

## **Instructions for filling out FORM ITR-5**

These instructions are guidelines for filling the particulars in Income-tax Return Form-5 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 Form can be used by a person being a firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI), Artificial Juridical Person (AJP) referred to in clause (vii) of section 2(31), local authority referred to in clause (vi) of section 2(31), representative assessee referred to in section 160(1)(iii) or (iv), cooperative society, society registered under Societies Registration Act, 1860 or under any other law of any State, trust other than trusts eligible to file Form ITR-7, estate of deceased person, estate of an insolvent, business trust referred to in section 139(4E) and investments fund referred to in section 139(4F).

However, a person who is required to file the return of income under section 139(4A) or 139(4B) or 139(4D) shall not use this form.

### **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 who is required to furnish a report of audit under sections 10AA, 44AB, 44DA, 50B, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA(1), 80LA(1A) 92E, 115JB or 115JC he shall file the 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).

### **Item by Item Instructions to fill up the Return Form**

#### **Part-A – General Information**

Field Name	Instruction	
<b>PERSONAL INFORMATION</b>		
<b>Name</b>	Enter the Name as per PAN card	
<b>PAN</b>	Enter the PAN as in PAN card	
<b>Is there any change in the name? If yes, please furnish the old name</b>	In case there has been a change in the name as compared to last year, please enter the old name in this column.	
<b>Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable</b>	If you are a Limited Liability Partnership (LLP), please enter the LLPIN issued by the MCA in this column.	
<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>Date of Formation (DD/MM/YYYY)</b>	Please enter the Date of Formation, as mentioned in the application for allotment of PAN.	
<b>Date of commencement of business (DD/MM/YYYY)</b>	Please enter the Date of commencement of business.	
<b>Road/ Street/Post Office</b>	Enter the name of the Post office or Road or Street in which the house is situated	
<b>Area/ Locality</b>	Enter the name of area or locality in which the house is situated	
<b>Status</b>	Please tick the applicable check box, indicating the status under which the return is being filed, and also choose the applicable sub-status from the drop-down menu-	
	<b>Code</b>	<b>Status</b>
	<b>Sub-status</b>	
1.	Firm	<ul style="list-style-type: none"> <li>➤ Partnership firm</li> <li>➤ Limited Liability Partnership (LLP)</li> </ul>
2.	Local authority	
3.	AOP/BOI	<ul style="list-style-type: none"> <li>➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State</li> <li>➤ Primary Agricultural Credit Society</li> <li>➤ Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank</li> <li>➤ Other cooperative society</li> <li>➤ Primary Co-operative Agricultural and Rural Development bank</li> <li>➤ Trust other than trust eligible to file return in Form</li> </ul>

Field Name	Instruction		
			ITR-7 ➤ Any other AOP/BOI ➤ Business Trust ➤ Investment Fund
	4.	Artificial Juridical Person (AJP)	➤ Estate of the deceased ➤ Estate of the insolvent ➤ Any other AJP
<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>Office Phone Number with STD code/ Mobile No.1</b>	Enter the office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.		
<b>Mobile No.2</b>	Enter the mobile number 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/s 119(2)(b) condoning the delay, tick '119(2)(b)'		
<b>If revised/ defective/in response to notice for modified then enter Receipt No. and Date of filing original return</b>	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.		
<b>Or Filed in response to notice u/s</b>	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A' (e) If filed in response to notice u/s 153C, tick '153C'.		
<b>If filed in response to notice or order, please enter Unique Number/ Document Identification Number (DIN)&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>Whether you are a business trust?</b>	Please indicate whether you are a business trust by ticking the applicable check-box. <input type="checkbox"/> Yes		

