealised rent [ <i>1b</i> ] and taxes paid to local authorities [ <i>1c</i> ].
<b>1e</b>	<b>Annual Value (1a–1d)</b>
	This is an auto-populated field representing the amount of Gross rent [ <i>1a</i> ] as reduced by amounts deductible therefrom for computing annual value [ <i>1d</i> ]. In case of self-occupied property, this field shall be taken as nil.
<b>1f</b>	<b>Annual value of the property owned</b>
	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
<b>1g</b>	<b>30% of 1f</b>
	Please enter 30% of Annual Value of your share of your property.
<b>1h</b>	<b>Interest payable on borrowed capital</b>
	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.
<b>1i</b>	<b>Total (1g + 1h)</b>
	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [ <i>1g</i> ] and interest payable on borrowed capital [ <i>1h</i> ].
<b>1j</b>	<b>Arrears/Unrealized Rent received during the year Less 30%</b>
	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/unrealised rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
<b>1k</b>	<b>Income from house property 1 (1f-1i+1j)</b>
	This is an auto-populated field representing the net income from house property which is computed as annual value [ <i>1f</i> ] as reduced by total amounts

		deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
<b>2</b>	<b>Income from house property 2 (2f-2i+2j)</b>	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
<b>3</b>	<b>Pass through income/Loss, if any</b>	The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.  If any amount of pass through income/loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.
<b>4</b>	<b>Income under the head "Income from house property"</b>	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + .....] and also the pass through income/loss of the nature of house property [3].

**Schedule BP – Computation of income from business or profession**

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53 or item No. 61(ii) or item No. 62(ii) or item No. 63(ii) or item No. 64(iii) or item No. 65(iv).

Note: In case, the income includes income from royalty and FTS and if you want to claim benefit of lower tax rate of DTAA, then this income shall be reported in Schedule OS. If the same is included in Part A- P&L you may reduce the same from income chargeable under the head business & profession at Sr. No. 3c and report the income under Schedule Other Sources.

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

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

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

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads

- Incomes chargeable at special rates u/s. 115BBF/115BBG
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Income from activities which are covered under Rule 7, 7A, 7B and 8

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

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

Further, item No. 27 to item No. 33 provide for deductions allowable under various provisions of the Act. Out of these, item No. 32 is a residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 34.

The net business income is computed at item No. 35, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 34*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 36. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 37 as aggregate of net business income (item No. 35) and profits computed on presumptive basis (item No. 36).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 38. In such a case, balance of income deemed as agricultural income should be reported at item No. 38.

In any other case, only the figure of net profit from business or profession computed at item No. 37 should be reported at item No. 38.

Note: In case you are reporting loss at Sr. No. 38 of Schedule Business or Profession or in at Sr. No. 64(i)(b), 64(i)(d), 64(ii)(b) and 64(ii)(d), 65ii, 65iv in P&L (No account case) then you are required to maintain books of accounts and get them audited. Alternatively, you should report minimum 8% of turnover as your income else your return may be treated as defective.

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

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

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

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

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A38*), income from speculative business (*item No. B43*) and income from specified business (*item No. C49*).

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

### **Schedule DPM**

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

### **Schedule DOA**

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

### **Schedule DEP**

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include

assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

### **Schedule DCG**

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

### **Schedule ESR**

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

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

### **Schedule CG – Capital Gains**

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

- a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and
- b) , In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5 or item No. B8. Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year as per Schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be auto-populated to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% in Schedule SI on the aggregate LTCG, for the purpose of tax computation.

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

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7, B8 and B9 are applicable only for non-residents.

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

- a) If you have sold land and building. Quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- b) If you are a resident and have sold land and building situated outside India. The details of property and name of buyer should invariably be mentioned. However, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B12 of this Schedule.

Amount of STCG/ LTCG on assets referred in A1-A8/ B1- B12 which is chargeable at special rates or not chargeable to tax in India in accordance with the relevant article of Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item no. A9/ B13.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at Column (6), rate as per Income Tax Act at Column (9) and the applicable rate, which is lower of the two rates, at Column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column (7). This column is applicable only in case of Non-Residents. Please note, if TRC Flag is 'No', income will be chargeable as per the applicable rates specified in Part A/B.

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B14*). In case the total amount of long-term capital gain at item No. B14 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B14 should be taken as Nil and only the figure of item No. A10 should be taken as item C. Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54 or 54B or 54D or 54EC or 54F or 54G or 54GA or 54GB or 115F. Deductions u/s. 54, 54EC, 54F, 54GB and 115F are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.



Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax:-

- The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable.

The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A3e\*+A4a\*+A8a\*) is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if (A3e\* + A4a\*+A8a\*) represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

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

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

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

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129

8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
<b>19.</b>	<b>2019-20</b>	<b>289</b>

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

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

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

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added as required
2	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box. <b>Note:</b> In case the security or share does not have an ISIN Code, then use "INNOTAVAILAB" as ISIN Code.
3	Name of the Share/Unit	Please enter the name of share/unit in the given box
4	No. of Shares/Units	Enter the number of shares/units sold in the given box.
5	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box.
6	Full value consideration (Total Sale Value 4*5)	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5)
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as

		higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January,2018	Enter the fair Market Value per share/unit as on 31st January,2018 in the text box. If shares/units are acquired after 31 January 2018 then please mention zero.
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10.
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column7+ Column 12
14	Long term capital Gain Balance (6–13) Item 5 of LTCG Schedule of CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Item 8 of LTCG Schedule CG	
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

**Schedule-OS-Income from other sources**

S. No.	Field Name	Instruction
1	<b>Gross income chargeable to tax at normal applicable rates</b>	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	<b>Dividends, Gross(not exempt u/s. 10(34) and u/s. 10(35))</b>	Please enter the amount of gross dividend income which is chargeable to tax at normal applicable rates.
1b	<b>Interest, Gross</b>	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income.
1c	<b>Rental income from machinery,</b>	Please enter the gross amount of rental

	<b>plants, buildings etc., Gross</b>	income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
<b>1d</b>	<b>Income of the nature referred to in section 56(2)(x) which is chargeable to tax</b>	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
<b>1di</b>	<b>Aggregate value of sum of money received without consideration</b>	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
<b>1dii</b>	<b>In case immovable property is received without consideration, stamp duty value of property</b>	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
<b>1diii</b>	<b>In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration</b>	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 5% of the consideration, whichever is higher.
<b>1div</b>	<b>In case any other property is received without consideration, fair market value of property</b>	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
<b>1dv</b>	<b>In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration</b>	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
<b>1e</b>	<b>Any other income (please specify nature)</b>	Please enter any other income chargeable under the head 'income from other sources', at normal rates. If any other income is in the nature of Family pension, mention the amount in the field provided. For others, please specify nature and amount of such income.
<b>2</b>	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f relating to 1)</b>	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, 2e and 2f below. Please note, for Non-residents elements relating to S. No. 1 will be added only if TRC Flag is Y at Column No. 7 of S. No. 2f.  Please ensure that these incomes are also reported in Schedule SI (Income

		chargeable to tax at special rates) for proper computation of tax liability.
<b>2a</b>	<b>Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</b>	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
<b>2b</b>	<b>Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)</b>	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
<b>2bi</b>	<b>Cash credits u/s 68</b>	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
<b>2bii</b>	<b>Unexplained investments u/s 69</b>	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
<b>2biii</b>	<b>Unexplained money etc. u/s 69A</b>	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
<b>2biv</b>	<b>Undisclosed investments etc. u/s 69B</b>	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
<b>2bv</b>	<b>Unexplained expenditure etc. u/s 69C</b>	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
<b>2bvi</b>	<b>Amount borrowed or repaid on hundi u/s 69D</b>	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
<b>2c</b>	<b>Accumulated balance of recognized provident fund taxable u/s 111</b>	In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned.
<b>2d</b>	<b>Any other income chargeable at special rate (total of di to dxviii)</b>	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the

		<p>amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.</p>
	<p><b>List of types of income chargeable at special rate</b></p>	<p>(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)</p> <p>(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</p> <p>(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)</p> <p>(iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)</p> <p>(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)</p> <p>(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)</p> <p>(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)</p> <p>(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) &amp; 115A(1)(b)(B)</p> <p>(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC</p> <p>(x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA</p> <p>(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)</p> <p>(xii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)</p> <p>(xiii) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA</p> <p>(xiv) Anonymous Donations in certain cases chargeable u/s 115BBC</p>

		(xv) Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA
		(xvi) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
		(xvii) Income by way of transfer of carbon credits - chargeable u/s 115BBG
		(xviii) Investment Income of a Non-Resident Indian - chargeable u/s 115E
<b>2e</b>	<b>Pass through income in the nature of income from other sources chargeable at special rates</b>	<p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p>
	<b>List of types of pass through income chargeable at special rates</b>	<p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC</p> <p>PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD</p> <p>PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA</p> <p>PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency</p> <p>PTI-115A(1)(b)(A)&amp; 115A(1)(b)(B)- Income from royalty &amp; technical services</p> <p>PTI-115AC(1)(a &amp; b) - Income from bonds or GDR purchased in foreign currency - non-resident</p>

		<p>PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident</p> <p>PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)</p> <p>PTI-115AD(1)(i)proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD</p> <p>PTI-115BBA - Income of non-residents sportsmen or sports associations</p> <p>PTI-115BBC - Anonymous donations</p> <p>PTI-115BBDA - Dividend Income from domestic company exceeding 10 Lakh</p> <p>PTI-115BBF - Income from patent</p> <p>PTI-115BBG - Income from transfer of carbon credits</p> <p>PTI-115E(a) - Investment income</p>
2f	<p><b>Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)</b></p>	<p>Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.</p> <p>This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes.</p> <p>In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10).Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only.</p> <p>Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income.</p>
3	<p><b>Deductions under section 57:- (other than those relating to income chargeable at special rates under 2a, 2b &amp; 2d)</b></p>	<p>Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here.</p> <p>Deduction under column "family pension" will</p>



		<p>be available only if income is offered in column 1c</p> <p>Deduction under column “depreciation” will be available only if income is offered in column 1c</p>
<b>4</b>	<b>Amounts not deductible u/s 58</b>	<p>Any amount which is not deductible in computing income chargeable under the head ‘income from other sources’ by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.</p>
<b>5</b>	<b>Profits chargeable to tax u/s 59</b>	<p>Any profit which is chargeable to tax under the head ‘income from other sources’ by virtue of section 59 read with section 41 should be reported in this column.</p>
<b>6</b>	<b>Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2f relating to 1) (If negative take the figure to 3i of Schedule CYLA)</b>	<p>Please enter the net amount of income under the head ‘income from other sources’ which is chargeable to tax at normal applicable rates.</p> <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3]&amp; income chargeable at special rates specified in item 2f (related to item 1)and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].</p>
<b>7</b>	<b>Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative)</b>	<p>Please enter the aggregate of incomes chargeable under the head ‘income from other sources’, excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p>
<b>8</b>	<b>Income from the activity of owning and maintaining race horses</b>	<p>Please report in this column net income from the activity of owning and maintaining race horses.</p> <p>Please furnish break-up in terms of Gross receipts at item 8a,</p>

		<p>Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c, Profit chargeable to tax as per section 59 relating to this activity at item 8d and</p> <p>Compute the net income at item 8e as (8a - 8b + 8c + 8d) accordingly.</p> <p>In case the net income computed at item 8e is negative, take this figure to item 10xiii of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.</p>
<b>9</b>	<b>Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative)</b>	<p>Please compute in this column the aggregate income chargeable under head ‘income from other sources’.</p> <p>This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.</p>
<b>10</b>	<b>Information about accrual/receipt of income from Other Sources</b>	<p>Please report the period-wise details of accrual or receipt of incomes under the head ‘income from other sources’ in the table given at this column.</p> <p>The details have to be furnished separately for dividend income of the nature referred to in section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)</p>

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

If the net result of computation under the head ‘income from house property’, ‘profits and gains from business or profession’ and ‘income from other sources’ is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

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

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

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

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

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

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

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

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

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

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

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

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

In column (5), please mention the net positive income of current year remaining

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

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

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

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

The column no 4, 8 & 9 are further divided into 3 columns “a”, “b” & “c”. In column “a” please enter the amount of brought forward loss of earlier years, in column “b” please enter the amount of loss distributed by investment fund as per section 115UB (2A) & in column “c” enter sum total of loss of column a & column b

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

In row (xii), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

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

Sr. No.	The fields in row no. xiii “2020-21(Current year losses to be carried forward)”	Source of Auto-population
1	House property loss (4c)	<i>(2xviii of schedule CYLA)</i>
2	Loss from business other than loss from speculative business and specified business (5)	<i>3xviii of schedule CYLA</i>
3	Loss from speculative business (6)	<i>B43 of schedule BP, if –ve</i>
4	Loss from specified business (7)	<i>C49 of schedule BP, if –ve</i>
5	Short-term capital loss (8c)	<i>(2x+3x+4x+5x) of item E of schedule CG</i>
6	Long-term capital loss (9c)	<i>(6x+7x+8x) of item E of schedule CG</i>
7	Loss from owning and maintaining race horses (10)	<i>(8e of schedule OS, if –ve)</i>

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

The losses under the head “house property”, ‘profit and gains of business or

profession(other than speculative & specified business)", or 'capital gains', are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses and speculative income can be carried forward only for 4 assessment years and there is no time limit to carry forward the losses from the specified business under 35AD.

### **Schedule-UD.-Unabsorbed depreciation and allowance under section 35(4)**

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

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

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

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

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

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

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

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

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

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

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

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

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

Please note that the total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.

Note: No deduction will be allowed u/s 80G in case Donation in cash ₹exceeds 2,000/-

### Schedule 80D - Deduction in respect of health insurance premium

S. 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)	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.

	at (i) above)	
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 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.
<b>Note : The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.</b>		

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

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

1. Name and address of donee

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

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

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

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

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

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

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

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

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

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



<p><b>for the purpose of claiming any deduction under Part B of Chapter VIA?</b></p>			<p>claiming any deduction under Part B of Chapter VIA by ticking the applicable checkbox</p> <p>Yes</p> <p>No</p> <p>If yes is selected, please ensure that relevant details are mentioned at S. No. "A" of schedule DI</p> <p># - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020</p>
<b>1a</b>	<b>80C</b>	<p><b>Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.</b></p>	<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>
<b>1b</b>	<b>80CCC</b>	<p><b>Deduction in respect of contribution to certain Pension Funds</b></p>	<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>
<b>1c</b>	<b>80CCD(1)</b>	<p><b>Deduction in respect of contribution to pension scheme of Central Government</b></p>	<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 deduction u/s 80CCD(1) is restricted to upper limit of 10% of salary, in the case of an employee, and 20% of gross total income, in any other case.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be further restricted to maximum limit of Rs. 1,50,000.</p>
<b>1d</b>	<b>80CCD(1 B)</b>	<p><b>Deduction in respect of</b></p>	<p>Please enter the amount paid or deposited during the year, in your account under a pension scheme</p>

		<b>contribution to pension scheme of Central Government</b>	<p>notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>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.</p>
<b>1e</b>	<b>80CCD(2)</b>	<b>Deduction in respect of contribution of employer to pension scheme of Central Government</b>	<p>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.</p> <p>The amount eligible is subject to maximum limit of 10% of salary in case the nature of employer selected is other than Central Government.</p> <p>In case the nature of employer selected is Central Government, the amount eligible is subject to maximum limit of 14% of Salary..</p>
<b>1f</b>	<b>80D</b>	<b>Deduction in respect of health insurance premia</b>	<p>This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction.</p>
<b>1g</b>	<b>80DD</b>	<b>Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability</b>	<p>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.</p> <ol style="list-style-type: none"> <li>1. Dependent person with disability</li> <li>2. Dependent person with severe disability</li> </ol> <p>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.</p>
<b>1h</b>	<b>80DDB</b>	<b>Deduction in respect of medical treatment etc.</b>	<p>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.</p> <ol style="list-style-type: none"> <li>1. Self or Dependent</li> <li>2. Senior Citizen – Self or Dependent</li> </ol> <p>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.</p>

<b>1i</b>	<b>80E</b>	<b>Deduction in respect of interest on loan taken for higher education</b>	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.
<b>1j</b>	<b>80EE</b>	<b>Deduction in respect of interest on loan taken for residential house property</b>	<p>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, which is eligible for deduction u/ 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>
<b>1k</b>	<b>80EEA</b>	<b>Deduction in respect of interest on loan taken for certain house property</b>	<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 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>
<b>1l</b>	<b>80EEB</b>	<b>Deduction in respect of purchase of electric vehicle.</b>	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 The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year.
<b>1m</b>	<b>80G</b>	<b>Deduction in respect of donations to certain funds, charitable institutions, etc.</b>	<p>Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G.</p> <p>Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.</p>
<b>1n</b>	<b>80GG</b>	<b>Deduction in respect of</b>	Please enter the amount paid during the year towards rent in respect of any furnished/

		<b>rents paid</b>	unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.  The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.
<b>1o</b>	<b>80GGC</b>	<b>Deduction in respect of contributions given by any person to Political parties</b>	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.  This deduction is not admissible for any sum contributed by way of cash.

**Table 2. Part C- Deduction in respect of certain incomes**

<b>2p</b>	<b>80-IA</b>	<b>Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.</b>	Please enter the amount of eligible deduction as per Section 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA.
<b>2q</b>	<b>80-IAB</b>	<b>Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone</b>	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.
<b>2r</b>	<b>80-IB</b>	<b>Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings</b>	Please enter the amount of eligible deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB.
<b>2s</b>	<b>80-IBA</b>	<b>Deductions in respect of profits and</b>	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing

		<b>gains from housing projects</b>	projects u/s 80-IBA.
<b>2t</b>	<b>80-IC/ 80-IE</b>	<b>Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States</b>	Please enter the amount of eligible deduction as per Schedule 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE.
<b>2u</b>	<b>80JJA</b>	<b>Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste</b>	Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA.
<b>2v</b>	<b>80JJAA</b>	<b>Deduction in respect of employment of new workmen</b>	<p>Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.</p> <p>Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&amp;L in a case where regular books of accounts are maintained for the business activity during the year.</p> <p>Please file Form 10DA to claim the deduction under section 80JJAA</p>
<b>2w</b>	<b>80QQB</b>	<b>Deduction in respect of royalty income, etc., of authors of certain books other than text-books.</b>	<p>Please enter the eligible amount of deduction in respect of income by way of royalty or copyright fees for any book of literary, artistic or scientific nature u/s 80QQB.</p> <p>Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakh.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the relevant head of income.</p>
<b>2x</b>	<b>80RRB</b>	<b>Deduction in respect of royalty on patents.</b>	<p>Please enter the eligible amount of deduction in respect of income by way of royalty in respect of patents registered under the Patents Act, 1970.</p> <p>Please note that the claim of deduction under this</p>

			<p>section is subject to maximum limit of Rs. 3 lakh.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the relevant head of income.</p>
<b>Table 3. Part CA and D – Deduction in respect of other incomes/other deduction</b>			
<b>i</b>	<b>80TTA</b>	<b>Deduction in respect of interest deposits savings account</b>	<p>In case you are an individual, not being a '<i>senior citizen</i>', or HUF, and your gross total income includes income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTA in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year.</p>
<b>ii</b>	<b>80TTB</b>	<b>Deduction in respect of interest deposits in case of senior citizens</b>	<p>In case you are a '<i>senior citizen</i>', and your gross total income includes income by way of interest on deposits with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTB in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.</p> <p>'<i>Senior citizen</i>' means an individual resident in India who is of the age of 60 years or more at any time during the previous year.</p>
<b>iii</b>	<b>80U</b>	<b>Deduction in case of a person with disability</b>	<p>This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability.</p> <p>If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options:</p> <ol style="list-style-type: none"> <li>1. Self with Disability - ₹ 75,000</li> <li>2. Self with Severe disability - ₹ 1,25,000</li> </ol>
<b>4</b>		<b>Total Deductions</b>	<p>Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1), total deduction claimed under part C (2) and total deduction claimed under part CA and D (3).</p>

**Schedule AMT – Computation of Alternate Minimum Tax payable under section 115JC**

In this Schedule, please furnish the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable shall be 18.5 percent of the adjusted total income computed under section 115JC.

The computation of adjusted total income and alternate minimum tax under this Schedule should be based on the audit report in Form No.29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible foreign exchange, the alternate minimum tax payable shall be 9 percent of the adjusted total income computed u/s 115JC.

### **Schedule AMTC- Computation of tax credit under section 115JD**

Credit for AMT paid in assessment year 2013-14 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year.

However, the amount of credit is restricted to the extent of normal tax liability exceeding the AMT liability for the current assessment year.

### **Schedule SPI- Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64**

In this Schedule, please furnish the details of income of specified persons (spouse, minor child, etc.), which is required to be clubbed with your income in accordance with the provisions of Chapter V of the Income-tax Act.

Please note that the income of specified persons reported in this Schedule should also be mentioned in the relevant Schedule so that the same is included in the head-wise computation of income.

Section 10(32) provides exemption to extent of Rs. 1,500/- in respect of income of each minor child which is required to be clubbed. Therefore, exclude Rs. 1,500/- from the income of each minor while clubbing the income of the minor in the respective head. However, if income of the minor is to be clubbed in various heads, total exclusion should not exceed Rs. 1,500/-.

### **Schedule-SI –Income chargeable to tax at special rates**

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

### **Schedule-IF- Information regarding partnership firms in which you are partner**

This Schedule has to be filled for each firm in which you are partner.

In column 2 of the Schedule, furnish the name of the firm and in column 3 furnish the PAN No. of the firm in which you are a partner.

In column 6 and 7, please mention the percentage share and amount of share in the profit of the firm as computed in accordance with the provisions of the Income-

tax Act, which is exempt from tax in hands of the partner.

In column 8, please furnish the amount of capital balance (including the capital on which you are entitled for an interest) in the firm in which you are partner.

**Schedule-EI – Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)**

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

Field No.	Field Name	Instruction
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2	Dividend income from domestic company (amount not exceeding Rs. 10 lakh)	Please enter the amount of dividend income received during the year from any domestic company for an amount not exceeding Rs. 10 Lakhs for residents or resident but not ordinarily resident. For Non- Residents amount can be entered exceeding Rs. 10 Lakhs..
3i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the rule 7A ( <i>income from manufacture of rubber</i> ), rule 7B ( <i>income from manufacture from coffee</i> ) or rule 8 ( <i>income from manufacture from tea</i> ) of the Income-tax Rules should not be included in the gross agricultural receipts here.
3ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income.
3iii	Unabsorbed agricultural loss of previous eight assessment years	Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
3iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from S. No. 40 of Sch. BP)	Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40
3v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and unabsorbed



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

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

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

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

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

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

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

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

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

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

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

Schedule FSI is applicable for the taxpayer who is resident in India-

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

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

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

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income reported in schedule FSI should tallied with form 67 filed by you

**Schedule TR- Summary of tax relief claimed for taxes paid outside India**

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

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

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

The Tax Payer Identification Number (TIN) of the assessee in the country

where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

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

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

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

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

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

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

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 -Foreign cash value insurance contract or annuity contract
- Table B -Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are assigning authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

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

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

In case you are both a legal owner and a beneficial owner, please mention legal

owner in the column of ownership.

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

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

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

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

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

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

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
  - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
  - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
  - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;

- (iv) a trust of which the resident assessee has beneficial or ownership interest; or
- (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

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

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

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

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

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (10) and the relevant Schedule of the ITR at column (11) and (12).

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

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1<sup>st</sup> January, 2019 to 31<sup>st</sup> December, 2019 in respect of foreign assets

- or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1<sup>st</sup> April, 2019, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

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

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

If you have held foreign assets during the previous year which have been duly reported in the Schedule FA. Even then you are required to report such foreign asset again in the Schedule AL (if applicable)

#### **Schedule 5A- Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

In case you are governed by the system of community of property under the Portuguese Civil Code 1860, please furnish the information necessary for apportionment of income between husband and wife in this Schedule.

In columns (ii) and (iv), please provide head-wise break-up of amount of income received and TDS deducted on such income.

In columns (iii) and (iv), please specify the head-wise break-up of amount of income, and TDS thereon, to be apportioned in the hands of spouse.

Please provide name and PAN/Aadhaar No. of spouse in whose hands income has to be apportioned. The income so apportioned should be reflected in the return of income of the spouse.

#### **Schedule AL- Assets and Liabilities at the end of the year**

In case your total income exceeds Rs. 50 lakh, it is mandatory to disclose the details of movable and immovable assets etc. in this Schedule along with liabilities incurred in relation to such assets.

Please note that the assets and liabilities disclosed in the balance sheet of the

proprietary business in part A- BS is not required to be reported again in this Schedule.

The assets required to be reported in this Schedule include immovable assets viz. land and building,; financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand, movable assets viz. jewellery, bullion, vehicles, yachts, boats, aircraft etc. and interest held in the assets of a firm or association of persons (AOP) as a partner or member .

If you are a non-resident or 'resident but not ordinarily resident', only the details of assets located in India are to be mentioned.

For the purpose of this Schedule, "jewellery" includes.-

- (a) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel;
- (b) precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

For the purposes of this Schedule, the amount in respect of assets to be reported will be:-

- (a) the cost price of such asset to the assessee; or
- (b) where wealth-tax return was filed by the assessee and the asset was forming part of the wealth-tax return, the value of such asset as per the latest wealth-tax return in which it was disclosed as increased by the cost of improvement incurred after such date, if any.

In case the asset became the property of the assessee under a gift, will or any mode specified in section 49(1) and not covered by (v) above:-

- (a) the cost of such asset to be reported will be the cost for which the previous owner of the asset acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or
- (b) in case where the cost at which the asset was acquired by the previous owner is not ascertainable and no wealth-tax return was filed in respect of such asset, the value may be estimated at the circle rate or bullion rate, as the case may be, on the date of acquisition by the assessee as increased by cost of improvement, if any, or 31<sup>st</sup> day of March, 2019:

Previous owner shall have the meaning as provided in Explanation to section 49(1) of the Act.

### **Schedule DI – Details of Investments**

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

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



(ii) <u>Part B – if deduction u/s 10AA is claimed</u> (iii) <u>Part C- if amount is utilized out of capital gain account</u>		
<b>Field No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>A</b>	<b>Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA</b>	
<b>1</b>	<b>Section</b>	Section will be auto-populated from Part B of Schedule VIA if deduction is claimed
<b>2</b>	<b>Eligible amount of deduction during FY 2019-20</b> <b>(As per Schedule VIA- Part B- Deductions in respect of certain payments)</b>	Eligible Amount of deduction will be auto-populated from Part B of Schedule VIA
<b>3</b>	<b>Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020<sup>#</sup></b> <b>(Out of Col No.2)</b>	Please enter deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 <sup>#</sup>  <sup>#</sup> - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020
<b>B</b>	<b>Eligible amount of deduction u/s 10AA</b>	
<b>1</b>	<b>Undertaking as per schedule 10AA</b>	Undertaking will be auto-populated from schedule 10AA
<b>2</b>	<b>Amount of deduction as per schedule 10AA</b>	Amount of deduction will be auto-populated from schedule 10AA
<b>3</b>	<b>Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005</b>	Please enter date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005
<b>4</b>	<b>Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to</b>	Please indicate if this is the first year of claiming deduction u/s 10AA AND whether conditions have

	<b>30.06.2020<sup>^</sup></b>	<p>been complied between 01.04.2020 to 30.06.2020<sup>^</sup> by ticking the applicable check-box:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><sup>^</sup> - Time-limit relaxed to 31.03.2021 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020</p>
<b>C</b>	<b>Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB</b>	
	<b>Long Term Capital Gain</b>	
<b>1</b>	<b>Section</b>	Section will be auto-populated from S. No. B11a of schedule CG
<b>2</b>	<b>Amount utilised out of Capital Gains account (As per S. No. B11a of Schedule CG)</b>	Amount will be auto-populated from S. No. B10a of schedule CG
<b>3</b>	<b>Amount utilised between 01.04.2020 to 30.06.2020*</b>	Please enter amount utilised between 01.04.2020 to 30.06.2020*
	<b>Short Term Capital Gain</b>	
<b>1</b>	<b>Section</b>	Section will be auto-populated from S. No. A7a of schedule CG
<b>2</b>	<b>Amount utilised out of Capital Gains account (As per S. No. A7a of Schedule CG)</b>	Amount will be auto-populated from S. No. A7a of schedule CG
<b>3</b>	<b>Amount utilised between 01.04.2020 to 30.06.2020*</b>	<p>Please enter amount utilised between 01.04.2020 to 30.06.2020*</p> <p>* - Time-limit relaxed to 30.09.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020</p>

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

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

**Part B – TI -Computation of total income**

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

<b>Field No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>1</b>	<b>Salaries</b>	Please enter net income chargeable under the head ‘salaries’ as computed at item No. 6 of Schedule S.
<b>2</b>	<b>Income from house property</b>	Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP.  In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.
<b>3</b>	<b>Profits and gains from business or profession</b>	Please enter profit and gains from normal business, from speculative business and from specified business at columns 3(i), 3(ii) and 3(iii) respectively. The figures of profit have to be taken as computed at item No. A38 of Schedule BP, 3(ii) and 3(iii) of Table E of Schedule BP

		<p>respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 3(i). The loss figure should instead be taken to item E of Schedule BP for intra-head set-off against income from speculative business or specified business, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 3(ii) or 3(iii), as applicable. The loss from speculative or specified business should instead be taken to Schedule CFL for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.</p> <p>Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) at column 3(iv).</p> <p>Please enter the aggregate amount of profits and gains from business or profession at column 3(v). In case the computed figure is a loss, please enter nil in column 3(v).</p>
<p><b>4</b></p>	<p><b>Capital gains</b></p>	<p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 4(a) and 4(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p> <p>In case a loss is computed from STCG or</p>

		<p>LTCG, please enter nil in the columns 4(a) or 4(b) as applicable. The loss figure should be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 4(c). In case the computed figure is a loss, please enter nil in column 4(c).</p>
<b>5</b>	<b>Income from other sources</b>	<p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 5(a), 5(b) and 5(c) respectively.</p> <p>In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 5(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 5(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.</p>
<b>6</b>	<b>Total of head wise income</b>	<p>Please enter the aggregate of incomes computed under various heads in this column. This field will be auto-populated as aggregate of total of Income from house property [1] , Profit &amp; gains from Business &amp; profession [2v] , Capital Gains[3c] and income from other sources [4]</p>
<b>7</b>	<b>Losses of current year to be set off against 6</b>	<p>Please enter the aggregate of losses computed under the heads of house property, business and other sources, if</p>

		<p>any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.</p>
<b>8</b>	<b>Balance after set off current year losses (6 – 7)</b>	<p>Please enter remaining current year income after inter-head set-off of current year losses.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [column (6)] as reduced by current year losses allowed to be set-off [column (7)].</p>
<b>9</b>	<b>Brought forward losses to be set off against 8</b>	<p>Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA.</p> <p>This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.</p>
<b>10</b>	<b>Gross Total income (8-9)</b>	<p>Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances.</p> <p>This is an auto-populated figure taken as balance of current year income [column (8)] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [column (9)].</p>
<b>11</b>	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10</b>	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (10).</p>

		This figure should be taken from column (i) of Schedule SI.
<b>12</b>	<b>Deductions under Chapter VI-A</b>	<p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>In column 12(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) and item (3) of Schedule VI-A. The claim here should be limited upto the amount of up to total of Income chargeable at normal rates i.e. aggregate of total of row <b>(i5+ii5+iii5+iv5+v5+viii5+xiii5+xiv5)</b> of Schedule BFLA</p> <p>In column 12(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto column 5(ii) of schedule BFLA</p> <p>In column 12(c), the total claim of deduction under Chapter VI-A should be entered .i.e 11(a) and 11(b). The claim here should be limited upto the amount of Gross Total Income [<i>column (10)</i>] as reduced by income chargeable at special rates [<i>column (11)</i>].</p>
<b>13</b>	<b>Deduction u/s 10AA</b>	<p>Please enter the total amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA.</p> <p>Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p>
<b>14</b>	<b>Total income</b>	<p>Please enter the amount of total income chargeable to tax for the previous year at this column.</p> <p>This is an auto-populated figure taken as Gross Total Income [<i>column (10)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 12(c)</i>] and</p>

		deductions claimed u/s 10AA [ <i>column (13)</i> ].
<b>15</b>	<b>Income which is included in 14 and chargeable to tax at special rates</b>	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income computed at column (14).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
<b>16</b>	<b>Net agricultural income/ any other income for rate purpose</b>	<p>Please report in this column net agricultural income or any other income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.</p> <p>Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.</p>
<b>17</b>	<b>Aggregate income (14-15+16)</b>	Please compute aggregate income in this column as Total Income [ <i>column (14)</i> ] reduced by the income chargeable at special rates [ <i>column (15)</i> ] and increased by the amount of net agricultural income [ <i>column (16)</i> ] for rate purposes.
<b>18</b>	<b>Losses of current year to be carried forward</b>	<p>Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.</p> <p>This figure should be taken head-wise total of row (xiv) of Schedule CFL.</p>
<b>19</b>	<b>Deemed income under section 115JC</b>	<p>Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year.</p> <p>Please ensure to fill up Schedule AMT of this ITR form.</p>

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

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections



89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	<b>Tax payable on deemed income under section 115JC</b>	<p>In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT.</p> <p>Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p>
2	<b>Tax payable on total income</b>	<p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 17 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c).</p> <p>In column 2(d), please compute the tax payable on total income, as indicated therein.</p> <p>In column 2(e), please enter the amount of tax rebate admissible u/s 87A, if any, and compute the net tax payable after rebate in column 2(f).</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(g) and 2(h) respectively.</p> <p>In column 2(i), compute the gross tax liability on total income as aggregate of</p>

		tax, surcharge and cess computed at columns 2(f), 2(g) and 2(h) respectively.
<b>3</b>	<b>Gross tax payable</b>	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross AMT liability [ <i>column 1(d)</i> ] and gross tax payable as per normal provisions [ <i>column 2(i)</i> ].
<b>4</b>	<b>Credit under section 115JD of tax paid in earlier years</b>	In case the gross AMT payable is higher than the gross tax payable as per normal provisions, please enter in this column AMT credit of earlier years utilised against the gross AMT payable for this year.  The figure of AMT credit utilised should be taken as per Schedule AMTC.
<b>5</b>	<b>Tax payable after credit under section 115JD</b>	Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable).
<b>6</b>	<b>Tax relief</b>	In column 6(a), please enter the amount of tax relief admissible in respect of arrears or advance of salary received during the year computed as per section 89. Please ensure to submit form 10E to claim the relief  In column 6(b), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A.  In column 6(c), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.  In column 6(d), please compute the aggregate of claims of tax relief in the above columns.
<b>7</b>	<b>Net tax liability (5 - 6d)</b>	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
<b>8</b>	<b>Interest and Fee payable</b>	In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.  In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section

		<p>234B.</p> <p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31<sup>st</sup> December, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31<sup>st</sup> December, 2020.</p> <p>However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-.</p> <p>In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p>
<b>9</b>	<b>Aggregate liability (7+8e)</b>	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
<b>10</b>	<b>Taxes Paid</b>	<p>In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.</p> <p>The details of these tax payments should be mentioned at column 17 of Part B-TTI.</p>
<b>11</b>	<b>Amount payable</b>	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
<b>12</b>	<b>Refund</b>	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
<b>13</b>	<b>Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No)</b>	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

	<b>Select Yes or No</b>	indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'
	<b>IFS Code of the bank (SWIFT code in case of foreign bank)</b>	Please enter the IFS Code of the Bank (11 digits) or SWIFT Code in case of foreign bank account.
	<b>Name of the Bank</b>	Please enter name of the Bank
	<b>Account Number</b>	Please enter account number of the Bank
	<b>Country of Location</b>	In case of non-resident, please provide country of location of bank
	<b>IBAN</b>	In case of non-resident, please provide IBAN
<b>14.</b>	<b>Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or  (ii) have signing authority in any account located outside India; or  (iii) have income from any source outside India?</b>	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA.  Else tick 'No'.

**Item No. 15 - 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.

**Item No.17 - Tax payments**

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

Please enter the relevant details of payment of advance tax or self-assessment tax.		
<b>Column No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>2</b>	<b>BSR Code</b>	Please enter the seven digit BSR code of

		Bank at which tax was deposited.
<b>3</b>	<b>Date of Deposit</b>	Please enter date on which tax was deposited in DD/MM/YYYY format.
<b>4</b>	<b>Serial Number of Challan</b>	Please enter the Serial Number of Challan.
<b>5</b>	<b>Amount</b>	Please enter the tax amount deposited.

### **Part- B - Details of Tax Deducted at Source from Salary**

Please enter the relevant details of taxes deducted at source from salary as appearing in Form 16 issued by the employer		
<b>Column No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>2</b>	<b>TAN of the Employer</b>	Please enter the Tax Deduction Account Number (TAN) of the Employer.
<b>3</b>	<b>Name of the Employer</b>	Please enter the name of the Employer.
<b>4</b>	<b>Income chargeable under salaries</b>	Please enter the gross amount of salary in respect of which tax has been deducted at source.
<b>5</b>	<b>Total tax deducted</b>	Please enter the amount of total tax which has been deducted at source.

### **Part- C - Details of Tax Deducted at Source (TDS) on Income**

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

		hands (col. 7) , TDS deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows
<b>7 &amp; 8</b>	<b>TDS of the current financial year(TDS deducted during FY 2019-20</b>	<p>Please enter the amount of total tax deducted at source for the current financial year.</p> <p>Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).</p>
<b>9 &amp; 10</b>	<b>TDS credit being claimed this year</b> <i>(only if corresponding income is being offered for tax this year)</i>	<p>Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.</p> <p>Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).</p>
<b>11 &amp; 12</b>	<b>Corresponding receipt offered</b>	<p>Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year.</p> <p>Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively.</p> <p>In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column “in own hands” for the current year. If this is done, the column “Corresponding receipt offered” is greyed-off and is not required to be filled up.</p>
<b>13</b>	<b>TDS credit being carried forward</b>	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

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

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.

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

**Verification:**

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

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.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

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

**Tax Computation Table**

**(i) 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) or HUF –**

	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

**(ii) 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-**

	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

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

	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

- Surcharge:

- 10% of income tax where total income exceeds ₹50,00,000 but up to ₹1,00,00,000.
- 15% of income tax where total income exceeds ₹1,00,00,000 but up to ₹2,00,00,000.
- 25% of income tax where total income exceeds ₹2,00,00,000 but up to ₹5,00,00,000.
- 37% of income tax where total income exceeds ₹5,00,00,000

The Tax liability computed as per the above table should be further increased by the applicable surcharge and health & education cess @ 4%.

Note: The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD(1)(b) (only in case of individual). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in above section.



Please Note: The withdrawal of enhanced surcharge on the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act shall not be available to HUF

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

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018

FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013

Manufacture of animal feeds	04014
Manufacture of other food products	04015
Manufacturing of wines	04016
Manufacture of beer	04017
Manufacture of malt liquors	04018
Distilling and blending of spirits, production of ethyl alcohol	04019
Manufacture of mineral water	04020
Manufacture of soft drinks	04021
Manufacture of other non-alcoholic beverages	04022
Manufacture of tobacco products	04023
Manufacture of textiles (other than by handloom)	04024
Manufacture of textiles using handlooms (khadi)	04025
Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
Manufacture of wearing apparel	04028
Tanning and dressing of leather	04029
Manufacture of luggage, handbags and the like saddler and harness	04030
Manufacture of footwear	04031
Manufacture of wood and wood products, cork, straw and plaiting material	04032
Manufacture of paper and paper products	04033
Publishing, printing and reproduction of recorded media	04034
Manufacture of coke oven products	04035
Manufacture of refined petroleum products	04036
Processing of nuclear fuel	04037
Manufacture of fertilizers and nitrogen compounds	04038
Manufacture of plastics in primary forms and of synthetic rubber	04039
Manufacture of paints, varnishes and similar coatings	04040
Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
Manufacture of soap and detergents	04042
Manufacture of other chemical products	04043
Manufacture of man-made fibers	04044
Manufacture of rubber products	04045
Manufacture of plastic products	04046
Manufacture of glass and glass products	04047
Manufacture of cement, lime and plaster	04048
Manufacture of articles of concrete, cement and plaster	04049
Manufacture of Bricks	04050

Manufacture of other clay and ceramic products	04051
Manufacture of other non-metallic mineral products	04052
Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
Manufacture of Ferro alloys	04054
Manufacture of Ingots, billets, blooms and slabs etc.	04055
Manufacture of steel products	04056
Manufacture of basic precious and non-ferrous metals	04057
Manufacture of non-metallic mineral products	04058
Casting of metals	04059
Manufacture of fabricated metal products	04060
Manufacture of engines and turbines	04061
Manufacture of pumps and compressors	04062
Manufacture of bearings and gears	04063
Manufacture of ovens and furnaces	04064
Manufacture of lifting and handling equipment	04065
Manufacture of other general purpose machinery	04066
Manufacture of agricultural and forestry machinery	04067
Manufacture of Machine Tools	04068
Manufacture of machinery for metallurgy	04069
Manufacture of machinery for mining, quarrying and constructions	04070
Manufacture of machinery for processing of food and beverages	04071
Manufacture of machinery for leather and textile	04072
Manufacture of weapons and ammunition	04073
Manufacture of other special purpose machinery	04074
Manufacture of domestic appliances	04075
Manufacture of office, accounting and computing machinery	04076
Manufacture of electrical machinery and apparatus	04077
Manufacture of Radio, Television, communication equipment and apparatus	04078
Manufacture of medical and surgical equipment	04079
Manufacture of industrial process control equipment	04080
Manufacture of instruments and appliances for measurements and navigation	04081

	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts- civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings	07002

		(residential and non-residential)	
		Developing and sub-dividing real estate into lots	07003
		Real estate activities on a fee or contract basis	07004
		Other real estate/renting services n.e.c	07005
RENTING MACHINERY	OF	Renting of land transport equipment	08001
		Renting of water transport equipment	08002
		Renting of air transport equipment	08003
		Renting of agricultural machinery and equipment	08004
		Renting of construction and civil engineering machinery	08005
		Renting of office machinery and equipment	08006
		Renting of other machinery and equipment n.e.c.	08007
		Renting of personal and household goods n.e.c.	08008
		Renting of other machinery n.e.c.	08009
WHOLESALE RETAIL TRADE	AND	Wholesale and retail sale of motor vehicles	09001
		Repair and maintenance of motor vehicles	09002
		Sale of motor parts and accessories-wholesale and retail	09003
		Retail sale of automotive fuel	09004
		General commission agents, commodity brokers and auctioneers	09005
		Wholesale of agricultural raw material	09006
		Wholesale of food & beverages and tobacco	09007
		Wholesale of household goods	09008
		Wholesale of metals and metal ores	09009
		Wholesale of household goods	09010
		Wholesale of construction material	09011
		Wholesale of hardware and sanitary fittings	09012
		Wholesale of cotton and jute	09013
		Wholesale of raw wool and raw silk	09014
		Wholesale of other textile fibres	09015
		Wholesale of industrial chemicals	09016
		Wholesale of fertilizers and pesticides	09017
		Wholesale of electronic parts & equipment	09018
		Wholesale of other machinery, equipment and supplies	09019
		Wholesale of waste, scrap & materials for re-cycling	09020
		Retail sale of food, beverages and tobacco in specialized stores	09021
		Retail sale of other goods in specialized stores	09022

	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003

	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012



	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH SERVICES CARE	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004

	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_01
	Other sporting activities n.e.c.	20023
Other recreational activities n.e.c.	20024	
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_01
	Other services n.e.c.	21008
EXTRA TERRITORIAL	Extra territorial organisations and bodies	22001

ORGANISATIONS AND BODIES	(IMF, World Bank, European Commission etc.)	
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\*n.e.c. – not elsewhere classified

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

**Validation Rules:**

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 3 are as below:**

S.No.	Description of Rules	Mapping of Rules for ITR 3
1	Amount of deduction claimed u/s 80-IA in schedule VIA is higher than the total amount at schedule 80IA	If the value at field (2o) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at S. No. (e) of schedule 80IA
2	Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled!	If the value at field (2o) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled.
3	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d )	If value at field e is not equal to the sum of S. No. (a+b+c+d)
4	Deduction claimed u/s 80-IB in "Schedule VI-A" is higher than the amount in "Schedule 80-IB"	If the value at field (q) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (m) of Schedule 80-IB