Field Name	Instruction
	<input type="checkbox"/> No
<b>Whether you are an investment fund referred to in section 115UB?</b>	Please indicate whether you are an investment fund referred to in section 115UB, by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Residential Status in India (Tick applicable option)</b>	Please specify your residential status in India by ticking the applicable checkbox: <input type="checkbox"/> Resident. <input type="checkbox"/> Non Resident
<b>Whether assessee is located in an International Financial Services Centre 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>Whether you are recognized as start up by DPIIT</b>	In case you are a start-up, please indicate whether you are recognised as start-up by the Department for Promotion of Industry and Internal Trade (DPIIT), by ticking the applicable checkbox.
<b>If yes, please provide start up recognition number allotted by the DPIIT</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No  If yes, please mention the start-up recognition number allotted by the DPIIT in the relevant column.
<b>Whether certificate from inter-ministerial board for certification is received?</b>	In case you are a start-up, being an LLP, please indicate whether certificate for the purposes of section 80-IAC has been received from the Inter-Ministerial Board of Certification, by ticking the applicable check-box.
<b>If yes, please provide the certification number</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No  If yes, please mention the certification number in the relevant column.
<b>In the case of non-resident, is there a Permanent Establishment (PE) in India</b>	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 <input type="checkbox"/> No
<b>Whether you are an FII/ FPI? Yes/No. If yes, please provide SEBI Regn. No.</b>	In case you are registered with SEBI as a Foreign Institutional Investor (FII) or Foreign Portfolio Investor (FPI), tick 'Yes' and provide registration number allotted by SEBI. Else tick 'No'.
<b>Whether this return is being filed by a representative assessee</b>	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
<b>Whether you are Partner in a firm?</b>	If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name &

Field Name	Instruction
	PAN of the firm. Else, tick 'No'.
<b>Whether you have held unlisted equity shares at any time during the previous year?</b>	<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 &amp; PAN of company, type 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>
<b>AUDIT INFORMATION</b>	
<b>a) Whether 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

Field Name	Instruction
	<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. 1.2 lakh, or the turnover of such business or non-specified profession exceeds Rs.10 lakh, you are liable to keep and maintain books of accounts and other documents.
<b>a2) Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA</b>	Please indicate whether you are declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA by ticking the applicable checkbox:  <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>a2i) If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore?</b>	If No is ticked in a2, please indicate 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>a2ii) If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?</b>	If Yes is ticked in a2i, 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
<b>a2iii) If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment ?</b>	If Yes is ticked in a2i, 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. during the previous year, in cash, does not exceed five per cent of the said payment by ticking the applicable checkbox:  <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(b) Whether liable for audit under section 44AB?</b>	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:  <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>If (b) is Yes, whether the accounts have been audited by</b>	In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the

Field Name	Instruction
<p><b>an accountant?</b>  <b>If Yes, furnish the following information below</b></p>	<p>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 No. of the auditor (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>  <b>Date of furnishing audit report?</b>  <b>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 under the Income-tax Act, 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> <p>1.10A  2.10AA  3.44DA  4. 50B  5. 80-IA  6. 80-IB  7. 80-IC  8. 80-ID  9. 80JJAA  10. 80LA  11. 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 select 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>1 Banking Regulation Act, 1949  2 Central Excise Act,1944  3 Central Sales Tax Act, 1956  4 Central Goods and Services Tax Act, 2017  5 Charitable And Religious Trusts Act, 1920  6 Electricity Act, 2003  7 Employees Provident Fund and Miscellaneous Provisions Act, 1952</p>

Field Name	Instruction
	8 Foreign Exchange Management Act, 1999 9 Government Superannuation Fund Act, 1956 10 Indian Trusts Act, 1882 11 Integrated Goods and Services Tax Act, 2017 12 Limited Liability Partnership Act, 2008 13 Payment of Gratuity Act, 1972 14 SEBI Act, 1992 15 Securities Contract (Regulation) Act, 1956 16 State Goods and Services Tax Act, 2017 17 Union Territories Goods and Services Tax Act, 2017 18 Any other law ( <i>please enter details in text box</i> )
<b>Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI</b> <b>(In case of societies and cooperative banks give details of Managing Committee If Yes, provide the following details)</b>	In case you are a firm or AOP or BOI, please indicate whether there was any change in the partners or members or the managing committee, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No  If 'Yes', please mention name of the partner or member etc. who has been admitted or has retired during the year, date of admission/retirement and also indicate his percentage of shares ( <i>if determinate</i> ) in the given table.
<b>Is any member of the AOP/BOI/executor of AJP a foreign company?</b> <b>If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP</b>	In case you are an AOP or BOI or AJP, please indicate whether any member or any executor is a foreign company, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No  If 'Yes', please mention the percentage of share held by such foreign company in the AOP or BOI or AJP, in the relevant column.
<b>Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member?</b>	In case you are an AOP or BOI or AJP, please indicate whether total income of any member or any executor exceeds the maximum amount not chargeable to tax, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Particulars of persons who were partners/ members in the firm/ AOP/ BOI or settlor/ trustee/ beneficiary in the trust or executors in the case of estate of deceased/ estate of insolvent as on 31<sup>st</sup> day of March, 2020 or date of dissolution</b>	If you are a firm, AOP, BOI, trust, estate of a deceased person or estate of an insolvent, please furnish the following details, in respect of the partners/ members/ settlor/ trustee/ beneficiary/ executor, as applicable, as on 31 <sup>st</sup> March, 2020 or on date of dissolution, as per the given table:- 1. Name and address 2. Their respective percentage share ( <i>if determinate</i> ) 3. PAN 4. Aadhaar Number/ Enrolment Id ( <i>if eligible for Aadhaar</i> ) 5. Designated Partner Identification Number, in case in case of partners in LLP 6. Status 7. Rate of Interest on Capital 8. Remuneration paid/ payable



Field Name		Instruction
<b>To be filled in case of persons referred to in section 160(1)(iii) or (iv)</b>		In case you are a representative assessee, as referred to in section 160(1), please furnish the following information by ticking the applicable check-box.
<b>1</b>	<b>Whether shares of the beneficiary are determinate or known?</b>	Please indicate whether shares of the beneficiary are determinate or known by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>2</b>	<b>Whether the person referred in section 160(1)(iv) has Business Income?</b>	Please indicate whether the person referred to in section 160(1)(iv) has business income, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>3</b>	<b>Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?</b>	Please indicate whether the person referred to in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>4</b>	<b>Please furnish the following details (as applicable)</b>	Please furnish the following further details, if applicable:-
<b>i</b>	<b>Whether all the beneficiaries have income below basic exemption limit?</b>	Please indicate whether all the beneficiaries have income below basic exemption limit, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>ii</b>	<b>Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?</b>	Please indicate whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>iii</b>	<b>Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?</b>	Please indicate whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/family, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>iv</b>	<b>Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the</b>	Please indicate whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on business or profession exclusive for the employees in such business or profession, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No

Field Name		Instruction
	<b>employees in such Business or Profession?</b>	

### **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.

In case sub status selected is "Primary Agricultural Credit Society" or "Primary Co-operative Agricultural and Rural Development bank" or "Other Cooperative Society" then additional fourteen activities can be selected from the list of business codes for co-operative societies activities provided at the end of this instruction.

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 62 or column 63 or column 64 of Part A- P&L (*as applicable*) instead of this schedule.

### **PART A – BS (Item No. A, B and C)**

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

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

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. C (*No Account Case*) of this part and leave out other items

### **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 etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 62 or 63 or 64 or 65 or 66 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. 62 or 63 or 64 or 65 or 66 of Part A – P&L, whichever is applicable, and leave out this part.

**Part A - P& L (Item No. 13 to 61)**

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

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 61.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 62 or 63 or 64 or 65 or 66 of this part, whichever is applicable, and leave out other items.

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

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

Please fill up item No. 62 only in case you are a partnership firm (other than LLP), resident in India, and 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 receipts/income from business or profession being reported at item Nos. 1 to 61.

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 62(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 62(ia) and 62(ib) respectively.

The presumptive income from the business should be reported at column 62(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 61.

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

Please fill up item No. 63 only in case you are a partnership firm (other than LLP), resident in India, and 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 business or profession being reported at item Nos. 1 to 61.

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 63(i).

The presumptive income from the professional activity should be reported at column 63(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 61.

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

Please fill up item No. 64 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the business or profession being reported at item Nos. 1 to 61.