5	Deduction u/s 80-IB cannot be claimed in schedule VI-A unless schedule 80-IB is filled	If the value at field (q) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IB must be filled.
6	In "Schedule 80-IB" Total deduction under section 80-IB should be equal to the value entered in (Total of a to l)	If value at field m is not equal to the sum of S. No. a to l
7	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" is higher than the amount in S. No. (e) of "Schedule 80-IC/IE"	If the value at field (s) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (e) of Schedule 80-IC/IE must be filled.
8	Deduction u/s 80-IC/IE cannot be claimed in schedule VI-A unless "Schedule 80-IC/IE" is filled	If the value at field(s) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IC/IE must be filled.
9	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)	If value at field e is not equal to the sum of S. No. a+b+c+dh
10	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))	if value at field dh is not equal to the sum of S. No. (da+db+dc+dd+de+df+dg)
11	In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns.	Total of Amount of share in the profit is not equal to sum of all entries
12	If assessee is Resident then Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.10,00,000.	In "Schedule EI" if value at field Dividend income from domestic company is more than Rs.10,00,000 and residential status is resident or not ordinarily resident
13	In Schedule EI S. No. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI	If in Schedule EI S. No. 6 is not equal to the sum of amount of net income/loss col. of S. No. 1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund
14	In Schedule EI S. No. 7 should be equal to sum of S. No. 1+2+3(v)+4+5+6	Schedule EI S. No. 7 is not equal to sum of S. No. 1+2+3(v)+4+5+6
15	In Schedule EI S. No. 3v should be equal to sum of S. No. i-ii-iii+iv	Schedule EI S. No. 3v is not equal to S. No. i-ii-iii+iv  Note: This rule will be applicable only when output of S. No. i-ii-iii+iv is positive
16	Schedule EI Sr. 3 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 39 of Schedule BP	Schedule EI Sr. 3 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 39 of Schedule BP

17	Total Income at Schedule AMT is Negative. But the loss in Total Income should only arise because of the Specified business.	Amount at S. No. 1 of Sch AMT is less than ZERO (Negative) and if 1. Amount at S. No. 1 of Sch AMT is not equal to S. No. C47 of Sch BP OR 2. "Total Income" at S. No. 13 in Schedule Part B-TI is not equal to "ZERO" OR 3. "Profit before tax as per profit and loss account" at S. No. A(1) in Schedule BP is not equal to "Net profit or Loss from Specified Business u/s 35AD included in 1" at S. No. A(2b) of Schedule BP OR 4. "Income from Specified Business" at S. No. C47 of Schedule BP is "greater than or equal to ZERO" OR 5. "Deductions in accordance with section 35AD (1) or 35AD (1A)" at S. No. C-48 of Schedule BP is equal to Zero" OR 6. "Total" at S. No. 5 of Schedule Part B-TI is not equal to "ZERO" OR 7. " Losses of current year to be set off against 5" at S. No. 6 and "Brought forward losses to be set off against 7" at S. No. 8 of Schedule Part B-TI is not equal to ZERO  Then we shall restrict the upload.
18	Tax payable under section 115JC is not equal to 18.5% of S. No. 3 for assessee not falling within the IFSC area.	S. No. 4 is not equal to 18.5% of S. No. 3 and IFSC flag is 'N' Note: This rule is applicable if S. No. 3 is greater than 20lacs and field 2d is more than Zero. Round-off +5.
19	Tax Payable on deemed total Income u/s 115JC in Part B TTI is not equal to the tax ascertained at Schedule AMT	The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT
20	In Schedule AMT, S. No. 1 is not equal to S. No. 14 of Part BTI	In Schedule AMT, S. No. 1 is not equal to S. No. 14 of Part BTI  Note : this rule will not be applicable if value in S. No. 1 of Schedule AMT <0.
21	In Schedule AMT, S. No. 2a is not equal to sum of system computed part C deductions under Schedule VIA	S. No. 2a of Sch AMT is not equal to sum of 'p' to 'x' of Sch VIA
22	In Schedule AMT, S. No. 2b is not equal to total deduction under section 10AA	S. No. 2b of Sch AMT is not equal to S. No. c of schedule 10AA
23	In Schedule AMT, S. No. 2d Adjustment as per section 115JC(2) is not equal to sum of S. No. 2a+2b+2c	In Schedule AMT, S. No. 2d Adjustment as per section 115JC(2) is not equal to sum of S. No. 2a+2b+2c
24	In Schedule AMT, S. No. 3 Adjusted Total Income under section 115JC is not equal to sum of S. No. 1 +2d	In Schedule AMT, S. No. 3 Adjusted Total Income under section 115JC is not equal to sum of S. No. 1 +2d
25	In Schedule AMTC, S. No. 1 is not equal to S. No. 1d of Part	In Schedule AMTC, S. No. 1 is not equal to S. No. 1d of Part BTTI

	BTTI	
26	In Schedule AMTC, S. No. 2 is not equal to S. No. gross tax liability of Part BTTI	In Schedule AMTC, S. No. 2 is not equal to S. No. 2i of Part BTTI
27	In Schedule AMTC, S. No. 3 should be equal to S. No. 2-1	In Schedule AMTC, S. No. 3 is not equal to S. No. 2-1 when S. No. 2 is greater than 1
28	In Schedule AMTC, S. No. 6 Amount of AMT liability available for credit in subsequent assessment years is not equal to Total of item no. 4D.	In Schedule AMTC, S. No. 3 is not equal to Zero, when S. No. 2 is less than or equal to 1
29	In Schedule AMTC, S. No. 5 Amount of tax credit under section 115JD utilized during the year is not equal to Total of item no. 4c	S. No. 5 is not equal to Total (Row ix) of item no. 4c
30	In Schedule AMTC, S. No. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] should be equal to Total of item no. 4D.	S. No. 6 is not equal to Total(Row ix) of item no. 4D in schedule AMTC.
31	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.	Part B TTI S. No. 1a is not consistent with S. No. 4 of Schedule AMT
32	AMT is computed but no adjustment u/s 115JC(2) is entered or adjustments u/s 115JC(2) is entered but tax is not computed	S. No. 4 of AMT should be greater than zero when S. No. 3 is exceeding 20 Lakhs and S. No. 2a or 2b or 2c is greater than zero
33	In Schedule AMTC, value at sr. no. B2 vii cannot be greater than 0 .i.e. set off in earlier assessment years is claimed for AY 2019-20	In schedule AMTC S. No. 4(B2) for AY 2019-20 is greater than zero
34	In Schedule SI, Column Income (i) for Tax on accumulated balance of recognized provident fund is not equal to 2ciii (Income Benefit) of Schedule OS	Column (i) for Tax on accumulated balance of recognized provident fund is not equal to 2ciii (Income Benefit) of Schedule OS
35	In schedule SI, Tax on accumulated balance of recognized provident fund is not equal to S. No. 2civ(tax benefit) of schedule OS	In schedule SI, S. No. ii is not equal to S. No. 2civ(tax benefit) of schedule OS

36	Income selected in S. No. 2d of schedule OS should match with the corresponding income in schedule SI (after reducing DTAA income as referred to in 2f under given section)	<p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2d is not equal</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 "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>
37	NA	<p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2e is not equal</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 "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>
38	115BB (Winnings from lotteries, puzzles, races, games etc.) should be equal to corresponding income offered in schedule OS	<p>amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in S. No. 2a of schedule OS</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 "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>

39	Special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule OS S. No. 2b is not equal to corresponding income in schedule SI	amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in S. No. 2b of schedule OS
40	115BBF (Tax on income from patent)-Income under head business or profession should be equal to corresponding income offered in schedule BP	amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3e of schedule BP
41	115BBG (Tax on income from transfer of carbon credits)-Income under head business or profession should be equal to corresponding income offered in schedule BP	amount of special income u/s 115BBG (Tax on income from transfer of carbon credits)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3f of schedule BP
42	Income from other sources chargeable at special rates in India as per DTAA should be equal to corresponding income offered in schedule OS	amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in S. No. 2f of schedule OS
43	In Schedule SI, Amount in column "tax thereon" should be equal to "taxable income * special rate" excluding field CG DTAA, 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	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding 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
44	In Schedule SI tax computed cannot be null if income is greater than zero	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding 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)
45	No special Income is shown but tax at special rates is computed	Part B TTI S. No. 2b is not consistent with total of Col.(ii) of Schedule SI
46	In Schedule SI, Sum of income u/s 111A or section 115AD(1)(ii)-Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to corresponding income as per schedule BFLA	Total of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to S. No. 5vi of schedule BFLA



47	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in schedule SI is not equal to corresponding income as per schedule BFLA	Total of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI is not equal to S. No. 5vii of schedule BFLA
48	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 corresponding income as per schedule BFLA	Total of income u/s 112 (LTCG on others), Long term capital gains of a non-resident Indian on any asset other than a specified asset u/s. 115EA & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% is not equal to S. No. 5xi of schedule BFLA
49	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 in schedule SI is not equal to corresponding income as per schedule BFLA	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 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 is not equal to S. No. 5x of schedule BFLA
50	Total of Income (i) of schedule SI should match with sum of individual line items	Total of all special incomes at (i) should match with total income in schedule SI
51	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI	Total of all tax on special incomes at (ii) should match with total tax in schedule SI
52	Kindly restrict the total deduction claimed u/s 80C, 80CCC & 80CCD (1) to Rs. 1,50,000	Assessee has selected status as "Individual" or "HUF" in schedule Part A General information And sum of field 80C -(a) + 80CCC (b) + 80CCD(1)(c) in schedule VIA is more than 1,50,000.
53	For any of the employer category as 'Pensioners', Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.	In schedule Income details value mentioned at field (c) of schedule VIA is more than 20% of value mentioned in the field sr. no 10 of part BTI and any of the "Nature of Employment " is "Pensioners" in schedule S.

		Round-off +2.
54	Assessee not being an individual cannot claim deduction u/s 80CCD(1)	If Status is other than "individual" and value at field 80CCD(1)-Field (c) of schedule VIA is more than "Zero"
55	Since your status is other than individual, you cannot claim deduction u/s 80CCD(1B)	If Status is other than "individual" and value at field 80ccd(1b) - Field (d) of schedule VIA is more than "Zero"
56	Deduction u/s 80CCD(2) should not be more than 10% of salary and cannot be claimed if employer is Central Government	Value mentioned in the field Sr. no (e) of schedule VIA is more than zero and Nature of Employer is any of following: State Government Public Sector Undertaking Others.And In schedule Part A general value mentioned at field S. No. (e) of schedule VIA is more than 10% of value mentioned in the field Basic+DA of dropdowns of (ia) of schedule S. Round-off +2.  Note : This rule will not be applicable if nature of employer selected as "central Gvnt" or "Pensioner" along with above combinations Note: If the GTI is less than or equal to zero, this rule will skipped Note: If the GTI is less than or equal to zero, this rule will skipped
57	Deduction u/s 80CCD(2) is claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80CCD(2)" -(e)in schedule VIA is greater than zero.
58	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75,000	In the schedule VIA dropdown for 80DD is selected as "Dependent with disability" and the value at field B6(g) g in Schedule VI-A "income Details" is more than 75,000
59	Assessee is claiming deduction under section 80DD but eligible category description not provided	In schedule VIA value at field sr. no 6(g) is greater than zero the corresponding drop down is null or not provided
60	Assessee is claiming deduction under section 80DDB but eligible category description not provided	In schedule VIA value at field sr. no 6(h) is greater than zero the corresponding drop down is null or not provided
61	Deduction u/s 80E cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80E"(J)in schedule VIA is greater than zero.
62	Deduction u/s 80EE cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EE"(k) in schedule VIA is greater than zero.
63	Deduction u/s 80G claimed but details are not provided in Schedule 80G	In schedule VIA Value mentioned at Sr. no. (i) 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

64	Maximum amount that can be claimed u/s 80GG is 25% of Adjusted gross total income or 60000 whichever is less	In the schedule VIA value at (1m) is more than 60,000 or 25% of ( S. No. 10 of schedule BTI-System computed VI A deduction except Section 80GG) Note: Round-off +5.
65	Deduction u/s 80TTA cannot be claimed by Resident Senior Citizen taxpayer	In "Part-A General" if Date of Birth is on or before 01.04.1960 and the value in system calculated field 80TTA is more than Zero and Residential status is resident Note: This rule will not be applicable if HUF is selected under status.
66	Assessee not being a resident senior citizen cannot deduction under section 80TTB	In "Part-A General" if date of birth is on or after 02.04.1960 and the value in system calculated field 80TTB is more than Zero.
67	Assessee being senior citizen cannot claim deduction u/s 80TTB more than interest income (Savings & Deposits) from other sources.	Amount entered at field S. No. 3(ii) "80TTB" in schedule VIA is more than the sum of values at field 1b of schedule OS -"Interest from savings Account" and "Interest from Deposits(Banks/Post office/Cooperative Society) under "Income from Other Sources" in schedule Income details
68	Amount claimed for category "Self with disability" u/s 80U should be equal to Rs. 75,000	In the schedule Part A General value at 3(iii) is selected as "Self with disability" and the value at field 3(iii) is less or more than 75,000
69	Deduction u/s 80U can not claimed by HUF	If status is selected as "HUF" in schedule "Personal info" And value in field 3(iii) "80U" in schedule VIA in greater than zero.
70	Assessee is claiming deduction under section 80U but eligible category description not provided	In schedule VIA value at field sr. no 3(iii) - 80U is greater than zero the corresponding drop down is null or not provided
71	The maximum limit allowable under section 80CCD(1B) is Rs.50,000/-.	If deduction u/s 80CCD(1B) at S. No. (d) of schedule VIA is >50000
72	In Schedule VI-A assessee has claimed deduction u/s 80DD for dependent person with severe disability more than the maximum limit of Rs.1,25,000	If drop down selected at S. No. (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more than Rs. 125000
73	Assessee has claimed deduction u/s 80DDB for self and dependent more than the maximum limit of Rs.40,000/-	Deduction claimed at S. No. (h) of schedule VIA u/s 80DDB for self and dependent and amount is exceeding Rs. 40000
74	In Schedule VI-A , Assessee has claimed deduction u/s 80DDB for senior citizen self and dependent more than the maximum limit of Rs.100,000/-	Deduction claimed at S. No. (h) of schedule VIA u/s 80DDB for senior citizen self and dependent and amount is exceeding Rs. 100000 and status is resident
75	In Schedule VI-A , assessee has claimed deduction u/s 80EE is more than the maximum limit of Rs.50,000 Or	Deduction claimed at S. No. (j)of schedule VIA u/s 80EE is exceeding Rs. 50000
76	The maximum deduction allowable under section 80TTA is	If Deduction u/s 80TTA S. No. 3(i) of schedule VIA is exceeding Rs. 10000

	Rs.10,000/-.	
77	The maximum deduction allowable under section 80TTB is Rs.50,000/-.	If deduction u/s 80TTB in S. No. 3(ii)of schedule VIA>50000
78	In Schedule VIA, Resident assessee has claimed deduction u/s 80U for self with severe disability is less or more than the maximum limit of Rs.125,000	In the schedule VI-A value at 3(iii) is selected as "self with severe disability" and the value at field 3(iii) is less or more than 125,000
79	In case of multiple employer category if all the employer category is other than pensioners then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary	In schedule salary, if all the employer category is other than Pensioners then value mentioned at field "(c ) of schedule VIA cannot be more than 10% of value mentioned in the Field reference Basic+DA of dropdowns of (ia) of salary of all the employer category) Round-off +2.
80	Deduction u/s 80EEA in respect of interest on loan taken for certain house property cannot be more than 150,000/-	In the schedule VIA value at (k) cannot be more than 1,50,000
81	Deduction under section 80EEA cannot be claimed if deduction under section 80EE is greater than Zero	In the schedule VIA value at (k) is greater than zero and value mentioned in (j) is greater than zero
82	Deduction u/s 80EEB in respect of purchase of electric vehicle cannot be more than 150,000/-	In the schedule VIA value at (l) cannot be more than 1,50,000
83	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected all employer category as "Pensioners"	value at field "Deduction u/s 80CCD(2)" in S. No. (e )of schedule VIA is more than zero and employer category is selected as "Pensioners" in schedule Salary
84	Deduction u/s 80EEA cannot be claimed by HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEA"(k) in ScheduleVIA is greater than zero.
85	Deduction u/s 80EEB cannot be claimed by HUF	Status is selected as "HUF" in Schedule "Personal info" And amount entered at field "80EEB"(l) in Schedule VIA is greater than zero.
86	In Schedule VI-A: S. No. 1g: 80DD is only allowed to Resident or Resident but not ordinary resident Assessee.	Residential Status selected as "Non Resident" but S. No. (g): 80DD in Schedule VI-A is greater than ZERO. Note :Check only for individual status
87	In Schedule VI-A: S. No. 1h: 80DDB is only allowed to Resident or Resident but not ordinary resident Assessee.	Residential Status selected as "Non Resident" but S. No. (h): 80DDB in Schedule VI-A is greater than ZERO.  Note :Check only for individual status

88	In Schedule VI-A: S. No. 3(iii): 80U is only allowed to Resident or Resident but not ordinary resident.	Residential Status as "Non resident" but S. No. 3(iii): 80U in Schedule VI-A is greater than ZERO.  Note :Check only for individual status
89	Deduction u/s 80CCD(2) is more than 14% of salary if any of the employer is Central Government or 10% of salary in case of employer category selected other than "pensioners & central government"	Any of the nature of Employer is Central Government & In schedule VI-A value mentioned at field S. No. 1e is more than 14% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) <del>1-1b</del> of Sch Salary or Value mentioned in the field Sr. no 1e of Sch VI-A is more than 10% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) and Nature of Employer is "other than central government" & "Pensioner"  Note: If the GTI is less than or equal to zero, this rule will skipped
90	In Schedule VI-A: S. No. 2w: 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status as "Non resident" but S. No. 2 (v): 80QQB in Schedule VI-A is greater than ZERO.
91	In Schedule VI-A: S. No. 2w: 80QQB is only allowed to Individual	Status is selected "HUF" but S. No. 2(v): 80QQB in Schedule VI-A is greater than ZERO.
92	In Schedule VI-A: S. No. 2x: 80RRB is only allowed to Resident or Resident but not ordinary resident	Residential Status as "Non resident" but S. No. 2w: 80RRB in Schedule VI-A is greater than ZERO.
93	In Schedule VI-A: S. No. 2x: 80RRB is only allowed to Individual.	Status is selected "HUF" but S. No. 2w: 80RRB in Schedule VIA is greater than ZERO.
94	In Schedule VIA, deduction u/s 80RRB plus 80QQB claimed is more than the sum of income from the head business plus amount entered in Schedule OS S. No. 1e	Value at field 'w+x' under Part C deduction is greater than sum of Schedule OS (S. No. 1e) plus Sch Profit and Loss (S. No. 15)
95	In Schedule VI A, total deductions shown is not equal to total of individual deductions claimed	In Schedule VIA S. No. 4 is not equal to total of S. No. 1,2 & 3
96	In schedule chapter VI-A, "Part B- Deduction in respect of certain payments", break up of deduction claimed is/are not consistent with the amount claimed in Total Deduction under Part B	In Schedule VIA S. No. 1 is not equal to total of S. No. a to o
97	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	In Schedule VIA S. No. 2 is not equal to total of S. No. p to x

	Deduction under Part C	
98	In schedule chapter VI-A, "Part CA and D- Deduction in respect of certain incomes/other Deductions", break up of deduction claimed is/are not consistent with the amount claimed in Total Deduction under Part CA and D.	In Schedule VIA S. No. 3 is not equal to total of S. No. i to iii  Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.
99	In Schedule PTI Col. 9 is not equal to output of Col 7-8	In schedule PTI Col. 9 is not equal to output of Col. 7-8
100	In Schedule PTI, S. No. iia Short Term is not equal to sum of ai+aii	In schedule PTI, S. No. iia Short Term should be equal to sum of ai+aii
101	In Schedule PTI, S. No. iia Long Term is not equal to sum of bi+bii	In schedule PTI, S. No. iib Long Term should be equal to sum of bi+bii
102	In Schedule PTI, S. No. iii Other Sources is not equal to sum of a+b	In schedule PTI, S. No. iii Other Sources should be equal to sum of a+b
103	In Schedule PTI, S. No. iv Income claimed to be exempt is not equal to sum of a+b+c	In schedule PTI, S. No. iv Income claimed to be exempt should be equal to sum of a+b+c
104	In schedule FSI, tax relief available is not lower of tax paid outside India or Tax payable on such income under normal provisions in India	In schedule FSI, column e is not lower of column c or column d
105	Schedule FSI is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
106	In Schedule FSI, Total should be equal to sum of S. No. (i+ii+iii+iv+v) for b,c,d,e column.	In Schedule FSI, Total should be equal to sum of S. No. (i+ii+iii+iv+v) for b,c,d,e column.
107	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	In Schedule TR, S. No. 2 is not equal to sum of col no 1d if col no e is 90/90A
108	In schedule TR, 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	In Schedule TR, S. No. 3 is not equal to sum of col no 1d if col no e is 91
109	In schedule TR, S. No. 2+3 should be equal to total of column 1d	In schedule TR, S. No. 2+3 is not equal to total of column 1d
110	Schedule TR is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule TR

111	In Schedule TR, Col c Total taxes paid outside India is not equal to total of Col. C of Schedule FSI in respect of each country	In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country
112	In schudule 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" and "Taxpayer Identification Number".	In Schedule TR, Col e d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
113	Total Income is greater than 50,00,000 but Schedule AL is not filled	when Total Income (Pt No. 14 in Part B TI) is greater than 50,00,000 and any/all ( Amount (cost related fields )of the fields in Schedule AL is NULL. Note: There may be a case where the assessee who fills all zero's in Schedule AL will be allowed to upload in the existing validation. Since there may be a case where all the assets & liabilities have been covered in Part A-BS, and the assessee may not have any value to disclose in Schedule AL. In such a case, he may fill all zero's in Sch AL.
114	If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily filled.	If "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is blank. Note (Previous year) : if filled with "0", then rule should pass.
115	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled.	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled.
116	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".	If in "Schedule TCS" S. No. 7 is more than TOTAL OF S. No. 5 & 6
117	In Schedule IT total of col 5 Tax Paid/Amount should be equal to sum of individual values	Total is not equal to sum of individual values mentioned in column 5
118	In Schedule TCS, Total TCS claimed should be equal to sum of individual values	In schedule TCS -Total of column TCS claimed is not equal to Sum of individual values of column
119	In Schedule TDS (Other than salary), "The Amount of TDS claimed this year" is more than "Tax deducted".	If in Schedule TDS 2 (Other than salary) S. No. "9" is more than S. No. "7" + S. No. "6"+ TDS of 8.
120	In Schedule TDS Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)], TDS credit claimed is more than tax deducted.	If in Schedule TDS as per Form 26QC S. No. "9" is more than (S. No. "7" + S. No. "6"+ TDS of 8.)

121	In Schedule TDS (Other than salary), TDS (As per Form 26QC)/TCS, is claimed but year of tax deduction is not selected.	In Schedule TDS (Other than salary), TDS (As per Form 26QC)/TCS, TDS b/f is greater than zero, then "Financial Year in which deducted" cannot be Zero or null
122	In Schedule TDS from salary total of col "Total Tax deducted" should be equal to sum of individual values	In schedule TDS from salary, Total Tax Deducted is not equal to sum of values mentioned
123	In Schedule TDS other than salary total of "TDS Credit claimed this year" should be equal to sum of individual values	In schedule TDS other than salary -Total TDS credit claimed this year is not equal to sum of individual values mentioned
124	In Schedule TDS (As per Form 26QC) total of "TDS Credit claimed this year" should be equal to sum of individual values	In schedule TDS (As per Form 26QC) Total TDS credit claimed this year should be equal to sum of values mentioned
125	TAN mentioned in Schedule TDS on salary should match with TAN of Employer as per details of salary in Schedule S	TAN of employer in Schedule TDS on Salary is not matching with TAN of Employer in Details of salary
126	In schedule TDS2 (Other than salary) & TDS 3 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2"	If Col 6 & Col 7 of Schedule TDS2 (Other than salary) and Schedule TDS3(Other than salary) are filled in the same row. Note: If both the field are more than zero in the same row, then it should block the xml.
127	In schedule TDS As per Form 16C, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS as per Form 16C
128	In schedule TDS Other than Salary, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS other than Salary
129	In schedule TDS other than salary, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS other than salary, TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
130	In schedule "TDS as per Form 16C, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS as per Form 16C", TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
131	TDS Claimed from the other person TAN shall not exceed TDS deducted on such person in schedule TDS (other than salary)	If in Schedule TDS (C1) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.



132	TDS Claimed from the other person PAN shall not exceed TDS deducted on such person in schedule TDS as per Form 16C	If in Schedule TDS (C2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
133	Assessee is "HUF" and amount in schedule TDS on Salary is more than zero	Assessee is "HUF" and amount in schedule TDS on salary is more than zero
134	Assessee is "HUF" and amount in details of salary is more than zero	Assessee is "HUF" and amount in schedule of salary is more than zero
135	In Schedule TDS Other than Salary and TDS as per Form 16C, TDS credit relating to other person is selected but the PAN of other person is not provided	In Schedule TDS Other than Salary and TDS as per Form 16C, If TDS in Col 8/ Col 10 is more than 0 and Col 3 is 0 or Null
136	In Schedule TDS Other than Salary and TDS as per Form 16C,if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	If in Schedule TDS Other than Salary and TDS as per Form 16C, TDS in Col. No.8 and / or 10 of Schedule TDS (2)/(3) is more than zero and value at field Col. No. 4 is null.
137	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".
138	In Schedule TDS Other than Salary and TDS as per Form 16C, In Col No.9 "Claimed in own hands" amount entered is more than sum of amount filled in col.no 6 "TDS b/f" and Col no. 7 "TDS Deducted".	In Col No.9 "Claimed in own hands" amount entered is more than sum of amount filled in col.no 6 "TDS b/f" and Col no. 7 "TDS Deducted".

<p>139</p>	<p>Tax computed but Gross Total Income is Zero</p>	<p>In Schedule "Salaries" SUM of row nos.(1a , 1b , 1c) of all employers is EQUAL TO ZERO or Null  AND  In Schedule "House Property (HP)" SUM of( row no. 1(a) + Arrears/unrealized rent i S. No. 1(j) of properties) + S. No. 2 is EQUAL TO ZERO or Null  +  Schedule CG- SUM of row no. Total of all S. No. A(1)(a)(i) , A(2)(a),A(3)(a), A(4)(a) (only if positive),A(4)(b)(only if positive),A(5)(ai),A(5)(aii),A(6)(i)A(6)(ii), A8, {Total of all S. No. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(a), B(4)(i)(a), B(4)(ii), B7(i)a(ia), B7(i)a(aii), B7(ii)(a)(ia), B7(ii)(aii),B7(iii)(a)(ia), B7(iii)(aii), ,B9a,B9d, B10a(ia), B10(aii),  +  Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null  +  In Schedule "Other Source" SUM of row no. 1(a),1(b),1(c),1(d),1(e),2(a),2(c),2(d) ,2(e) and 8(a) is EQUAL TO ZERO or Null  AND  In Schedule "Exempt income" SUM of row no. 1,2,3(i),4 and 6 is EQUAL TO ZERO or Null  AND  S. No. 4D of schedule "Trading Account" + S. No. 14(xii) of schedule Profit and Loss + 61 (i) + 62(i)+ 63(ii)+ 64(i)(a)+64(ii)(a) +65(i) of Part A P&amp;L-(Sum of Sr.no. 3a+3b+3c+3d+5d of schedule BP) is EQUAL TO ZERO or Null  AND  In "Part B TTI" schedule, all fields from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" ( Field reference 1 to 7) is ZERO or NULL  AND  In "Part B TTI" schedule, ANY of the fields from "Advance tax paid" to "Total Taxes Paid" is greater than ZERO ( Field reference 10a, 10b, 10c, 10e)  Note : The field reference 10d "Self-Assessment Tax" is excluded from above rule [Because individual having beneficiary interest outside India have to mandatorily file return before due date even if taxable income is &lt; Basic exemption limit and 234F is levied if filed after due date.]</p>
<p>140</p>	<p>The amount at "Total Profits and Gains from Business or Profession" is different from sum of "Individual profits and Gains from Business and Profession"</p>	<p>In schedule -Part B TI the value in pt. 3v - "Total (3i + 3ii + 3iii+3iv)" IS NOT EQUAL TO total of pt. (3i + 3ii + 3iii+3iv)</p>

141	The amount at "Total Short term Capital Gains" is not equal to the sum of "Individual Short Term Capital Gain amounts"	In schedule -Part B TI the value in pt. 4av - "Total Short term " IS NOT EQUAL TO total of pt. (4ai+4aii+4aiii+4aiv)
142	The amount at "Total Long term Capital Gains" is not equal to the sum of "Individual Long Term Capital Gain amounts".	In schedule -Part BTI the value in pt. 4biv - "Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (4bi+4bii+4biii)
143	The amount at "Total Capital Gains" is not equal to the sum of "Short Term and Long Term Capital Gains".	In schedule -Part B TI the value in pt. 4c - "Total Capital gains" IS NOT EQUAL TO total of pt. (4av + 4biv)
144	Total Income from other sources at Schedule BTI is not equal to the sum of "Individual incomes from Other Sources head"	In schedule -Part B TI the value in pt. 5d - "Total (5a + 5b + 5c)" IS NOT EQUAL TO total of pt.(5a + 5b + 5c)
145	In schedule -Part B TI the value in pt. 6 is not equal to total of pt.(1 + 2 + 3v + 4c+ 5d)	In schedule -Part B TI the value in pt. 6 IS NOT EQUAL TO total of pt.(1 + 2 + 3v + 4c+ 5d)
146	Tax Payments claimed in "Part B-TTI" are not equal to the claims made in TDS/TCS/Tax Payments.	<p>If Total of pt. 10a (Advance Tax ) &amp; 10d(Self-Assessment Tax ) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 17A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 10b is NOT EQUAL TO sum of Total value of col 5( Total tax deducted) in pt. 18B (TDS from salary) Total value of col 9 (Amount claimed in own hands) in pt. 17C</p> <p>OR</p> <p>If value in pt. 10c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 17D</p>
147	Income claimed under the head Salaries in Part B TI, but Sch Salary not filled	<p>In Part B TI ,the value in Pt1 -"Salaries" is greater than zero</p> <p>AND</p> <p>this value is NOT EQUAL TO "Income chargeable under the Head 'Salaries' " field of Schedule Salary (Total field Includes salary from all employers)(All the fields of schedule salary are blank)</p>
148	Income claimed under the head House Property in Part B TI, but Schedule HP is not filled	<p>In Part B TI , the value in Pt2 -"Income from house property" &gt;0</p> <p>AND</p> <p>this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties)</p>

149	Income claimed under Profit and gains from business other than speculative business and specified business in Part B TI, but Sch BP is not filled	In Part B TI ,the value in Pt 3(i) -"Profits and Gains of Business & Profession" is greater than zero AND this value is NOT EQUAL TO "A38 Net Profit or Loss from Business or Profession" field of Schedule BP.
150	Income claimed in Short term chargeable @15% in Part B-TI ,but Table E in Sch CG not filled	In Part B TI , the value in Pt. 4ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG
151	Income claimed in Short term chargeable @30% in Part B-TI, but Table E in Sch CG not filled	In Part B TI , the value in Pt. 4aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG
152	In Part B-TI - Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled	In Part B TI , the value in Pt. 4aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
153	Income claimed in STCG chargeable at special rate in India as per DTAA, but "Table E in Schedule CG" is not filled	In Part B TI , the value in Pt. 4aiv -"Short term chargeable as per DTAA @special rate > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG"
154	In Part B-TI Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled	In Part B TI , the value in Pt. 4bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
155	In Part B-TI Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled	In Part B TI , the value in Pt. 4bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG"
156	In Part B-TI, income claimed in LTCG chargeable as per DTAA at special rate, but Table E in Sch CG not filled	In Part B TI , the value in Pt. 4biii -"Long term chargeable as per DTAA@special rate >0 AND this value in is NOT EQUAL TO value in "Field 9viii of item E of Sch CG"
157	Income from sources other than from owning Race Horses & Income chargeable at special rate is claimed at Sch-Part B TI, but Sch-OS is not filled	In Part B TI , the value in Pt. 5a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS
158	Income chargeable to tax at special rate is claimed at Schedule Part B TI, but "Schedule OS" is not filled	In Part B TI , the value in Pt. 5b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS
159	Income from the activity of owning and maintaining race horses is claimed at Schedule Part B TI, but "Schedule OS" is	In Part B TI , the value in Pt. 5c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field

	not filled	"pt. 8e" field of Schedule OS
160	In Part B-TI Losses of current year set off against income from all the heads is not equal to the "Total losses set off" at Schedule CYLA.	The value in pt. 7 (Losses of current year set off against 6 of Part B TI is not equal to total of "2xvii", "3xvii " and "4xvii" of Schedule CYLA
161	In Part B-TI , Brought forward losses set off against Balance Income is not equal to "Total of brought forward losses set off" at Schedule BFLA.	The value in Pt. 9- Brought forward losses set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA
162	In Part B-TI, Gross Total Income is not equal to sum of the Incomes individually offered	In part B ,TI ,the value of GTI(pt10) is not equal to pt. 8( Balance after set off current year losses )- pt. 9(Brought forward losses set off against 8 )
163	Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled	n Part B TI, value in Pt.13 - "Deduction u/s 10AA" is not equal to S. No. C of Schedule 10AA or 5(iii) of BFLA whichever is lower.
164	Losses of current year to be carried forward at "Part B TI" is not equal to the "Total of Current year losses" of Schedule CFL.	The value in pt. 18 Losses of current year to be carried forward ) of Part B TI is not equal to total of xiv of Schedule CFL.
165	In Part B-TI, Total Income is not equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"	In Part B TI, the value in field 14(Total Income) should be value of pt. 6 -7-9-12c-13 "ROUNDING OFF as per Sec 288 DONE In Total Income field"
166	Tax Payable on deemed total Income u/s 115JC in Part B TTI is not equal to the tax ascertained at Schedule AMT	The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT
167	In Part B-TTI, Total Tax Payable on Deemed Total Income u/s 115JC is not equal to the sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).	In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c)
168	In Part B-TTI, Tax Payable on Total Income is not equal to the sum of (Normal Tax plus Special Tax minus Rebate on Agricultural Income).	In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c)
169	In Part B-TTI, The amount at "Tax payable" is not equal to the amount of [Tax Payable on Total Income minus Rebate u/s 87A]	In Part B TTI, the value in pt. 2f is not equal to value (2d -2e)
170	In Part B-TTI, The amount at "Gross tax liability" is not equal to the sum of (Tax Payable, Surcharge & Education Cess)	In Part B TTI, the value in pt. 2i is not equal to total of (2f + 2g+iv +2h)
171	AMT Credit u/s 115JD claimed in Part B TTI is not equal to the amount of Credit at Schedule AMTC.	In Part B TTI, the value in pt. 4-Credit under section 115JD of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch AMTC

172	Relief claimed under section 90/90A in Part B TTI is not equal to "Amount entered in Schedule TR"	In Part B TTI, the value in field pt. 6b is not equal to value in pt. 2 of Schedule TR
173	Relief claimed under section 91 in Part B TTI is not equal to "Amount entered in Schedule TR"	In Part B TTI, the value in field pt. 6c is not equal to value in pt. 3 of Schedule TR
174	"Total Tax Relief" is different with the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).	In Part B TTI, the value in pt. 6d is not equal to total of (6a + 6b +6c)
175	In Part B TTI, Total Interest & fee Payable is not equal to the sum of "Interest & fee u/s 234A + 234B + 234C+234F"	In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) .
176	In Part B TTI, Aggregate liability is not equal to the sum of "Net tax liability plus Total Interest & fee Payable"	In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e)
177	In Part B TTI, Total Taxes Paid is not equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"	In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d).
178	IFSC under "Bank Details" is not matching with the RBI database & IFSC entered is not matching with the RBI database for Other Bank account details	IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database.
179	Income claimed u/s 115BBF in Part B TI is not matching with the same income disclosed in Schedule BP.	Income claimed at S. No. 3(iv) in Part B TI is not equal to the sum of S. No. 3e & 3f Schedule BP.
180	In Schedule Part B - TTI: S. No. 2e: Rebate u/s. 87A is only allowed to Resident or Resident but not ordinary resident and cannot be claimed by non-resident.	Residential Status selected as "Non Resident" but S. No. 2(e) : 87A in Part B - TTI is greater than ZERO.
181	In Schedule Part B - TTI: S. No. 2e: Rebate u/s. 87A is only allowed to Resident or Resident but not ordinary resident and cannot be claimed by HUF.	Status selected as "HUF" but S. No. 2(e) : 87A in Part B - TTI is greater than ZERO.
182	Rebate u/s 87A cannot be claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs 5 lakhs.	In Part B TI: S. No.. 14: Total Income is more than 5 Lakh but S. No. 2(e) : 87A in Part B - TTI is greater than ZERO.  Note: The rule is applicable where the

		assessee is 'Resident or Resident but not Ordinarily Resident 'under Residential Status in India (for Individual)
183	Deductions claimed at Deduction under Chapter VIA (a) of "Part B TI" but "Schedule VIA" is not filled	In Part B TI, value in Pt.12a - Part B , CA and D of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B + PART CA and D System Calculated value is" "Zero" or "NULL".
184	Deductions claimed at Deduction under Chapter VIA (b) of "Part B TI" but "Schedule VI-A Part C" is not filled	In Part B TI, value in Pt.12b - PART C of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part C System Calculated value is" "Zero" or "NULL".
185	In Part B TTI, Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".	If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 10e- 9 (only if the difference is positive)
186	In Part B TTI, Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".	If in Schedule Part-B TTI, S. No. 11 is not equal to the sum of S. No. 9- 10e (only if the difference is positive)
187	In schedule part BTI-Deduction u/s 10AA is not consistent with the deduction mentioned in schedule 10AA',	The value of field (13) of Part B- TI can not be more than the value in field (C) of schedule-10AA
188	In "Schedule Part B-TI" Net agricultural income for rate purpose should be equal to the value entered in (3 of Schedule EI)	If value at field 16 of part B TI is not equal to amount mentioned in <del>sum of</del> S. No. 3 of EI Note : This rule will be applicable only if value at 3(v) > 5000.
189	In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 1o should be consistent with all the special incomes of Schedule SI	In Schedule B TI, S. No. 11 in not equal to total of column (i) of schedule SI
190	In schedule part B TI, deduction under chapter VI-A, Part-B, CA and D should be equal to 1+3 of schedule VI-A	In schedule B TI, S. No. 12a is not equal to S. No. 1+3 of schedule VI-A Note : Restrict to value of (10-11) in part BTI
191	In schedule part B TI, deduction under chapter VI-A, Part-C should be equal to S. No. 2 of schedule VI-A	In schedule B TI, S. No. 12b is not equal to S. No. 2 of schedule VI-A
192	In "Schedule Part B-TI" '12( c)' Total income should be equal to the value entered in (12a + 12b)	S. No. 12c should be equal to sum of sl 12a+12b Note : If 12c > value at (10-11), then 12 should be equal to 10-11. This will be applicable only if (10-11) > 0

193	In Part BTI ,Deemed income under section 115JC is not equal to S. No. 3 of Schedule AMT	The value in pt. 8 of Part BTI is not equal to pt. 6-7
194	In Part BTI, Deemed income under section 115JC is not equal to S. No. 3 of Schedule AMT	The value in pt. 19 of Part BTI is not equal to pt.3 of Schedule AMT Note: pt.3 >0 then this rule is applicable.
195	In Part BTI, S. No. 17 Aggregate Income of schedule B TI is not equal to S. No. 14-15+16	<p>S. No. 17 of schedule B TI is not equal to S. No. 14-15+16 Note: status : individual Dob on or after : 01.04.1960 , resident status : Resident / NOR maximum amountnot chargeable to tax = 250000</p> <p>Status : Individual DOB after 01.04.1940 and Dob on or before 01.04.1960, resident status : resident/NOR maximum amountnot chargeable to tax = 300000</p> <p>Status : Individual DOB on or before 01.04.1940, resident status : resident/NOR maximum amountnot chargeable to tax = 500000</p> <p>Status : HUF Residential status : Any DOB : no check required maximum amountnot chargeable to tax = 250000</p> <p>Resident Status : NRI (DOB check and Resident check not required) maximum amount not chargeable to tax = 250000</p> <p>maximum amount not chargeable to tax = 14-15.</p>
196	In Schedule Part BTTI, Gross tax payable (higher of 1d and 2i) should be higher of S. No. 1d or 2i	If S. No. 3 is not equal to S. No. 1d or 2i whichever is higher
197	In Schedule Part BTTI, Tax payable after credit u/s 115JD (3-4) is not equal to sum of S. No. 3 -4	S. No. 5 is not equal to sum of S. No. 3 -4 Note: This rule is applicable if S. No.. 3 is higher than 4
198	In Schedule Part BTTI, S. No. Net tax liability is not equal to difference of individual amounts	S. No. 7 is not equal to S. No. 5-6d Note: This rule is applicable if 5 is greater than 6d
199	In Schedule Part B-TI, Income chargeable to tax at special rate has been shown, but details of the same in the relevant schedules ,viz., Schedule Capital Gain /Schedule Other sources and Schedule SI has not been	In Part B-TI, S. No. 4(a)(i) STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income A(3)(ie),A(3)(iie),A(4)(a),A(8)(a) (15% only) fields are zero/null OR



given

In Part B-TI, S. No. 4(a)(ii) STCG 30% is MORE THAN ZERO

AND

in sch. CG, all relevant income

A(5)(e),A(8)(b)(30% only) fields are zero/null OR

In Part B-TI, S. No. 4(b)(i) LTCG 10% is MORE THAN ZERO

AND

in sch. CG, all relevant income S. No.

B4(i)(e),B(4)(ii)(e),B(5)(c),B(7)(i)(e),B(7)(ii)(e), B(7)(iii)(e),B(8)(c),B(9)(c),B(12)(a)(10% only) fields are zero/null

OR

In Part B-TI, S. No. 4(b)(ii) LTCG 20% is MORE THAN ZERO

AND

in sch. CG, all relevant income S. No.

B(1)(e),B(2)(e),B(3)(e),B(6)(c),B(9)(f),B(10)(e), B(11),B(12)(b)(20% only) fields are zero/null OR

In Part B-TI, S. No. 4(a)(iv) STCG chargeable at special rates in India as DTAA is more than Zero

AND

in sch. CG, all fields of Sr.no A9(columns 2) & A9b all fields are zero/null

OR

In Part B-TI, S. No. 4(b)(iii) LTCG chargeable at special rates in India as DTAA is more than Zero

AND

in sch. CG, all fields of Sr.no B 1310(columns 2) & B13 10b all fields are zero/null

OR

In Part B-TI, OS special income S. No. 5b is MORE THAN ZERO

AND

in sch. OS, all relevant income S. No. 2(OS special incomes only) and DTAA-OS fields are zero/null.

AND

In schedule SI, total of column i is less than to SUM of (STCG 30%, STCG 15%, LTCG 10%,LTCG 20% , CG DTAA Income & OS special income in schedule BTI) (Ignore +/- 100)

(Defective rule should be triggered only when assessee has filled only Specific fields as mentioned in above condition in Schedule BTI and no other schedule is filled i.e Schedule SI, CG & OS.)