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

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

The total presumptive income from the business of goods carriages should be reported at S. No. .column 64(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 61.

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

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 65 viz. gross receipts, gross profit, expenses and net profit.

**Part A - P& L (Item No. 66)**

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 66 viz. turnover, gross profit, expenses and net income.

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

This Schedule contains details of allowances & disallowances under Income Tax Act. In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to17*) 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 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 HP- Details of Income from House Property**

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/ Deemed Owner	
Field Name	Instruction
Address of property	Please enter the complete address of the property including name of town or city, State, country and Pin code/Zip code. The name of State and country has to be selected from the drop down list.
Town/City	
State	

<b>Pin code/ Zip code</b>		
<b>Owner of Property</b>		Please select the owner of the property from the dropdown menu: <ul style="list-style-type: none"> <li>• Self</li> <li>• Deemed Owner</li> </ul>
<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>Assessee's 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 Co-owners</b>		If yes, please specify the name, PAN, Aadhaar No. and respective percentage shares of other co-owners of the property. Please add rows as necessary.
<b>PAN of Co-owner(s)</b>		
<b>Aadhaar No. of Co-owner(s)</b>		
<b>Percentage share 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 (if let-out)</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 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>PAN of Tenant(s)</b>		
<b>Aadhaar No. of Tenant(s)</b>		
<b>PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)</b>		
<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 [1g] and interest payable on borrowed capital [1h].
<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/unrealized 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 [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
<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 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. 54 or item No. 62(ii) or item No. 63(ii) or item No. 64(iv) or item No. 65(iii) or item No. 66(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 of income/chargeable u/s 115BBF/ chargeable u/s 115BBG
- Incomes chargeable at special rates
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Profit and gains from Life insurance business u/s 115B
- Income from activities which are covered under Rule 7, 7A, 7B and 8

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

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

Further, item No. 27 to item No. 33 provide for deductions allowable under various provisions. 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.39.

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. 65(i)(b), 65(i)(d),65(ii)(b) and 65(ii)(d), 66ii, 66iv 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*).

Profit and gains from life insurance business referred to in section 115B mentioned in serial number 4b should be further taken to Table E and accordingly will be offered for Intra head set off of business loss of current year in Table F.

Please note the amount at E(ii) and E(iii) should be equal to Zero/Null as taxpayer cannot claim any deductions from the income of life insurance business u/s 115B as per the First Schedule of the Income Tax Act, 1961.

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

**Schedule DPM**

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

**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 transferred to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% 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 and B8 are applicable only for non-residents.

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

- 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, then 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. B11 of this Schedule.

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

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at Column (6), rate as per Income Tax Act at Column (9) and the applicable rate, which is lower of the two rates, at Column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column (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. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

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

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

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

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

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

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

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113

S. No.	Financial Year	Cost Inflation Index
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
<b>18.</b>	<b>2018-19</b>	<b>280</b>
19	2019-20	289

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

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

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

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

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added as required
2	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box. Note: 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	The Cost of acquisition without indexation will

Field No.	Field Name	Instruction
	indexation	be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January,2018	Enter the fair Market Value per share/unit as on 31st January,2018 in the text box. If shares/units are acquired after 31 January 2018 then please mention zero.
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)-(4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10.
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column7+ Column 12
14	Long term capital Gain Balance (6-13) Item 5 of LTCG Schedule of CG Item 8 of LTCG Schedule CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

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

S. No.	Field Name	Instruction
<b>1</b>	<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.
<b>1a</b>	<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.
<b>1b</b>	<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.
<b>1c</b>	<b>Rental income from machinery, plants, buildings etc., Gross</b>	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).

S. No.	Field Name	Instruction
1d	<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.
1di	<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/-.
1dii	<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/-.
1diii	<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.
1div	<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/-.
1dv	<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/-.
1e	<b>Any other income (please specify nature)</b>	Please enter any other income chargeable under the head 'income from other sources', at normal rates. Please specify nature and amount of such income.
2	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e 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 and 2e 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. 2e.  Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
2a	<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.
2b	<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

S. No.	Field Name	Instruction
		field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a <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.
2c	Any other income chargeable at special rate ( <i>total of ci to cxix</i> )	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	<u>List of types of income chargeable at special rate</u>	<ul style="list-style-type: none"> <li>(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)</li> <li>(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</li> <li>(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)</li> <li>(iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)</li> <li>(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)</li> </ul>



S. No.	Field Name	Instruction
		(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)
		(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)
		(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)
		(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b)
		(x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA
		(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
		(xii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)
		(xiii) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
		(xiv) Anonymous Donations in certain cases chargeable u/s 115BBC
		(xv) Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA
		(xvi) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
		(xvii) Income by way of transfer of carbon credits - chargeable u/s 115BBG
		(xviii) Investment Income of a Non-Resident Indian - chargeable u/s 115E
		(xix) 115AB(1)(a) - Income in respect of units - off -shore fund

S. No.	Field Name	Instruction
2d	Pass through income in the nature of income from other sources chargeable at special rates	<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>
	<u>List of types of pass through income chargeable at special rates</u>	<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)- Income by way of royalty</p> <p>PTI-115A(1)(b)(B)- Income by way of fee for technical services</p> <p>PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency</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</p>

S. No.	Field Name	Instruction
		credits
		PTI-115E(a) - Investment income
2e	<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>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).</p> <p>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	<b>Deductions under section 57:-</b> <i>(other than those relating to income chargeable at special rates under 2a, 2b &amp; 2d)</i>	<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 "depreciation" will be available only if income is offered in column 1c</p>
4	<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>
5	<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>
6	<b>Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2e relating to 1)</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>

S. No.	Field Name	Instruction
	<i>(If negative take the figure to 4i of Schedule CYLA)</i>	This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] (after reducing income related to DTAA portion) as reduced by deductions u/s 57 [item 3] and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].
7	<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>
8	<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, Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c, Profit chargeable to tax as per section 59 relating to this activity at item 8d and Compute the net income at item 8e accordingly. (8a - 8b + 8c + 8d)</p> <p>In case the net income computed at item 8e is negative, take this figure to item 11xv of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.</p>
9	<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>
10	<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</p>

S. No.	Field Name	Instruction
		section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule.

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

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

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

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

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

Please enter the assessment year-wise details of losses brought forward from earlier years in the first ten rows [row (i) to row (x)] under various heads of income at respective columns [column (4) to column (11)].

The column no 4, 9 & 12 are further divided into 3 columns. 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 brought forward loss distributed by the Investment fund to the unit holders as per the sub section 2A of section 115UB. This field is applicable for Investment Fund only

In row (xiii), please enter the balance brought forward loss of earlier years available for set off during the year i.e. row (xi-xii).

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

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

Sr. No.	The fields in row no. xv "2020-21(Current year losses to be carried forward)"	Source of Auto-population
1	House property loss (4c)	(2xviii of schedule CYLA)
2	Loss from business other than loss from speculative business and specified business (5)	3xviii of schedule CYLA
3	Loss from speculative business (6)	B43 of schedule BP, if -ve
4	Loss from specified business (7)	C49 of schedule BP, if -ve
5	Loss from life insurance business u/s 115B (8)	E(iv) of schedule BP, if -ve
5	Short-term capital loss (9c)	(2x+3x+4x+5x) of item E of schedule CG
6	Long-term capital loss (10c)	(6x+7x+8x) of item E of schedule CG
7	Loss from owning and maintaining race horses (11)	(8e of schedule OS, if -ve)

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

In row (xvii), please enter the amount of current year loss distributed to unit holder out of row (xv) by Investment fund. This field is applicable for Investment Fund only

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 & from speculative business can be carried forward only for 4 assessment years. Loss from specified business can be carried forward for indefinite period.

#### **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

Eligible amount of donation in Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

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

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

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

Please note that:-

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

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

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

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

Please note that:-

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

**Schedule- RA- Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(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)(ia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.