200	The claim of set off of current year loss shown in part -BTI is not consistent with the loss computed in the schedules of the corresponding heads of Income OR the priority of set off of the current year loss is not consistent with the provisions of the Act.	In B-TI , S. No.. 7 is not equal to total of 2xvii+3xvii+4xvii of schedule CYLA
201	Income claimed under Profit and gains from speculative business in Part B TI is not equal to amount mentioned in Schedule BP	In Part B TI ,the value in Pt 3(ii) -"Profits and gains from speculative business" is greater than zero AND this value is NOT EQUAL TO "Pt. 3ii Income from Speculative Business" field in Table E of Schedule BP.
202	Income claimed under the head BP in Part B TI is not equal to schedule BP	In Part B TI ,the value in Pt 3(iii) -"Profits and gains from specified business" is greater than zero AND this value is NOT EQUAL TO "Pt. 3iii Income from Specified Business" field in Table E of Schedule BP.
203	Profit before Tax as per Profit & Loss a/c in Schedule BP is not equal to the sum of "[Profit before Tax] plus [Net Profit (No Accounts Case)]plus (presumptive income) as per P&L A/c."	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53, 61(ii), 62(ii), 63(iii), 64(iii) and 65(iv) of P&L )
204	Business & Profession loss claimed at Schedule CYLA is not equal to the amount at "Schedule BP".	If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to (Pt. 2v of Table E of Schedule BP)].
205	Current year Speculative loss in CFL is not equal to Schedule BP Speculative loss	Value in 6xiii of Schedule CFL is not equal to B43 multiplied by (-1) of Schedule BP.  Note: This rule is applicable only when return is filed u/s. 139(1)
206	Current year Specified loss in CFL is not equal to Such BP specified loss	Value in 7xiii of Schedule CFL is not equal to C49 multiplied by (-1) of Schedule BP.  Note: This rule is applicable only when return is filed u/s. 139(1)
207	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP is not equal to Point No. 6 of Schedule DEP	Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item 6 of Schedule-DEP
208	Amount mentioned at field S. No. 3s+4d of Part A OI does not match with sum of S. No. 25 of schedule BP	S. No. 25 of schedule BP is less than sum of S. No. 3a+4d of Part A OI
209	In Schedule BP, Income reduced from Row no A3b and claimed to be offered under schedule HP, but receipts shown in schedule HP is less than amount reduced	In Schedule BP, Income reduced from Row no A3b and claimed to be offered under schedule HP, but receipts shown in schedule HP "Income under the head house property" is less than amount reduced from schedule BP

	from schedule BP A3b	A3b
210	NA	In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" –Capital Gain value is more than the SUM of row no. A(1)(a)(i), A(2)(a), A(3)(i)(ia), A(3)(ii)(ia), A(5)(a), A(6)(a), B(1)(a)(i), B(2)(a), B(3)(a), B(4)(a),B(5)(a), B(7)(i)(a)(iii),B(7)(ii)(a)(iii),B(7)(iii)(a)(iii) B(8)(a) in Capital Gain Schedule, Col. 6 in Schedule 112A and Col. 6 in Schedule 115AD, S. No. 5 and S. No. 8 in Schedule DPM and S.No.5 and S. No. 8 in Schedule DOA+Sr.no 6 of Schedule DCG(only if Sr.no 5 & 8 of Schedule DPM and DOA is zero
211	In Schedule BP, Income reduced from Row no A3d and claimed to be offered under schedule OS, but receipts shown in schedule OS is less than amount reduced from schedule BP A3d	In Schedule BP, Row no A3d Other Source value is more than the SUM of row no. 1+2-2b in Other source Schedule
212	In Schedule BP, Income reduced from Row no A5 and claimed to be offered under schedule EI, but receipts shown in schedule EI is less than amount reduced from schedule BP A5	In Schedule BP, Row no A5 value is more than the SUM of row no. 1,2,3(i),4, 5 and 6 in Exempt income Schedule
213	In schedule BP, the value at field A(6) of schedule BP should be equal to sum of si No. (1- 2a- 2b - 3a -3b -3c -3d-3e-3f- 4a -4b- 5d)	The value at field A(6) of schedule BP should be equal to sum of si No. (1- 2a- 2b - 3a -3b - 3c -3d-3e-3f- 4a -4b-4e- 5d)
214	In schedule BP, The value at field (A9) of schedule BP should be equal to sum of si No. 7a + 7b + 7c + 7d + 7e +7f+ 8a+8b	In schedule BP, S. No. A.9 Total 7a + 7b + 7c + 7d + 7e +7f+ 8a+8b). and the sum of amount entered in S. No. (7a + 7b + 7c + 7d + 7e +7f+ 8a+8b) are inconsistent
215	In schedule BP, The value at field (A10) IS not equal to sum of si No. (6+9).	The value at field (A10) of schedule BP should be equal to sum of si No. (6+9).
216	In schedule BP Total depreciation allowable under Income-tax Act does not tally with sum of Depreciation allowable under section 32(1)(ii) and 32(1)(ia) and Depreciation allowable under section 32(1)(i)	S. No. A12iii should be equal to sum of S. No. A(12i+12ii)
217	In schedule BP, S. No. A.13.Profit or loss after adjustment for depreciation (10 +11 – 12iii) and the sum of amount entered in S. No. (10 +11 – 12iii) Are inconsistent	The value at field (A13) of schedule BP should be equal to sum of si No. (10 +11 – 12iii).

218	In schedule BP, The value at field (A26) is not equal to sum of si No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25).	In schedule BP, S. No. A.26. Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)and the sum of amount entered in S. No. A.(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) are inconsistent
219	In schedule BP, S. No. A.34. Total A (27+28+29+30+31+32+33)and the sum of amount entered in S. No. A (27+28+29+30+31+32+33) are inconsistent	The value at field (A34) of schedule BP should be equal to sum of si No. A(27+28+29+30+31+32+33)
220	In Schedule BP, S. No. 14. amount of expenditure disallowed and Total amount disallowable under section 36 in schedule OI Are inconsistent	The value at field (A14) of schedule BP should be equal to the value at SI.No. 6s of schedule OI.
221	In Schedule BP, S. No. 15. Amounts debited to the profit and loss account, to the extent disallowable under section 37(7j of Part-OI) and the sum of amount shown in S. No. 7.j. Total amount disallowable under section 37 (total of 7a to 7i) in schedule OI. are inconsistent.	In Schedule BP, S. No. 15. Amounts debited to the profit and loss account, to the extent disallowable under section 37(7j of Part-OI) and the sum of amount shown in S. No. 7.j. Total amount disallowable under section 37 (total of 7a to 7i) in schedule OI. are inconsistent.
222	In Schedule BP, S. No. 16. Amounts debited to the profit and loss account, to the extent disallowable under section 40(8Aj of Part-OI) and the sum of amount shown in S. No. 8Aj are different.	The value at field (A16) of schedule BP should be equal to the value at SI.No. 8Aj of schedule OI.
223	In Schedule BP, S. No. 17. Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI) and the sum of amount shown in S. No. 9.f.Total amount disallowable under section 40A (total of 9a to 9e) in schedule OI. are inconsistent	The value at field (A17) of schedule BP should be equal to the value at SI.No. 9F of schedule Part A- OI.
224	In Schedule BP, S. No. 18. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in S. No. 11.h.Total amount disallowable under section 43B are inconsistent.	In Schedule BP, S. No. 18. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in S. No. 11.h.Total amount disallowable under section 43B(total of 11a to 11g). Are inconsistent
225	In Schedule BP, S. No. A25 Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock and sum total of Column 3a + 4d of Part A- OI are inconsistent	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI .

226	In schedule BP, S. No. A.26. Total ((14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)) and the sum of amount entered in S. No. A15+A.16+A.17+A.18+A.19+A.20+A.21+A.22+A.23+A.24+A.25 are inconsistent	In schedule BP, S. No. A.26. Total ((14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) and the sum of amount entered in S. No. A15+A.16+A.17+A.18+A.19+A.20+A.21+A.22 +A.23+A.24+A.25are inconsistent
227	In Schedule BP, Sr.no 29. "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" and the amount shown in "Schedule ESR" S. No. x4 "column (4)=(3)-(2)" Are inconsistent	In Schedule BP, Sr.no 29. "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" and the amount shown in "Schedule ESR" S. No. x4 "column (4)=(3)-(2)" Are inconsistent
228	In Schedule BP, S. No. A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" and amount shown in S. No. 8B of Such Part-B OI "Any amount disallowable under section 40 in any preceding previous year but allowable during the previous year" are inconsistent	In Schedule BP, S. No. A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" and amount shown in S. No. 8B of Such Part-B OI "Any amount disallowable under section 40 in any preceding previous year but allowable during the previous year" are inconsistent
229	In Schedule BP, S. No. 31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10g of Part A-OI)" and the sum of amount shown in S. No. 19.h."Total amount allowable under section 43B(total of 19a to 19g)" are inconsistent	In Schedule BP, S. No. 31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10g of Part A-OI)" and the sum of amount shown in S. No. 10g."Total amount allowable under section 43B(total of 10a to 10f)" are inconsistent
230	In Schedule BP, S. No. A33 Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock and sum total of Column 3b + 4e of Part A- OI are inconsistent	In Schedule BP, S. No. A33 Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock and sum total of Column 3b + 4e of Part A- OI are inconsistent
231	In schedule BP, S. No. A.34 "total" and the sum of amount entered in S. No. A.(27+28+29+30+31+32+33)) are inconsistent	In schedule BP, S. No. A.34 "total" and the sum of amount entered in S. No. A(27+28+29+30+31+32+33)) are inconsistent
232	In schedule BP, S. No. A.35. Income and the sum of amount entered in S. No. A.(13+26-34) are inconsistent	In schedule BP, S. No. A.35. Income and the sum of amount entered in S. No. A.(13+26-34) are inconsistent
233	In schedule BP, S. No. A.36viii and the sum of individual	In schedule BP, S. No. A.36viii and the sum of individual amounts entered in S. No. A.36i

	amounts entered in S. No. A.36i to 36vii. are inconsistent	to 36vii. are inconsistent
234	In schedule BP, S. No. A.37 "Net profit or loss from business or profession other than speculative and specified business and the sum of amount entered in "S. No. A.35 + A.36vii" are inconsistent	In schedule BP, S. No. A.40 "Net profit or loss from business or profession other than speculative and specified business and the sum of amount entered in "A.35 + A.36vii" are inconsistent
235	In Schedule BP, value mentioned in the field 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 is not consistent with difference between amount mentioned at field" Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA" and sum of fields 38a+ 38b + 38c + 38d + 38e + 38f	In schedule BP S. No. 38 Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to sum of 38a+ 38b + 38c + 38d + 38e + 38f)
236	The value at field (B43) of schedule BP should be equal to sum of si No. B.40+B41-B42	In schedule BP, S. No. 43 "Income from speculative business(if loss,take the figure to 6xi of Schedule CFL)" is inconsistent with the value S. No. B.40+B41-B42
237	In schedule BP, S. No. C47 "Profit or loss from specified business" and the sum of amount entered in S. No. C44+C45-C46 should not be inconsistent	In schedule BP, S. No. C47 "Profit or loss from specified business" and the sum of amount entered in S. No. C44+C45-C46 are inconsistent
238	Schedule BP, Income from Specified Business should be equal to Profit or loss from specified business minus Deductions in accordance with section 35AD(1)	In schedule BP, S. No. C49 "Income from Specified Business" and the sum of amount entered in S. No. C47-C48 are inconsistent
239	In schedule BP, S. No. D. Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in S. No. (A38 + B43 + C49) are inconsistent	In schedule BP, S. No. D. "Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in S. No. (A38 + B43 + C49) are inconsistent  Note: This rule shall be applicable only when individual values of A38+B43+C49 are equal to or more than ZERO.
240	If the value at field (A)(36(i) to 36vii) is not equal to Sl.NO. 4a of Schedule BP.	In schedule BP, the values at "S. No. 4(a)" and values at "Sr.no A (36(i) to 36vii) are inconsistent.
241	In Schedule BP, S. No. 11 Depreciation and amortization debited to profit and loss account is inconsistent with the amount of depreciation shown in Schedule P& L',	In Schedule BP, S. No. 11 Depreciation and amortization debited to profit and loss account is inconsistent with the amount of depreciation shown in Schedule P&L(1Evi of Manufacturing account+ (52)of PART-A-P&L),

242	In Schedule BP, A39, 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-(38a+38b+38c+38d+38e)]	In Schedule BP, A39, 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-(38a+38b+38c+38d+38e)]
243	Schedule BP, S. No. 5d should be equal to 5a+5b+5cn	S. No. A5d should be equal to A(5a+5b+5cn)
244	Schedule BP S. No. E(3) Business income remaining after set off should be equal to Income of current year after Business loss set off	S. No. E column 3 should be equal to column 1-column 2
245	Schedule BP, S. No. Eiv should be equal to sum of Income from speculative business and Income from specified business	S. No. Eiv should be equal to sum of S. No. Eii+Eiii
246	Schedule BP S. No. Ev should be Loss to be set off minus Loss remaining after set of	S. No. Ev should be equal to S. No. Ei-Eiv for business loss set off column
247	In schedule BP value mentioned at the field Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " is not consistent with value mentioned at field "Amount of Expenditure disallowed u/s 14A" of schedule OI	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI
248	In Schedule BP, "Depreciation allowable under section 32(1)(i)", depreciation is claimed whereas "Nature of business" mentioned by the taxpayer is other than power sector (Code 05001).	(i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008  Or  (ii) In Schedule DPM, Sr. no 17 is greater than zero, in schedule BP, the depreciation u/s 32(1)(ii) is more than zero and depreciation claimed u/s 32(1)(i) is also more than zero and the value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero AND In schedule nature of Business, all three rows must contain different nature of business codes.
249	In Schedule BP If income/ loss from specified business is entered then nature of specified business should be mentioned	If S. No. C49 is not equal to zero and S. No. C50 is null
250	In schedule BP amount mentioned in the field "Net profit or loss from speculative business as per profit or loss account " does not tally with the amount	In Such BP S. No. B40 is not equal to Pt 2a "Net profit or loss from speculative business"

	mentioned in the field "Net profit or loss from speculative business included in Profit before tax as per profit and loss account "	
251	The Income/receipts, that have been reduced at S. No. 3 and/or S. No. 5 of schedule BP are higher than the Income/receipts that have been credited to the P and L A/c.',	<p>4D of Part A trading account+ 14(xii) of Part A P&amp;L, is more than the amount shown in Schedule BP Sr.no 3a+3b+3c+3d+5d</p> <p>If 4D of Part A trading account+ 14(xii) is negative then comparison will be done as below</p> <p>4D of Part A trading account+ 14(xii)of Part A P&amp;L or Sr.no 14v or 14vi or 14vii or 14viii or 14ix of Part A P&amp;L, provided any of the fields from 14v to 14ix of Part A P&amp;L is NEGATIVE, is more than the amount shown in Schedule BP Sr.no 3a+3b+3c+3d+5d</p>
252	Amounts reported in Part A OI as not credited to P&L account have not been offered to tax at S. No.. 23 and/or 24 of schedule BP	S. No. 23+24e of schedule BP is less than sum of S. No. 5(a+b+c+d) of Part A OI
253	In Schedule BP, Income reduced from Row no A3a and claimed to be offered under Schedule salary, but receipts shown in schedule salary is less than amount reduced from schedule BP A3a	In Schedule BP, Row no A3a is more than the S. No. 2 of Schedule Salary
254	If Sum of amount entered in "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" in Schedule BP is greater than "0" then Balance sheet particulars for "Regular books of accounts" or particulars for "No accounts case" is mandatory	<p>IF total value of "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" in Schedule BP is greater than "ZERO" AND</p> <p>S.No. 4 "Sources of funds" in Balance Sheet is ZERO AND</p> <p>S.No. 6 "In a case where regular books of account of business or profession are not maintained -(furnish the following information as on 31st day of March, 2020, in respect of business or profession)" in Balance sheet any field is NULL</p>
255	Total value of "S.No 4D of Part A Trading account-Total Revenue from operations + S.No 64(i)(a) -Gross receipts" in Profit & Loss account should be greater than or Equal to Sum of amount entered in "S.No 36(i) (Sec 44AD) + S.No 36(iii) (Sec 44AE)" in Schedule BP	<p>If total value of "S.No 36(i) (Sec 44AD) + S.No 36(iii) (Sec 44AE)" in Schedule BP is greater than "ZERO", AND</p> <p>Total value of "S.No 4D of Part A Trading account -Total Revenue from operations + S.No 64 (i)(a) -Gross receipts" in Profit &amp; Loss account is less than</p> <p>Total value of "S.No 36(i) (Sec 44AD) + S.No 36(iii) (Sec 44AE)" in Schedule BP.</p>



<p>256</p>	<p>The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1)</p>	<p>S. No. 39 (i) of Sch.BP–“Profits and gains of business or profession deemed to be under section 44AD” &gt; 0 AND If 44AD Table in S. No. 61 of P&amp;L is filled AND Nature of Business in S. No. 61 is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004,16005,16008,16018,18001,18002,18003,18004,18005,18010,18011,18012,18013,18014,20010,20012, 14001,14002, 14003,14004,14005,14006,14008,16007,18015,18016,20011,18017 OR  S. No. 36 (i) of Sch.BP–“Profits and gains of business or profession deemed to be under section 44AD” &gt; 0 AND If 44AD Table in S. No. 61 of P&amp;L is not filled AND In Schedule NOB - Nature of Business is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004,16005,16008,16018,18001,18002,18003,18004,18005,18010,18011,18012,18013,18014,20010,20012, 14001,14002, 14003,14004,14005,14006,14008,16007,18015,18016,20011,18017</p>
<p>257</p>	<p>Presumptive taxation is not applicable to assessee other than resident individual and H.U.F</p>	<p>The Status of the assessee is Other than Resident – Individual HUF  AND  In Schedule BP Income u/s 44AD or 44ADA at S. No. 39(i) / 39(ii) is more than Zero.</p>
<p>258</p>	<p>Part A OI S. 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) is not consistent with with the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"</p>	<p>If S. No. 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS</p>

259	Part A OI S. 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) is not consistent with the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)"	If S. No. 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS
260	Part A OI, S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e	S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e
261	In Schedule Part A-OI, S. No. 6s..Total amount disallowable under section 36 (total of 6a to 6r) and sum of S. No. 6a to S. No. 6r are inconsistent.	In Schedule Part A-OI, sum of S. No. 6a to 6r is not equal to S.No. 6s
262	In Schedule Part A-OI, S. No. 7j.Total amount disallowable under section 37 (total of 7a to 7i) and sum of S. No. 7a to S. No. 7i are inconsistent.	In Schedule Part A-OI, S. No. 7.j.Total amount disallowable under section 37 (total of 7a to 7i) and sum of S. No. 7a to S. No. 7i are inconsistent.
263	In Schedule Part A-OI, S. No. 8A.j. Total amount disallowable under section 40 (total of 8A.a to 8A.l) and sum of S. No. 8A.a to S. No. 8A.l are inconsistent.	If the SUM of S.No. (8Aa to 8Al) of Part A-OI, is NOT EQUAL to S.No. (8Aj).
264	In Schedule Part A-OI, S. No. 9.f. Total amount disallowable under section 40A (total of 9a to 9e) and sum of S. No. 9a to S. No. 9e are inconsistent	If the SUM of S.No. (9a to 9e) of Part A-OI, is NOT EQUAL to S.No. (9f).
265	In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B and sum of S. No. 10a to S. No. 10g are inconsistent.	In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B(total of 10a to 10g) and sum of S. No. 10a to S. No. 10g are inconsistent.
266	In Schedule Part A-OI, S. No. 11h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent.	In Schedule Part A-OI, S. No. 11h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent.
267	In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h	In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h
268	Losses of current year to be carried forward at "Part B TI" is not equal to the "Total of Current year losses" of Schedule CFL.	In Part B TI, the value in Pt 18-Losses of current year to be carried forward (total of row xiv of Schedule CFL) should flow from Sch CFL

269	Short Term Capital Loss at Schedule CFL" is not equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of (2x +3x+4x+5x) of item E of schedule CG in the field pt. xiii.8c of Short Term Capital Loss in Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
270	Long Term Capital Loss at Schedule CFL is not equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of ((6x+7x +8x)of item E of schedule CG) in the field pt. 9C(xiii) of Long Term Capital Loss in Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
271	House Property Loss at Schedule CFL is not equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".	Enter the value mentioned at 2xviii of schedule CYLA in the field 4c(xiii) of schedule CFL
272	Business & Profession Loss (other than loss from speculative business and specified business) at Schedule CFL is not equal to the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA"	Enter sum of 3xviii of schedule CYLA in the field pt. 5xiii of Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
273	Speculative Business Loss at Schedule CFL is not equal to the amount at "Income/Loss from Speculative Business at Schedule BP".	Enter value mentioned at B43 of Schedule BP(if negative) in the field n 6xiii of Schedule CFL  Note: This rule will be applicable if return is filed under section 139(1)
274	Specified Business Loss at Schedule CFL is not equal to the amount at "Income/Loss from Specified Business at Schedule BP".	Enter value mentioned at C49 of Schedule BP(if negative) in the field n 7xiii of Schedule CFL Note: This rule will be applicable if return is filed under section 139(1)
275	Other sources loss at Schedule CFL is not equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".	Enter value mentioned at 8e of Schedule OS(if negative) in the field n 10xiii of Schedule CFL  Note: This rule will be applicable if return is filed under section 139(1)
276	In,Schedule BFLA S. No. 2(ii) is not equal to S. No. 4c(xii) of CFL	Schedule BFLA S. No. 2(ii) should be equal to S. No. 4c(xii) of CFL
277	In,Schedule BFLA S. No.2(xii) is not equal to S. No.10(xii) of CFL	Schedule BFLA S. No. 2(xii) should be equal to S. No. 10(xii) of CFL
278	In Schedule BFLA, S. No. 2xvi is not equal to sum of S. No.(2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x + 2xii+2xiii+2iv	Schedule BFLA S. No. 2xvi should be equal to sum of S. No. (2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x + 2xii+2xiii+2iv
279	In Schedule BFLA, S. No. xvii is not equal to sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)	If value at field xvii is not equal to the sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)

280	Schedule BFLA S. No. 3xvi should be equal to sum of S. No.(3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v )	Schedule BFLA S. No. 3xvi should be equal to sum of S. No.(3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v )
281	Schedule BFLA S. No. 4xvi should be equal to sum of S. No. (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4iv+4v )	Schedule BFLA S. No. 4xvi should be equal to sum of S. No. (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4iv+4v )
282	The value claimed as Brought forward allowance under section 35(4) set off in Sch BFLA should be same as reflecting in Sch UD	In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off is NOT EQUAL TO total of Col. 7 of UD
283	The value claimed as Brought forward depreciation set off in Sch BFLA should be same as reflecting in Sch UD	In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off is NOT EQUAL TO total of Col. 4 of UD
284	Schedule BFLA S. No. 1i should be equal to S. No. (5ii of schedule CYLA)	If value at field 1i is not equal to S. No. (5ii of schedule CYLA)
285	Schedule BFLA S. No. 1ii should be equal to S. No.(5iii of schedule CYLA)	If value at field 1ii is not equal to S. No.(5iii of schedule CYLA)
286	Schedule BFLA S. No. 1iii should be equal to S. No.(5iv of schedule CYLA)	If value at field 1iii is not equal to S. No.(5iv of schedule CYLA)
287	In Schedule BFLA, S. No. 1iv is not equal to S. No. 5v of schedule CYLA	If value at field 1iv is not equal to S. No.(5v of schedule CYLA)
288	In Schedule BFLA, S. No. 1v is not equal to S. No. 5vi of schedule CYLA	If value at field 1v is not equal to S. No.(5vi of schedule CYLA)
289	In Schedule BFLA, S. No. 1vi is not equal to S. No. 5vii of schedule CYLA	If value at field 1vi is not equal to S. No.(5vii of schedule CYLA)
290	In Schedule BFLA, S. No. 1vii is not equal to S. No. 5viii of schedule CYLA	If value at field 1vii is not equal to S. No.(5viii of schedule CYLA)
291	In Schedule BFLA, S. No. 1viii is not equal to S. No. 5ix of schedule CYLA	If value at field 1viii is not equal to S. No.(5ix of schedule CYLA)
292	Schedule BFLA S. No.1ix should be equal to S. No.(5x of schedule CYLA)	If value at field 1ix is not equal to S. No.(5x of schedule CYLA)
293	In Schedule BFLA, S. No. 1x is not equal to S. No. 5xi of schedule CYLA	If value at field 1x is not equal to S. No.(5xi of schedule CYLA)
294	In Schedule BFLA, S. No. 1xi is not equal to S. No. 5xii of schedule CYLA	If value at field 1xi is not equal to S. No.(5xii of schedule CYLA)
295	Schedule BFLA S. No.1xii should be equal to S. No.(5xiii of schedule CYLA)	If value at field 1xii is not equal to S. No.(5xiii of schedule CYLA)
296	In Schedule BFLA, S. No. 1xiii is not equal to S. No. 5xiv of	If value at field 1xiii is not equal to S. No.(5xiv of schedule CYLA)

	schedule CYLA	
297	In Schedule BFLA, S. No. 1xiv is not equal to S. No. 5xv of schedule CYLA	If value at field 1xiv is not equal to S. No.(5xv of schedule CYLA)
298	In Schedule BFLA, S. No. 1xv is not equal to S. No. 5xvi of schedule CYLA	If value at field 1xv is not equal to S. No.(5xvi of schedule CYLA)
299	In schedule CYLA S. No. 2xvii cannot be more than Rs. 200000	S. No. 2xvii cannot be more than Rs. 200000
300	In Schedule CYLA HP Income is not equal to S. No. 4 of Schedule HP	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to [ (-1) value Multiplied by ( 4 of Schedule HP)].
301	Other sources loss at Schedule CYLA is not equal to the amount at "Schedule OS".	If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to [ (-1) value Multiplied by ( 6 of Schedule OS)].
302	In Schedule CYLA, S. No. 2xvii i.e Total loss set off should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)	In Schedule CYLA, S. No. 2xvii i.e Total loss set off should be equal to sum of(2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)
303	In Schedule CYLA, S. No. 3xvii i.e Total loss set off should be equal to sum of ( 3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi)	In Schedule CYLA, S. No. 3xvii i.e Total loss set off should be equal to sum of ( 3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi)
304	In Schedule CYLA, S. No. 4xvii i.e Total loss set off should be equal to sum of ( 4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)	In Schedule CYLA, S. No. 4xvii i.e Total loss set off should be equal to sum of ( 4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)
305	In Schedule CYLA, S. No. 2xviii i.e Loss remaining after set-off is not equal to the output of S. No. 2i-2xvii	Value in 2xviii of Schedule CYLA is not equal to output of S. No. 2i-2xvii  Note : if result is -ve, restrict to Zero
306	In Schedule CYLA, S. No. 3xviii i.e. Loss remaining after set-off is not equal to the output of S. No. 3i-3xvii	Value in 3xviii of Schedule CYLA is not equal to output of S. No. 3i-3xvii  Note : if result is -ve, restrict to Zero
307	In Schedule CYLA, S. No. 4xviii i.e. Loss remaining after set-off is not equal to the output of S. No. 4i-4xvii	Value in 4xviii of Schedule CYLA is not equal to output of S. No. 4i-4xvii  Note : if result is -ve, restrict to Zero

308	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off is not equal to the output of Col No. 1-2-3-4	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4  Note : if result is -ve, restrict to Zero. Check for all rows.
309	In Schedule CYLA Income from Business & profession (excluding Income from speculation income and income from specified business) should be equal to amount specified in Schedule BP	In Schedule CYLA, enter amount in 1iv equal to A38 of Schedule BP.  Note : only if A38 is +ve.
310	In Schedule CYLA Speculative Income should be equal to S. No. 3ii of Table E Schedule BP	In Schedule CYLA Speculative Income should be equal to S. No. 3ii of Table E Schedule BP
311	In Schedule CYLA Specified business Income should be equal to S. No. 3iii of Table E of Schedule BP	In Schedule CYLA Specified business Income should be equal to S. No. 3iii of Table E of Schedule BP
312	In Schedule CYLA Short term capital gain @15% should be equal to S. No. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to S. No. 9ii of item E of schedule CG
313	In Schedule CYLA Short term capital gain @30% should be equal to S. No. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to S. No. 9iii of item E of schedule CG
314	In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to S. No. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to S. No. 9iv of item E of schedule CG
315	In Schedule CYLA Short term capital gain taxable at special rates in India as per DTAA should be equal to S. No. 9v of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to S. No. 9v of item E of schedule CG
316	In Schedule CYLA Long term capital gain taxable @10% should be equal to S. No. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to S. No. 9vi of item E of schedule CG
317	In Schedule CYLA Long term capital gain taxable @20% should be equal to S. No. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to S. No. 9vii of item E of schedule CG
318	In Schedule CYLA Long term capital gain taxable as per DTAA @special rate should be equal to S. No. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to S. No. 9viii of item E of schedule CG
319	In Schedule CYLA Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to S. No. 6 of Schedule OS	Value in 1xiv of Schedule CYLA is not equal to S. No. 6 of schedule OS(provided 6 is positive)

320	In Schedule CYLA Profit from owning and maintaining race horses should be equal to S. No. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to S. No. 8e of schedule OS (provided that 8e is positive)
321	In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to S. No. 2f of Schedule OS	Value in 1xvi of Schedule CYLA is not equal to S. No. 2f of schedule OS
322	In Schedule CYLA Salary Income should be equal to S. No. 6 of Schedule Salary	Value in 1ii of Schedule CYLA is not equal to 6 of Schedule S
323	In Schedule RA, Total donation is not equal to donation in cash + Donation in other mode	If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode
324	In Schedule RA If total donation in cash , should be equal to the sum of individual value of donation in cash	If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash  Total of Cash donation is not equal to sum of individual rows
325	In Schedule RA If total donation in other mode , should be equal to the sum of individual value of donation in other than cash	If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other than cash  Total of donation Other mode than Cash is not equal to sum of individual rows
326	In Schedule RA, Total donation is not equal to sum of individual value of total donation	If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows
327	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
328	In Schedule AMT, S. No. 2b is not equal to sum of Schedule 10AA	S. No. 2b of Sch AMT is not equal to S. No. c of schedule 10AA
329	In Schedule ICDS, S. No. 11a is not equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive	If value at field 11a is not equal to the sum of S. No. (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive
330	In Schedule ICDS, S. No. 11b is not equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if negative	If value at field 11b is not equal to the sum of S. No. (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is negative
331	In Schedule TPSA, Income tax payable is less then 18% of amount of primary adjustment	In Schedule TPSA, Sr. No. 2a is less than 18% of sr. no. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time"
332	In Schedule TPSA, Surcharge is less then 12% of amount of Additional income tax payable	In Schedule TPSA, Sr. No. 2b is less than 12% of (2a "Additional Income tax payable )
333	In Schedule TPSA, Health & Education cess is less then 4% of	In Schedule TPSA, Sr. No. 2c is less than 4% of (2a +2b)

	amount of Additional income tax payable+Surcharge	
334	In Schedule TPSA, total additional tax payable is less than sum of Additional income tax payable+Surcharge+Health & education cess	In Schedule TPSA, Sr. No. 2d is less than sum of (2a +2b+2c)
335	In Schedule TPSA, the amount in taxes paid is greater than sum of amount deposited	In Schedule TPSA, Sr. No. 3 is greater than sum of amount deposited in Row 9
336	In Schedule TPSA, the net tax payable is not equal to the difference of total additional tax payable and taxes paid	In Schedule TPSA, Sr. No. 4 is not equal to (2d-3)
337	In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" and schedule TPSA is blank	In Schedule Part A-OI, Sr. No. 17 flag is yes and Schedule TPSA is blank
338	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date" cannot be after Sytem date
339	If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L can not be blank	Part A -General -Audit information, S. No. b (44AB) is Yes and Part A BS and Part A P&L are blank (i.e.,Zero or Null)
340	"Sources of funds" should match with "Total application of funds" in Balance sheet	S.No 4.-" Sources of funds" is NOT EQUAL TO S.No 5 Total application of funds in Balance sheet
341	In Part A- BS-Sources of funds, total of Proprietor's fund should be equal to sum of proprietor's Capital and total Reserve and surplus	If S. No. 1c is not equal to sum of S. No. 1a + 1bv
342	In Part A- BS-Sources of funds, Total Loan Funds should be equal to sum of "Secured Loans and "Unsecured Loans"	If S. No. 2c is not equal to sum of S. No. 2 (aiii + biiii)
343	In Part A- BS-Sources of funds "total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds and Deferred Tax Liability	If S. No. 4 is not equal to sum of S. No. (1c + 2c +3)
344	In Part A- BS- Application of funds, total of investments should be equal to sum of Long term Investments and Short term Investments	If S. No. 2c is not equal to sum of S. No. 2 (aiii + biv)
345	In 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	If S. No. 3av is not equal to sum of S. No. 3a (iE + aii + iiiC + aiv)



346	In 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	If S. No. 3e is not equal to difference of S. No. (3c – 3diii)
347	In 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 (Pt 4d)	If S. No. 5 is not equal to sum of S. No. (1e + 2c + 3e +4d)
348	The assessee is governed by Portuguese Code but "PAN/Aadhaar of Spouse" is not provided.	If section 5A flag in Schedule General Information is "Y" then PAN/Aadhaar of the spouse is mandatory.
349	In Schedule 5A, S. No. 5 Total is not equal to sum of S. No. (1+2+3+4)	In Schedule 5A, S. No. 5 Total should be equal to sum of S. No. (1+2+3+4)
350	In Schedule ESR, S. No. 4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and S. No. 3-S. No. 2 are inconsistent.	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR.
351	Schedule ESR S. No. x is not equal to sum of S. No. i+ii+iii+iv+v+vi+vii+viii+ix	If the value at field x is not equal to sum of S. No. i+ii+iii+iv+v+vi+vii+viii+ix
352	In Schedule DPM value at Sr. no. 6 should be equal to (3+4-5) Or enter zero if result is negative	If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative
353	In Schedule DPM value at Sr. no. 9 in should be equal to (7-8). Or enter zero if result is negative	If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative
354	Sr.no 15 in Schedule DPM should be sum of Sr.no (10+11+12+13+14)	The value at field (15) of schedule DPM should be equal to sum of S. No. (10+11+12+13+14).
355	Sr.no 17 in Schedule DPM should be sum of Sr.no (15-16)	The value at field (17) of schedule DPM should be equal to sum of S. No. (15-16).
356	Schedule DOA Amount on which depreciation at full rate to be allowed should be equal to S. No. 3 + 4 -5 or 0 if the value is negative	If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative
357	Schedule DOA, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative
358	Sr.no 12 in Schedule DOA should be sum of Sr.no (10+11)	The value at field (12) of schedule DOA should be equal to sum of si No. (10+11).
359	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13
360	Schedule DOA S. No. 18 should be equal to S. No. 6+9-12	If the Value at field 18 is not equal to S. No. 6+9-12 or Zero if result is negative

361	Schedule DEP, Total depreciation on plant and machinery should be equal to sum of S. No. 1a + 1b + 1c+1d	S. No. 1d of schedule DEP should be equal to sum of 1a + 1b + 1c+1d
362	Schedule DEP, total depreciation should be equal to sum of S. No. 1e+2d+3+4+5	S. No. 6 of schedule DEP should be equal to sum of S. No. 1e+2d+3+4+5
363	Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to S. No. 17i or 18i of schedule DPM as applicable	S. No. 1a of schedule DEP should be equal to S. No. 17i or 18i of schedule DPM
364	Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to S. No. 17ii or 18ii of schedule DPM as applicable	S. No. 1b of schedule DEP should be equal to S. No. 17ii or 18ii of schedule DPM
365	Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to S. No. 17iii or 18iii of schedule DPM as applicable	S. No. 1c of schedule DEP should be equal to S. No. 17iii or 18iii of schedule DPM
366	Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to S. No. 17iv or 18iv of schedule DPM as applicable	S. No. 1d of schedule DEP should be equal to S. No. 17iv or 18iv of schedule DPM
367	Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to S. No. 14ii or 15ii of schedule DOA as applicable	S. No. 2a of schedule DEP should be equal to S. No. 14ii or 15ii of schedule DOA
368	Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to S. No. 14iii or 15iii of schedule DOA as applicable	S. No. 2b of schedule DEP should be equal to S. No. 14iii or 15iii of schedule DOA
369	Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to S. No. 14iv or 15iv of schedule DOA as applicable	S. No. 2c of schedule DEP should be equal to S. No. 14iv or 15iv of schedule DOA
370	Schedule DEP block of furniture and fittings should be equal to S. No. 14v or 15v of schedule DOA as applicable	S. No. 3 of schedule DEP should be equal to S. No. 14v or 15v of schedule DOA
371	Schedule DEP block of intangible assets should be equal to S. No. 14vi or 15vi of schedule DOA as applicable	S. No. 4 of schedule DEP should be equal to S. No. 14vi or 15vi of schedule DOA
372	Schedule DEP block of ships should be equal to S. No. 14vii or 15vii of schedule DOA as applicable	S. No. 5 of schedule DEP should be equal to S. No. 14vii or 15vii of schedule DOA
373	If S. No. 1e of Schedule DCG is not equal to sum of 1a + 1b + 1c+	If S. No. 1e is not equal to sum of 1a + 1b + 1c+ 1d

	1d	
374	If S. No. 2d of schedule DCG is not equal to sum of S. No. 2a + 2b + 2c	If S. No. 2d is not equal to sum of S. No. 2a + 2b + 2c
375	Schedule DCG, total deemed capital gains on sale of depreciable assets should be equal to sum of S. No. 1e+2d+3+4+5	If S. No. 6 is not equal to sum of S. No. 1e+2d+3+4+5
376	S. No. 1a of schedule DCG is not equal to S. No. 20i of schedule DPM	S. No. 1a of schedule DCG is not equal to S. No. 20i of schedule DPM
377	S. No. 1b of schedule DCG is not equal to S. No. 20ii of schedule DPM	S. No. 1b of schedule DCG is not equal to S. No. 20ii of schedule DPM
378	S. No. 1c of schedule DCG is not equal to S. No. 20iii of schedule DPM	S. No. 1c of schedule DCG is not equal to S. No. 20iii of schedule DPM
379	Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to S. No. 20iv of schedule DPM	S. No. 1d of schedule DCG is not equal to S. No. 20iv of schedule DPM
380	Schedule DCG block of building entitled for depreciation at 5% should be equal to S. No. 17ii of schedule DOA	S. No. 2a of schedule DCG is not equal to S. No. 17ii of schedule DOA
381	Schedule DCG block of building entitled for depreciation at 10% should be equal to S. No. 17iii of schedule DOA	S. No. 2b of schedule DCG is not equal to S. No. 17iii of schedule DOA
382	Schedule DCG block of building entitled for depreciation at 40% should be equal to S. No. 17iv of schedule DOA	S. No. 2c of schedule DCG is not equal to S. No. 17iv of schedule DOA
383	Schedule DCG block of furniture and fittings should be equal to S. No. 17v of schedule DOA	S. No. 3 of schedule DCG is not equal to S. No. 17v of schedule DOA
384	Schedule DCG block of intangible assets should be equal to S. No. 17vi of schedule DOA	S. No. 4 of schedule DCG is not equal to S. No. 17vi of schedule DOA
385	Schedule DCG block of ships should be equal to S. No. 17vii of schedule DOA	S. No. 5 of schedule DCG is not equal to S. No. 17vii of schedule DOA
386	STCG on depreciable assets at Schedule CG is not equal to the amount at Schedule DCG	The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG
387	Part A Manufacturing Account, Total of Opening Inventory S. No. 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory S. No. 1Aiii is not equal to 1Ai+1Aii
388	Part A Manufacturing Account, Total of Direct expenses should be equal to the total of break-up of direct expenses	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii

389	Part A Manufacturing Account, Total Factory overheads should be equal to the sum of break-up of Factory overheads	Total Factory overheads as per S. No. 1Evii is not equal to the total of S. No. (Ei+Eii+Eiii+Eiv+Ev+Evi)
390	Part A Manufacturing Account, Total debits to manufacturing account as per S. No. 1F should be equal to S. No. 1(Aiii+B+C+D+Evii)	Total debits to manufacturing account as per S. No. 1F is not equal to S. No. 1(Aiii+B+C+D+Evii)
391	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock	In Part A Manufacturing Account the sum of 2i+2ii and S. No..2 are inconsistent
392	Part A Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account (1F - 2) should be equal to 1F-2	S. No. 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2
393	Part A Manufacturing Account, Negative signs will not be allowed other than in S. No. 3-Cost of Goods Produced – transferred to Trading Account	Value at field other than S. No. 3 of Manufacturing account is negative
394	In schedule, Part A-Trading Account the breakup of other operating revenue is not consistent with total other operating revenue (S. No. 4.Aiiic).	In Part A -Trading Account-sum of S. No. 4Aiii(a)+4Aiii(b) is not consistent with value in S. No. 4Aiii(c )
395	In Part A-Trading Account, Sl.No. 4A(iv) "Total A (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).	In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at S. No. 4A(iv) are inconsistent
396	In Part A-Trading Account, Sl.No. 4A(Cix) is not equal to total of S. No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii	In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in S. No. 4Cix is not equal to total of S. No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
397	In Part A-Trading Account, Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix)	Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix)
398	In Part A Trading Account, Total Direct expenses is not equal to sum of carriage Inward, power and fuel and other direct expenses	Direct expenses in S. No. 9 is not equal to sum of 9i+9ii+9iii
399	In Part A Trading Account, Total of Duties and taxes, paid or payable, in respect of goods and services purchased is not equal to 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi	Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi

400	Part A Trading Account, Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 should be equal to S. No. sum of S. No. (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 is not equal to S. No. (6-7-8-9-10xii-11)
401	Part A Trading Account, Negative signs should not be allowed other than in S. No. 11 and/or 12	Value at field other than S. No. 11 and/or 12 of Trading account is negative
402	Value mentioned in S. No. 11 Cost of Goods Produced – transferred from Manufacturing Account is not equal to value mentioned in S. No. 3 of Part A Manufacturing Account Cost of goods produced – Transferred to trading Account	S. No. 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to S. No.. 3 of Part A Manufacturing Account- Cost of Goods Produced – transferred to Trading Account.
403	Amount mentioned at S. No. 13 Gross profit transferred from Trading Account is different from S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account ) of Part A trading account	S. No. 13 Gross profit transferred from Trading Account of Part A P&L should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account ) of Part A trading account
404	In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at S. No. 14.xic is not consistent with total of in S. No. 14.x.(ia + ib)	In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at S. No. 14.xic shall be equal to sum of S. No. 14.x.(ia + ib)
405	In schedule Part A-P & L, total of other income is not equal to the sum of break up of other income.	Sum of other income S. No. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xic) is not equal to total of other income in Schedule Part A- P&L
406	Part A P&L, S. No. 15 Total of credits to profit and loss account (13+14xii) is not equal to the sum of S. No. 13+14xii	In part A P& L S. No.. 15 should be equal to sum of 13+14xii
407	Part A P&L, If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank
408	In Part A P&L, S. No. 22xi Compensation to employees is not equal to sum of 22i to 22x	S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x
409	In Part A P&L, S. No. 23v Total expenditure on insurance is not equal to the sum of Medical Insurance, Life Insurance, Keyman's Insurance and Other Insurance including factory, office, car, goods, etc.	S. No. 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of S. No. 23i + 23ii + 23iii + 23iv)
410	In Part A P&L, Total Commission is not 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	S. No. 30iii commission should be equal to S. No. 30i+30ii

411	Part A P&L, Total Royalty is not 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	S. No. 31iii Royalty should be equal to S. No. 31i+31ii
412	In Part A P&L, S. No. 32iii Professional / Consultancy fees / Fee for technical services is not 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	S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii
413	In Sch P&L , breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total	S. No. 44x Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of S. No. 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
414	In Part A P&L, S. No. 46 Other expenses is not equal to the sum of individual fields	S. No. 46 Other expenses should be equal to sum of 46i+46ii
415	Part A P&L, S. No. 47 total Bad Debt is not equal to the sum of Individual fields	In schedule Part A-P & L, the sum of Bad Debts, amount entered in S. No. 47i + 47ii + 47iii shall be consistent with total of S. No. 47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii )
416	In Part A P&L, S. No. 50 Profit before interest, depreciation and taxes is not 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))	S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
417	In Part A P&L, S. No. 51iii is not 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	S. No. 51iii interest should be equal to S. No. 51i+51ii
418	In Part A P&L, S. No. 53 Net profit before taxes is not equal to the sum of (Profit before Interest, depreciation and taxes-Total Interest-Depreciation and amortization)	S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52
419	In Part A P&L, S. No. 56 Profit after tax is not equal to the sum of (Net Profit before Taxes- provision for current tax-provision for deferred tax)	S. No. 56 Profit after tax should be equal to 53 - 54 - 55
420	In Part A P&L, S. No. 58 is not equal to sum of sr. no. 56 +sr. no. 57	S. No. 58 Amount available for appropriation, should be equal to 56+57

421	Part A P&L, S. No. 60 Balance carried to balance sheet in proprietor's account is not equal to with difference between Amount available for appropriation and Transferred to Reserve and Surplus	S. No. 60 Balance carried to balance sheet in proprietor's account should be equal to S. No. 58 –59
422	In Part A P&L, S. No. 61(i)Gross Turnover or Gross Receipts is not equal to the sum of Individual fields	S. No. 61(i) Gross Turnover or Gross Receipts should be equal to sum of S. No. 61ia + 61ib
423	In Part A P&L, S. No. 61(ii)Presumptive Income under section 44AD is not equal to the sum of Individual fields	S. No. 61(ii) Presumptive Income under section 44AD should be equal to sum of S. No. 61iia + 61iib
424	In Profit & Loss A/c field 61(ii)(a) cannot be less than 6% of field 61(i)(a).	S. No. 61iia cannot be less than 6% of the amount in S. No. 61ia
425	In Profit & Loss A/c field 61(ii)(b) cannot be less than 8% of field 61(i)(b).	S. No. 61iib cannot be less than 8% of the amount in S. No. 61ib
426	Income claimed u/s 44AD can not be more than gross receipts	Part A P&L - S. No. 61ib is Less than 61iib
427	Income claimed u/s 44AD can not be more than gross Turnover	Part A P&L - S. No. 61ia is Less than 61iia
428	In Profit & Loss A/c., S. No. 62ii cannot be less than 50% of the amount in S. No. 62i	if S. No. 62ii is less than 50%of 62i
429	In schedule BP if "business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.	If In Part A P&L "business code" u/s 44AD is selected and income in field 61(i) and/or 61(ii) is zero or null
430	Nature of business must be filled by the assessee if 61(i) and /or (ii) is greater than zero	If S. No. 61 nature of business is blank and S. No. 61 (i) and/or 61(ii) is greater than zero
431	If "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.	If In Part A P&L "business code" u/s 44ADA is selected and income in field 62(i) and/or 62(ii) is zero or null
432	Nature of profession must be filled by the assessee if 62(i) and /or (ii) is greater than zero	If S. No. 62 nature of Profession is blank and S. No. 62 (i) and/or 62(ii) is greater than zero
433	If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.	If In Part A P&L "business code" u/s 44AE is selected and income in field 63(i) and/or 63(iii) is zero or null
434	Nature of business must be filled by the assessee if 63(ii) in P&L is greater than zero	If S. No. 63 nature of business is blank and S. No. 63(ii) is greater than zero
435		Part A P&L - S. No. 62ii is more than 62i
436	In schedule BP value mentioned in the field "Section 44AD" is not equal to the amount mentioned at the field" Presumptive income under section 44AD" of Schedule P&L.	If S. No. 36(i) is not equal to 61(ii) of schedule P&L

437	In schedule BP field 36(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.	If S. No. 36(ii) is not equal to 62(ii) of schedule P&L
438	In schedule BP field 36(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.	If S. No. 36(iii) is not equal to 63(ii) of schedule P&L
439	The value at filed "63(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE in schedule Profit & Loss A/c should be filed.	In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 63(ii) (Presumptive Income) is MORE THAN ZERO but details in table from "registration no.of vehicle" to "Presumptive income" were not filled
440	Total presumptive income from goods carriage u/s. 44AE in field 63(ii) is not equal to the breakup of presumptive income u/s. 44AE in column 5	Part A P&L - S. No.. 63(ii) is not equal to column 5 "Presumptive income u/s 44AE "
441	In "Schedule Profit & Loss A/c" 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.	In schedule 44AE, total of all such individual rows is MORE THAN 120.
442	In "Schedule Profit & Loss A/c" 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.	In S. No. 63 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months
443	Presumptive Business Income Under Section 44AD cannot be claimed by Non-Resident.	status in Part A - General is selected as non resident and value at field 44AD & 44ADA is greater than Zero



<p>444</p>	<p>Income under business and profession is claimed but gross receipts are not mentioned in profit and loss account OR Profit shown is less than 50% of gross receipts but details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not filled up</p>	<p>44AB Flag = No in Audit information schedule AND In Part B – TI, Total Income &gt; 2,50,000/- AND Presumptive income u/s 44ADA field in Schedule BP &gt; Zero AND All other fields in Schedule BP = Zero or Null AND 44ADA income in Schedule BP &lt; 50% of (sum of item 4B (Gross Receipts from profession) of Trading account, 62(i) of P&amp;L and 64(ii)(a) (Gross receipts from profession in no accounts case)  OR  Item 4B (Gross Receipts from profession) of Trading account &gt; Zero/Null AND/OR Sr.No.64 (ii)a (Gross Receipts in case of No accounts case) of Part B-P&amp;L &gt; Zero/Null AND Sr.No.62(i) of P&amp;L &gt; Zero/Null AND 44ADA in Schedule BP&gt;Zero/Null AND In Part B-TI, Total Income &gt; 2,50,000/- AND 44ADA in Schedule BP &lt;S. No.. 1 of ScheduleBP And 44ADA in Schedule BP&lt; 50% of S. No. 62(i)(Gross receipts u/s.44ADA)  OR  44ADA in Schedule BP&gt;Zero And Item 4B (Gross Receipts from profession) of Part A-P&amp;L = Zero/Null And S.No. 64(ii)(a) (Gross Receipts from profession in case of No accounts case) of P&amp;L = Zero/Null and S. No. 62(i) of P*L - Zero/null  Note: 1) While computing 50% in the above conditions, a threshold benefit of Rs.1,000/- to be given</p>
<p>445</p>	<p>In schedule P&amp;L Net profit is not equal to difference between Gross profit and Expenses in point 64(i)(d)</p>	<p>In Schedule P&amp;L, S.No 64(i)(b)- Sr.no 64(i)(c) NOT equal to S.No 64(i)(d)</p>

446	In schedule P&L Net profit is not equal to difference between Gross profit and Expenses in point 64(ii)(d)	In Schedule P&L, Sr.no 64(ii)(b)- Sr.no 64(ii)(c) should be equal to Sr.no 64(ii)(d)
447	In Schedule P&L, Gross profit can not be more than Gross Turnover/Receipts for assessee carrying on the business where books of accounts are not maintained	In Schedule P&L, Si.no 64(i)(b) is more than Si.no64(i)(a)
448	In Schedule P&L, Gross profit can not be more than Gross Receipts for assessee carrying on profession where books of accounts are not maintained	In Schedule P&L, Si.no 64(ii)(b) is more than Si.no 64(ii)(a)
449	In Schedule P&L, Gross turnover is not equal to sum of turnover received Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date and Any other mode in Schedule Profit and Loss pt(64ia)	S. No. 64ia should be equal to sum of S. No. 64ia1+64ia2
450	In Schedule P&L, Gross Receipts does not tally with sum of receipts received Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date and Any other mode in Schedule Profit and Loss pt(64iia)	S. No. 64iia should be equal to sum of S. No. 64iia1+64iia2
451	Part A P&L, Total profit as per 64iii is not equal to sum of net profit from Business and Net profit from Profession	Total profit as per 64iii should be equal to sum of 64i+64ii
452	Part A P&L, S. No. 65iv Net income from speculative activity is not equal with the difference between Gross profit (65ii) and Expenses 65(iii)	S. No. 65iv Net income from speculative activity should be equal to Gross profit (65ii)- Expenses 65(iii)
453	Assessee should enter valid Mobile Number	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits.  Please note that mobile no starting with zero is not valid.
454	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	If PAN in personal info and verification PAN is same AND date of birth of the assessee is less than 18 years.

	required functions.	
455	Taxpayer is an HUF and claiming relief u/s 89	In Filing status assessee is HUF, S. No. 6a (Relief u/s 89) in Part B-TTI cannot be claimed
456	The name as entered by you in the return does not match with the name as per the PAN date base	The name as entered by you in the return does not match with the name as per the PAN date base.
457	Tax payer claiming benefit of senior citizen & super senior citizen but date of birth is not matching with PAN database/ Aadhaar database	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 Note: This rule is applicable only if status of assessee is individual
458	If the original return is filed under section 142(1) then tax payer cannot file revised return	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
459	In Part A General, "Whether you have held unlisted equity shares at any time during the previous year?" Flag is selected as "Yes" but the details are not filled	In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled
460	In Part A General information Filing status 5A Flag is Y but schedule 5A is not filled	In Part-A general S. No. F "status 5A" is Yes -and None of the columns in Schedule 5A are filled
461	Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)" is not filled.
462	If in verification part 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 must be filled	If in Part- Verification capacity is selected as "Representative" from drop down & Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)" is not filled.
463	In Part A General, Are you filing return of income under Seventh proviso to Section 139(1) Flag is Y but details are not provided	In Part-A general if Yes is selected in "Are you filing return of income under Seventh proviso to Section 139(1) " AND Details are not filled  Note: This rule is applicable only if status of assessee is individual
464	In Part A General, Whether you were Director in a company at any time during the previous year? Flag is Y than the details should be filled	In Part-A general if Yes is selected in "were Director in a company at any time during the previous year?" AND at least one row is not filled

465	Donee PAN mentioned in Schedule 80G cannot be the 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 .
466	In Part A General information, if Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished	Audit information, S. No. b and c are selected as 'Yes' and S. No. C(1), C(2), C(3) , C(6), C(7) are blank
467	In Part A General information, Field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB can not be blank	Audit Information, S. No. a2 cannot be blank
468	In Part A General information, If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB as no, a2i cannot be left blank	Audit Information, S. No. a2i cannot be blank, if a2 is selected as no
469	In Part A General information, If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB as Yes, a2ii cannot be left blank	Audit Information, S. No. a2ii cannot be blank, if a2 (i) is selected as Yes
470	In Part A General information, If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB as no, a2iii cannot be left blank	Audit Information, S. No. a2iii cannot be blank, if a2 (i) is selected as Yes
471	In Part A General information, If assessee enters date in Date of audit report as greater than system date	"Date of Audit report" in Part A General : Audit Information at C-7 , D(i), D (ii), e(iv) cannot be greater than system date
472	Income from Patent u/s 115BBF is claimed by Non resident.	In Filing status Residential Status is "Non Resident" and S. No. 2dxvi (115BBF) of Schedule OS or 4a 3e (115BBF) in Schedule BP is greater than Zero
473	In Schedule VIAA- Deduction u/s 80C to 80GGC is claimed then drop down for "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?" must be selected	In Part C- Deductions and Taxable total Income, user 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

474	In Schedule VI A , Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? Is yes but schedule DI is not filled	In Part B- Deductions and Taxable total Income, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule DI is blank/ null
475	Eligible amount of deduction during FY 2019-20 mentioned in schedule DI should match with system computed amount of deduction u/s 80C to 80GGC as per Part B- Deductions and Taxable total Income for the respective section	Section & 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 B- Deductions and Taxable total Income for the respective section mentioned by taxpayer
476	In Schedule VI A "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null	If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null
477	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 cannot exceed column no 2 of schedule DI	Amount in column no 3 is more than column no 2
478	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5  Note : round of each field total for +2 or -2.
479	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
480	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
481	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	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  Note : round of each field for +2 or -2.
482	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)  Note : round of each field for +2 or -2.

483	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13  Note : round of each field for +2 or -2.
484	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of S. No. (1+2+3+4+.....)	In Schedule 112A, Total should be equal to the sum of S. No. (1+2+3+4+.....)  Note : round of each field total for +2 or -2.
485	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5  Note : round of each field for +2 or -2.
486	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
487	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
488	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10  Note : round of for +2 or -2.
489	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)  Note : round of each field for +2 or -2.
490	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13  Note : round of each field for +2 or -2.
491	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 S. No. (1+2+3+4+.....)	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of S. No. (1+2+3+4+.....)  Note : round of each field total for +2 or -2.
492	In Schedule 80G, amount of deduction computed should not be more than the eligible amount	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
493	In "Schedule 80G" S. No. A/B/C/D if donation in cash is entered more than Rs 2,000/- then amount entered in donation in cash will not be considered for calculation of Eligible amount of donation.	in Schedule 80G S. No. A / B/ C/D donation in cash is more than Rs. 2000 in each field If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode
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497	in Schedule 80G, Total Donation at point A is not equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
498	in Schedule 80G, Total Donation at point B is not equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode
499	in Schedule 80G, Total Donation at point C is not equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode
500	in Schedule 80G, Total Donation at point D is not equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode
501	In Sch 80G, Total Donation at point E is not equal to the sum of (Aiii+Biii+Ciii+Diii)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
502	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f" in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero
503	Ownership of house is selected as co-owned house property but assessee's share and co-owner(s) share is not equal to 100 %.	In schedule HP, the answer to the question "Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%.
504	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties ).
505	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero	If in "Schedule HP", Co-owned Flag is Y and Assessee's share of percentage in property is ZERO and S. No. "1h" is greater than ZERO.
506	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null
507	In Schedule HP, Type of "House Property" is selected as "Self-occupied" but Interest on borrowed capital from HP is more than 2,00,000	If type of House property is selected as "SOP", and value at field 1h, 2h....n..... of Schedule HP is greater than 2 lakh.
508	In Schedule HP, S. No. 4 should be equal to sum of Sr.no 1k+2K+3	If the value at field 4 is NOT Equal to Sum of SI no. 1k+2K+...+3

509	In case of type of property is let out or deemed let out than Gross rent received/ receivable/ lettable value should be more than zero	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
510	In Schedule HP, S. No. 1e - Annual Value should be output of S. No. (1a- 1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of SI no. (1a-1d)
511	In Schedule HP, S. No. 1d -Total should be output of S. No. (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of SI no. (1b+1c)
512	In Schedule HP, S. No. 1i -Total should be output of S. No. (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of SI no. (1g+1h)
513	In Schedule HP - S. No. 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of SI no. (1f-1i+1j)
514	In Schedule HP, S. No. 3 Pass through income is not equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP S. No. 3 is not equal to the sum of net income col. 9 of S. No. (i) of Sch PTI against all the Names of business trust / investment fund
515	In Schedule HP, more than two house is claimed to be self occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property	In Schedule HP, more than two house is claimed to be self occupied  or  annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property
516	In Schedule 80D, Deduction at S. No. 1a is not equal to sum of S. No. (i+ii)	In Schedule 80D, Deduction at S. No. 1a should be equal to sum of S. No. (i+ii)  Note: This validation to be checked if value at S. No. (i+ii) is less than 25000
517	Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 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
518	In Schedule 80D, Deduction at S. No. 1b is not equal to sum of S. No. (i+ii+iii)	In Schedule 80D, Deduction at S. No. 1b should be equal to sum of S. No. (i+ii+iii)  Note: This validation to be checked if value at S. No. 2b (i+ii+iii) is less than 50000
519	In Schedule 80D, Deduction at S. No. 2a is not equal to sum of S. No. (i+ii)	In Schedule 80D, Deduction at S. No. 2a should be equal to sum of S. No. (i+ii)  Note: This validation to be checked if value at S. No. (i+ii) 2a is less than 25000



520	In Schedule 80D, Deduction at S. No. 2b is not equal to sum of S. No. (i+ii+iii)	In Schedule 80D, Deduction at S. No. 2b should be equal to sum of S. No. (i+ii+iii)  Note: This validation to be checked if value at S. No. 2b (i+ii+iii) is less than 50000
521	In Schedule 80D, Eligible amount of deduction at S. No. 3 is not equal to sum of S. No. (1a+1b+2a+2b)	In Schedule 80D, Eligible amount of deduction at S. No. 3 should be equal to sum of S. No. (1a+1b+2a+2b) subject to GTI  Note: This validation to be checked if value of S. No. (1a+1b+2a+2b) at S. No. 3 is less than 100000
522	80G claimed in Sch VI A but details not provided in Schedule 80G	In schedule VI A , value in field 80G (Pt. m) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
523	80D claimed in Sch VI A but details not provided in Schedule 80D	In Schedule VI A , value in field 80D (Pt. f) System calculated value is greater than zero AND In "80D schedule", the field S. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
524	80D claimed in Income Details Deduction under Chapter VIA should be equal to Eligible amount of deduction of Schedule 80D subject to GTI	In schedule Income Details, in S. No. B5(f) value in field 80D is not equal to the field S. No. 3 "Eligible Amount of Deduction" of Schedule 80D subject to GTI
525	In Schedule S, S. No. 1 Gross Salary (1a + 1b + 1c) should be equal to the sum of S. No. 1a+1b+1c	In "Schedule S" if value at S. No. 1 is not equal to sum of S. No. 1a+1b+1c  Note : This check also needs to be done when there are multiple employment details
526	In Schedule S, S. No. 2 Total Gross Salary(from all employers) should be sum of S. No. 1 +....	In "Schedule S", S. No. 2 Total Gross Salary should be sum of S. No. 1 +.... Of all employers.
527	In Schedule S, S. No. 3 Allowances to the extent exempt u/s 10 is not equal to the sum of all the dropdowns	In Schedule S, S. No. 3 Allowances to the extent exempt u/s 10 should be sum of all the dropdowns
528	In Schedule S , S. No. 4 Net Salary should be output of S. No. 2 - 3	In "Schedule S", if value at S. No. 4 is not equal to difference of S. No. 2-3 Note: This rule will be applicable if 2 is greater than 3 If 2 < 3, then 4 should be "Zero"
529	In Schedule S, S. No. 5 Deductions u/s 16 (5a+5b+5c) should be sum of 5a+5b+5c	In "Schedule S" If value at S. No. 5 is not equal to sum of S. No. 5a+5b+5c
530	In Schedule S, S. No. 6 Income chargeable under Salaries should be output of S. No. 4-5	In "Schedule S" If value at 6 is not equal to difference of 4-5 Note: This rule will be applicable if 4 is greater than 5

531	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed Rs20 lakhs	Deduction under Sch S in 3 "Exemption u/s 10(10) for gratuity "is more than Sch S in (1a) "Gratuity" OR Deduction under Sch S -3 "Exemption u/s 10(10) for gratuity" is more than Rs. 20 Lakhs.
532	Exempt Allowance Sec 10(13A)- Allowance to meet expenditure incurred on house rent cannot 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)	If in Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " is more than [(50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the S. No. 1a of all employers of Sch S ] whichever is lower
533	In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of gross salary as reduced by HRA	In Schedule S, in Field 3, "Total value of allowances to the extent exempt u/s 10" excluding HRA u/s 10(13A) shall not exceed "Total of Gross Salary at S. No. 2as reduced by House Rent Allowance (of all the employers)
534	In Schedule Salary, Sum of Drop downs in S. No. 1a should be equal to S. No.. 1a	If 1a of Schedule S is not equal to sum of drop down of 1a
535	In Schedule Salary, Sum of Drop downs in S. No. 1b of Should be equal to S. No.. 1b	if 1b of Schedule S is not equal to sum of drop down of 1b
536	In Schedule Salary, Sum of Drop downs in S. No. 1c of should be equal to S. No.. 1c	If 1c of Schedule S is not equal to sum of drop down of 1c
537	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)	If Nature of Employer" is other than Central or State government or PSU and Value in field 5b is more than "Zero" Note: This rule shall be applicable only when none of the employer is Central or State Government or PSU .
538	For Central and State Govt and PSU employees the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary whichever is lower	If Nature of Employer" is Central or State government or PSU and Value in field 5b is more than 5000 or 1/5th of Basic Salary at 1a
539	Professional tax u/s 16(iii) will not be allowed for Pensioners	In Sch Salary, If all Nature of Employer" is "pensioners" and Value in field 5c is more than "Zero" Note : this rule will be applicable only if "nature of employment" is selected as "pensioner" in all blocks
540	Sec 10(10) - Entry in Sch S - 1a- S. No. 13 shall not be allowed against more than one Employer.	Entry in Sch S - 1a- S. No. 13 shall not be allowed against more than one Employer.
541	Sec 10(10A) - Entry in Sch S - 1a- S. No. 12 shall not be allowed against more than one Employer.	Entry in Sch S - 1a- S. No. 12 shall not be allowed against more than one Employer.

542	Schedule salary standard deduction u/s 16 should not exceed Rs 50,000 or salary whichever is less	Schedule S S. No. 5a should not exceed 50,000 or net salary as per S. No. 4 whichever is less
543	-	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to S. No. 1
544	In Schedule OS, S. No. 3c Deduction u/s 57 is not equal to the sum of S. No. 3a(i)+3a(ii)+3b	In Schedule OS - Sum of 3a(i)+3a(ii)+3b is not equal to 3c)
545	In Schedule OS, S. No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null than S. No. 3b Depreciation should not be greater than zero	In Schedule OS - 1c is equal to zero or null and S. No. 3b is greater than zero
546	In Schedule OS, S. No. 7 Income from other sources (other than from owning race horses) is not equal to sum of S. No. 2+6	In Schedule OS - Sum of S. No. 2+6(enter 0 if negative) is not equal to S. No. 7
547	In Schedule OS, S. No. 8e Balance is not equal to sum of S. No. 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to S. No. 8e
548	In Schedule OS, S. No. 9 Income under the head" Income from Other Sources" should be equal to sum of S. No. (7 +8e)	In Schedule OS - Sum of 7 + 8e( take 8e is zero if negative) is not equal to S. No. 9 Note: This rule will be applicable only if 8e is zero or more than zero
549	In Schedule OS, S. 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	In "Schedule OS" if 2e is not equal to sum of all the drop downs
550	In Schedule OS, S. No. 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax should be equal to sum of S. No. 1di+1dii+1diii+1div+1dv	value at S. No. 1d is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv
551	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 1a "Dividend , Gross"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1a" should not be more than sum of amounts of all dropdowns in field 1a
552	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"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1b" should not be more than sum of amounts of all dropdowns in field 1b
553	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"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1c" should not be more than sum of amounts of all dropdowns in field 1c

554	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 "	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1d" should not be more than isum of amounts of all dropdowns in field 1d
555	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 "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 2a at column 3 of table 2f should not be <del>is</del> more than value at field '2a' .
556	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" above	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2d" should not be more than sum of amounts of all dropdowns in field 2d e
557	In Schedule OS - column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2e <del>d</del> should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates" above	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of "Amount" for dropdown "2e <del>d</del> " should not be more than sum of amounts of all dropdowns in field 2e <del>d</del>
558	In Schedule OS, S. No. 6 Net Income from other sources chargeable at normal applicable rates is not equal to sum of S. No. 1(after reducing income related to DTAA portion)- 3 + 4 + 5)	In Schedule OS - Sum of S. No. 1(after reducing income related to DTAA portion)- 3+4+5 should be equal to 6  Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of S. No. 2f
559	In schedule OS, S. No. 2f , column 10 is should be lower of column 6 and column 9	In schedule OS, S. No. 2f column 10 is not lower of column 6 and column 9
560	In Schedule OS, S. No. 2 Income chargeable to tax at special rate is not equal to the sum of S. No. 2a+2b+2c+2d+2e +2f elements related to S. No. 1	In Schedule OS - Sum of 2a+2b+2c+2d+2e+2f elements related to S. No. 1 is not equal to S. No. 2  (For Non-residents , elements related to S. No. 1 to be considered only where TRC Flag is Y)
561	In schedule OS, S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y	In schedule OS, S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y

562	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in S. No. 1(e) 1	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in S. No. 1(e) 1
563	In Schedule OS, S. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)	In Schedule OS, S. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
564	In Schedule OS, S. No. 10 the quarterly break up of Dividend Income u/s 115BBDA should be equal to S. No. 2d(xv) Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA	In Schedule OS, S. No. 10 the quarterly break up of Dividend Income u/s 115BBDA (i+ii+iii+iv+v) should be equal to sum of S. No. 2d(xv) 115BBDA - Dividend Income from domestic company exceeding 10Lakh and 2e PTI-115BBDA - Dividend Income from domestic company exceeding 10Lakh and reduced by DTAA Income u/s. 115BBDA (PTI + oTher than PTI) Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of S. No. 2f
565	In Schedule OS, S. 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 S. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	In Schedule OS, S. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) (i+ii+iii+iv+v) should be equal to S. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB reduced by DTAA 115BB .  Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of S. No. 2f
566	Total of STCG in Schedule CG should be equal to the individual breakup of STCG in Schedule CG	Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
567	Total of LTCG in Schedule CG should be equal to the individual breakup of LTCG in Schedule CG	Value at field "B14" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3e + B4e + B5c +B6c+ B7e+ B8c+B9c+ B9f +B10e+ B11+ B12-B13a of Schedule CG .
568	In Schedule CG, S. No. C Income chargeable under the head "Capital Gain" should be equal to the sum of Total Short Term Capital Gain and Total Long Term Capital Gain	Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B14 of Schedule CG . Note: This rule will applicable only if B14 is positive.
569	In Schedule CG, Full Value of Consideration(Si no A1aiii) is zero then expenses(Si no A1b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. A1aiii) is zero and expenses (S. No. A1b(iv) are more than zero
570	In Schedule CG, Full Value of Consideration(Si no A3a) is zero than expenses(Si no A3b(iv) can	If In Schedule CG, Full Value of Consideration(S. No. A3a) is zero and expenses (S. No. A3b(iv) are more than zero

	not be claimed	
571	In Schedule CG, Full Value of Consideration(Si no A5aiii) is zero than expenses(Si no A5b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. A5aiii) is zero and expenses (S. No. A5b(iv) are more than zero
572	In Schedule CG, Full Value of Consideration(Si no A6aiii) is zero than expenses(Si no A6b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. A6aiii) is zero and expenses (S. No. A6b(iv) are more than zero
573	In Schedule CG, Full Value of Consideration(Si no B1aiii) is zero than expenses(Si no B1b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. B1aiii) is zero and expenses(S. No. B1b(iv) are more than zero
574	In Schedule CG, Full Value of Consideration(Si no B3a) is zero than expenses(Si no B3b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. B3a) is zero and expenses(S. No. B3b(iv) are more than zero
575	In Schedule CG, Full Value of Consideration(Si no B4a) is zero than expenses(Si no B4b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. B4a) is zero and expenses(S. No. B4b(iv) are more than zero
576	In Schedule CG, Full Value of Consideration(Si no B7a) is zero than expenses(Si no B7b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. B7a) is zero and expenses(S. No. B7b(iv) are more than zero
577	In Schedule CG, Full Value of Consideration(S. No. B10aiii) is zero and expenses(Si no B10b(iv) can not be claimed	If In Schedule CG, Full Value of Consideration(S. No. B10aiii) is zero but expenses(S. No. B10b(iv) are claimed
578	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG S. No. B12 is not equal to the sum of amount of net income/ loss of col. 9 of S. No. (ii)(b) of Sch PTI against all the Names of business trust / investment fund
579	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG S. No. A8 is not equal to the sum of amount of net income/ loss of col. 9 of S. No. (ii)(a)of Sch PTI against all the Names of business trust / investment fund
580	In schedule CG, S. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)
581	In schedule CG, S. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
582	In Schedule CG S. No. A1e of STCG should be the difference of A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d) Note: This rule will be applicable when (1c) is greater than (1d).
583	In Schedule CG S. No. A2c of STCG should be equal to A(2a-2b)	If in Sch CG A2c is not be equal to A(2a-2b)
584	In schedule CG, S. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)	If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii)

585	In schedule CG, S. No. A3c of STCG Balance should be equal to A(3a-biv)	If in Sch CG A3c is not equal to A(3a-biv)
586	In Schedule CG S. No. A3e of STCG should be equal to the sum of A(3c+3d)	If in Sch CG A3e is not be equal to A(3c+3d)
587	In Schedule CG S. No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG S. No. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib)
588	In Schedule CG, S. No. A5(a)(iii) should be equal to sum of A5[(a)(ic)+(a)(ii)]	If in Sch CG S. No. A5(a)(iii) is not equal to sum of A5[(a)(ic)+(a)(ii)]
589	In schedule CG, S. No. A5 biv Total should be equal to sum of A5(bi+bii+bi(iii))	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+bi(iii))
590	In schedule CG, S. No. A5c Balance should be equal to A5(a(iii)-biv)	If in Sch CG A5c Balance is not equal to A5(a(iii)-biv)
591	In Schedule CG S. No. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
592	In Schedule CG S. No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	If In Schedule CG S. No. A6(a)(ic) is lower of A6(a)(ia) or A6(a)(ib)
593	In Schedule CG, S. No. A6(a)(iii) should be equal to sum of A6[(a)(ic)+(a)(ii)]	If in Sch CG S. No. A6(a)(iii) is not equal to sum of A6[(a)(ic)+(a)(ii)]
594	In schedule CG, S. No. A6 biv Total should be equal to sum of A6(bi+bii+bi(iii))	If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+bi(iii))
595	In schedule CG, S. No. A6c Balance should be equal to A6(a(iii)-biv)	If in Sch CG A6c Balance is not equal to A6(a(iii)-biv)
596	In Schedule CG S. No. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)	If in Sch CG A6g is not equal to A(6c+6d+6e-6f)
597	In Schedule CG S. No. A7 of STCG should be equal to the sum of A(aX <sub>i</sub> +aX <sub>ii</sub> +aX <sub>n</sub> b)	If in Sch CG A7 is not equal to A(aX <sub>i</sub> +aX <sub>ii</sub> +-----+ aX <sub>n</sub> + b)
598	In Schedule CG S. No. A8 of STCG should be equal to the sum of (A8a + A8b + A8c)	If in Sch CG A8 is not equal to (A8a + A8b + A8c)
599	In schedule CG, S. No. B1 biv of LTCG Total should be equal to sum of B1(bi+bii+bi(iii))	If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+bi(iii))
600	In schedule CG, S. No. B1c of LTCG Balance should be equal to B1(a(iii)-biv)	If in Sch CG B1c is not equal to B1(a(iii)-biv)
601	In Schedule CG S. No. B1e of LTCG should be the difference of B(1c-1d)	If in Sch CG B1e is not equal to B(1c-1d) Note: This rule will be applicable when c > d.
602	In Schedule CG S. No. B2e of LTCG should be the difference of B(2c-2d)	If in Sch CG B2e is not equal to B(2c-2d) Note: This rule shall be applicable when 2e is greater than Zero.
603	In Schedule CG S. No. B2c of LTCG should be the difference of	If in Sch CG B2c is not equal to B(2a-2b)

	B(2a-2b)	
604	In schedule CG, S. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii)
605	In schedule CG, S. No. B3c of LTCG Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv)
606	In Schedule CG S. No. B3e of LTCG should be the difference of B(3c-3d)	If in Sch CG B3e is not equal to B(3c-3d) Note: This rule shall be applicable when 3e is greater than Zero.
607	In schedule CG, S. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)	If in Sch CG S. No. B4 biv is not equal to sum of B4(bi+bii+biii)
608	In schedule CG, S. No. B4c Balance should be equal to B(4a-biv)	If in Sch CG S. No. B4c is not equal to B(4a-biv)
609	In Schedule CG S. No. B4e of LTCG should be the difference of B(4c-4d)	If in Sch CG B4e is not equal to B(4c-4d) Note: This rule shall be applicable when 4e is greater than Zero.
610	In Schedule CG, S. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, S. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
611	In Schedule CG S. No. B5c of LTCG should be equal to B(5a-5b)	If in Sch CG S. No. B5c is not equal to B(5a-5b) Note: This rule is applicable if 5a is greater than 5b
612	In schedule CG, S. No. B6c LTCG on share or debenture should be equal to B(6a-6b)	If in Sch CG S. No. B6c is not equal to (6a-6b) Note: This rule is applicable if 6a is greater than 6b
613	In Schedule CG S. No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Sch CG S. No. B7(a)(ic) is lower of B7(a)(ia) or B7(a)(ib)
614	In schedule CG, S. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)	If in Sch CG B7 aiii Total is not equal to sum of B7(a)(ic+ii)
615	In schedule CG, S. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)	If in Sch CG S. No. B7 biv Total is not equal to sum of B7(bi+bii+biii)
616	In schedule CG, S. No. B7c Balance should be equal to B(7aiii-biv)	If in Sch CG S. No. B7c is not equal to B(7aiii-biv)
617	In Schedule CG S. No. B7e of LTCG should be equal to B(7c-7d)	If in Sch CG S. No. B7e is not equals to B(7c-7d) Note: This rule is applicable if 7c is greater than 7d
618	In Schedule CG, S. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, S. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
619	In Schedule CG S. No. B8c of LTCG should be equal to B(8a-8b)	If in Sch CG S. No. B8c is not equal to B(8a-8b) Note: This rule is applicable if 8a is greater



		than 8b
620	In schedule CG, S. No. B9c LTCG on share or debenture should be equal to B(9a-9b). If 9a is negative, no deduction will be allowed and 9c should be equal be 9a	If in Sch CG S. No. B9c is not equal to B(9a-9b) Note:1) if 9a>0 1(i) if(9a>=9b) then 9c=9a-9b 1(ii) if(9a<9b) then 9c =0 2) if 9a<=0 then 9c=9a
621	In Schedule CG S. No. B9f of LTCG should be equal to B(9d-9e). If 9d is negative, no deduction will be allowed and 9d should be equal be 9f	If in Sch CG S. No. B9f is not equal to B(9d-9e) Note:1) if 9d>0 & 1(i) if(9d>=9e) then 9f=9d-9e 1(ii) if(9d<9e) then 9f =0  2) if 9d<=0, then 9f=9d
622	In Schedule CG S. No. B10(a)(ic) should be higher of B10(a)(ia) or B10(a)(ib)	If in Sch CG B10(a)(ic) is lower of B10(a)(ia) or B10(a)(ib)
623	In schedule CG, S. No. B10 aiii Total should be equal to sum of B10(a)(ic+ii)	If in Sch CG B10 aiii Total is not equal to sum of B10(a)(ic+ii)
624	In schedule CG, S. No. B10 biv Total should be equal to sum of B10(bi+bii+biii)	If in Sch CG B10 biv Total is not equal to sum of B10(bi+bii+biii)
625	In schedule CG, S. No. B10c Balance should be equal to B(10aiii-biv)	If in Sch CG S. No. B10c Balance is not equal to B(10aiii-biv)
626	In Schedule CG S. No. B10e of LTCG should be equal to B(10c-10d)	If in Sch CG S. No. B9e B10e of LTCG is not equal to B(10c-10d) Note: This rule is applicable if 10c is greater than 10d
627	In Schedule CG, S. No. B11 should be equal to B11(aXi + aXii +aXn+ b)	If in Sch CG S. No. B11 is not equal to B11(aXi + aXii +.....+aXn+ b)
628	In Schedule CG, S. No. B12 should be equal to B12a1+B12a2+B12b	If in Sch CG S. No. B12 is not equals to B12a1+B12a2+B12b
629	Schedule CG S. No. D1i should be equal to sum of D(1a + 1b + 1c + 1d + 1e + 1f+1g+1h)	If value at field D1i is not equal to the sum of S. No. D(1a + 1b + 1c + 1d + 1e + 1f + 1g +1h)
630	Schedule CG S. No. Eix should be equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii)	If value at field Eix is not equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii)
631	Schedule CG S. No. Ex should be equal to difference of i-ix	If value at field Ex is not equal to the difference of S. No. i-ix Note: This rule will be applicable when (i) is greater than (ix). If (i) is < (ix), then (x) = "0". This rule need to check for all columns (i.e., column 2 to column 8)

632	Schedule CG S. No. Ei2 should be equal to sum of S. No. (A3e+ A4a+ A8a)	<p>If value at field Ei2 is not equal to the sum of S. No. (A3e+ A4a+ A8a)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A3e+ A4a+ A8a) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
633	Schedule CG S. No. Ei3 should be equal to sum of S. No. (A5e+ A8b)	<p>If value at field Ei3 is not equal to the sum of S. No. (A5e+ A8b)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A5e+ A8b) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
634	Schedule CG S. No. Ei4 should be equal to sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c)	<p>If value at field Ei4 is not equal to the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
635	In Schedule CG, S. No. Ei5 should be equal to S. No. 9b	<p>Value at field Ei5 is not equal S. No. A9b</p> <p>Note: This rule will be applicable only if S. No. A9b is negative</p>

<p>636</p>	<p>In Schedule CG S. No. Ei6 should be equal to S. No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2)</p>	<p>If value at field Ei6 is not equal to the sum of S. No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B13.</p>
<p>637</p>	<p>Schedule CG S. No. Ei7 should be equal to S. No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</p>	<p>If value at field Ei7 is not equal to the sum of S. No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B13.</p>
<p>638</p>	<p>In Schedule CG, S. No. Ei8 should be equal to S. No. B13b.</p>	<p>Value at field Ei8 is not equal to S. No. B13b</p> <p>Note: This rule will be applicable only if S. No. B13b is negative</p>
<p>639</p>	<p>Schedule CG S. No. Eii should be equal to sum of S. No. (A3e+A4a+A8a)</p>	<p>If value at field Eii is not equal to the sum of S. No. (A3e+A4a+A8a)</p> <p>Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>

640	Schedule CG S. No. Eiii should be equal to sum of S. No. (A5e+A8b)	<p>If value at field Eiii is not equal to the sum of S. No. (A5e+A8b)</p> <p>Note: This rule will be applicable only if the (A5e+A8b) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
641	Schedule CG S. No. Eiv should be equal to sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)	<p>If value at field Eiv is not equal to the sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)</p> <p>Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
642	In Schedule CG, S. No. Ev should be equal to S. No. A9b.	<p>Value at field Ev is not equal to S. No. A9b</p> <p>Note: This rule will be applicable only if S. No. A9b is positive</p>
643	Schedule CG S. No. Evi should be equal to S. No. (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)	<p>If value at field Evi is not equal to the sum of S. No. (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)</p> <p>Note: This rule will be applicable only if the (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B13.</p>

644	Schedule CG S. No. Evii should be equal to S. No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)	<p>If value at field Evii is not equal to the sum of S. No. (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)</p> <p>Note: This rule will be applicable only if the (B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B13.</p>
645	In Schedule CG, S. No. Eviii should be equal to S. No. B13b.	<p>Value at field Eviii is not equal to S. No. B13b</p> <p>Note: This rule will be applicable only if S. No. B13b is positive</p>
646	There is inconsistency in the CG or assessee is claiming deduction u/s 54 more than the specified limit	Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount claimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"
647	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-6-7)	<p>If value at field E9 is not equal to the Col no (1-2-3-4-6-7-8)</p> <p>Note : If negative, restrict to Zero.</p>
648	In Schedule CG, Table F S. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA	In Schedule CG, Table F S. No. 1 the breakup of all the quarters is not equal to the value from item 5vi of schedule BFLA
649	In Schedule CG, Table F S. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA	In Schedule CG, Table F S. No. 2 the breakup of all the quarters is not equal to the value from item 5vii of schedule BFLA
650	In Schedule CG, Table F S. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA	In Schedule CG, Table F S. No. 3 the breakup of all the quarters is not equal to the value from item 5viii of schedule BFLA
651	In Schedule CG, Table F S. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA	In Schedule CG, Table F S. No. 4 the breakup of all the quarters is not equal to the value from item 5ix of schedule BFLA
652	In Schedule CG, Table F S. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA	In Schedule CG, Table F S. No. 5 the breakup of all the quarters is not equal to the value from item 5x of schedule BFLA
653	In Schedule CG, Table F S. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA	In Schedule CG, Table F S. No. 6 the breakup of all the quarters is not equal to the value from item 5xi of schedule BFLA

654	In Schedule CG, Table F S. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA	In Schedule CG, Table F S. No. 7 the breakup of all the quarters is not equal to the value from item 5xii of schedule BFLA
655	Assessee cannot claim deduction u/s 80EEA more than the maximum limit of Rs 150000/-	Assessee claiming deduction u/s 80EEA more than the maximum limit of Rs 150000/-
656	Assessee cannot claim deduction u/s 80EEB more than the maximum limit of Rs 150000/-	Assessee claiming deduction u/s 80EEB more than the maximum limit of Rs 150000/-
657	Deductions claimed under section 80EEA and section 80EE can be claimed simultaneously.	In Schedule VIA, deduction u/s 80EEA > 0 and 80EE > 0
658	In schedule 10AA, Amount of deduction is greater than zero but S. No. B of schedule DI is not filled	Amount of deduction as per schedule 10AA is greater than zero but schedule DI is not filled
659	Undertakings mentioned in schedule 10AA are not matching with undertaking mentioned in S. No. B of Schedule DI	Undertakings as per schedule 10AA is not matching with Undertaking mentioned in column 1 of schedule DI
660	Amount of deduction as per section 10AA (column 2) in schedule DI are not matching with the Amount of deduction as per Schedule 10AA	Amount of deduction as per section 10AA (column 2) in schedule DI are not matching with the Amount of deduction as per Schedule 10AA
661	Details in Schedule 10AA are filled but the Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is blank	Details in Schedule 10AA are filled but the Column 3 of Schedule DI Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is not filled
662	Details in Schedule 10AA are filled but answer to question "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020" is not provided	Details in Schedule 10AA are filled but answer to question in Column 4 "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020" is not filled
663	In schedule CG, Amount utilised out of Capital Gains account in Long term Capital Gains is greater than zero but S. No. C in schedule DI is not filled	In schedule CG, Amount utilised out of Capital Gains account as per S. No. B11a in Long term capital gains of Schedule CG is greater than zero but S. No. C in schedule DI is not filled
664	In schedule CG, Amount utilised out of Capital Gains account in Short term Capital Gains is greater than zero but S. No. C in schedule DI is not filled	In schedule CG, Amount utilised out of Capital Gains Account as per S. No. A7a in Short term capital gains of Schedule CG is greater than zero but S. No. C in schedule DI is not filled
665	Amount utilised out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilised out of Capital Gains account as per S. No. B11a of Long term capital gains of Schedule CG	Section & Amount utilised out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilised out of Capital Gains account as per S. No. B11a of Long term capital gains of Schedule CG

666	Amount utilised out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilised out of Capital Gains account as per S. No. A7a of Schedule CG of Short term capital gains of Schedule CG	Section & Amount utilised out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilised out of Capital Gains account as per S. No. A7a of Schedule CG of Short term capital gains of Schedule CG
667	Amount utilised between 01.04.2020 to 30.06.2020 in S. No. C of Schedule DI cannot exceed column no 2 of S. No. C of schedule DI	Amount in column no 3 in S. No. C of schedule DI is more than column no 2 of S. No. C of schedule DI
668	Select either of "Sec 10(10B) First proviso "or "Sec 10(10B) Second proviso" or "Sec 10(10C)" from the dropdown as only one can be selected for claiming the exemption	In Schedule salary value mentioned at S. No. 3 if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)."
669	Kindly restrict the exemption u/s 10(14)(i) to Salary as per section 17(1)	In income details, S. No. 3 if the value of drop down "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" is more than the value of Salary as per Section 17(1)
670	Kindly restrict the exemption u/s 10(14)(ii) to Salary as per section 17(1)	In income details, S. No. 3 if the value of drop down "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" is more than the value of field Salary as per Section 17(1)
671	In Schedule Salary at S. No. 3 "exempt allowance" no drop down can be selected ore than once	In Schedule Salary, at field 3 "Exempt allowance" no dropdown can be selected more than once
672	Relief u/s 89 can be claimed only out of Income from salary or family pension	Relief u/s 89 cannot be greater than zero if Taxable income under the head salary at Sr. no. 6 in Schedule Salary is "Zero"/"Blank" or in Schedule OS net income from family pension (.i.e family pension (at sr. no. ie) as reduced by deduction u/s. 57(ia) at Sr. no. 3a(ii)) is "Zero/Blank"
673	If exempt allowance u/s 10(13A) & deduction u/s 80GG is claimed at Rs. 60000, then no deduction will be allowed u/s 80GG	In Schedule Salary drop down in field exempt allowance is selected as 10(13A) and deduction in Schedule VI-A u/s. 80 GG (1n) is claimed at Rs. 60000 or more
674	Assessee claiming deduction u/s 10(10AA) more than the maximum limit of Rs 300000/- for employer category other than "Central and State Government"	In Schedule S, employer category is other than "Central or State government" in all blocks 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.

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