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

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

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

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

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

Also ensure that the above forms are filed 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- 80P - Deductions under section 80P**

Please fill up the Schedule in case you are a co-operative society and your gross total income includes any income from the activities referred to in section 80P.

Please specify the nature of activity and the relevant clause of section 80P as per the list given in the Schedule, nature of business code out of business codes selected in field "Nature of business" of Part A General, enter the amount of income derived from such activity and mention the amount which is eligible for claim of deduction u/s 80P.

Please note that in case you are a co-operative society, other than a Primary Agricultural Credit Society or Primary Co-operative Agricultural and Rural Development bank or other co-operative society, you are not eligible to claim deduction in respect of any income u/s 80P.

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

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year

**Table 1. Part B- Deduction in respect of certain payments**

Column No.	Section	Nature of deduction	Instruction
		<b>Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020<sup>#</sup> for the purpose of claiming any</b>	Please indicate whether, you have made any investment/ deposit/ payments between

Column No.	Section	Nature of deduction	Instruction
		<b>deduction under Part B of Chapter VIA?</b>	01.04.2020 to 30.06.2020 <sup>#</sup> for the purpose of claiming any deduction under Part B of Chapter VIA by ticking the applicable checkbox  <input type="checkbox"/> Yes <input type="checkbox"/> No  If yes is selected, please ensure that relevant details are mentioned at S. No. "A" of schedule DI # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020
<b>1a</b>	<b>80G</b>	<b>Deduction in respect of donations to certain funds, charitable institutions, etc.</b>	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.  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.
<b>1b</b>	<b>80GGA</b>	<b>Deduction in respect of donation for scientific research or rural development</b>	Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA.  Please fill up details of donations in Schedule 80GGA.  Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- unless such sum is paid by any mode other than cash.
<b>1c</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.
<b>Table 2. Part C- Deduction in respect of certain incomes</b>			
<b>2d</b>	<b>80-IA</b>	<b>Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure</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.

Column No.	Section	Nature of deduction	Instruction
		development, etc.	
2e	80-IAB	Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.
2f	80-IAC	Special provision in respect of specified business	In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business.
2g	80-IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings	Please enter the amount of eligible deduction as per section 80 in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB.
2h	80-IBA	Deductions in respect of profits and gains from housing projects	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA.
2i	80-IC/ 80-IE	Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States	Please enter the amount of eligible deduction as per section 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.
2j	80JJA	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable	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.

Column No.	Section	Nature of deduction	Instruction
		waste	
2k	80JJAA	Deduction in respect of employment of new workmen	<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 ensure that you have filed form 10DA at e-filing portal along with return of income</p>
2l	80LA(1)	Deduction in respect of certain incomes of Offshore Banking Units	<p>Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1).</p> <p>Please ensure that you have filed form 10CCF at e-filing portal along with return of income</p>
2m	80LA(1A)	Deduction in respect of certain incomes of International Financial Services Centre	<p>Please enter the amount of deduction in respect of certain incomes of unit of 'International Financial services Centre', which is eligible for deduction u/s 80LA(1A).</p> <p>Please ensure that you have filed form 10CCF at e-filing portal along with return of income</p>
2n	80P	Deduction in respect of income of co-operative societies	<p>In case you are a co-operative society and your gross total income includes any income derived from the activities referred to in section 80P, please enter the amount of eligible deduction in this column.</p> <p>Please furnish the details of deduction claimed in respect of such activities in the Schedule 80P.</p>
3		Total Deductions	<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) and total deduction claimed under part C (2).</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-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 a 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	Please enter the amount of dividend income received during the year from any domestic company for an amount not 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

Field No.	Field Name	Instruction
		<p>be computed as per the:</p> <ul style="list-style-type: none"> <li>• Rule 7A (<i>income from manufacture of rubber</i>),</li> <li>• Rule 7B (<i>income from manufacture from coffee</i>) or</li> <li>• Rule 8 (<i>income from manufacture from tea</i>) of the Income-tax Rules should not be included in the gross agricultural receipts here.</li> </ul>
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	<p>Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.</p>
3iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from S. No. 39 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) ( <i>enter nil if loss</i> )	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
3vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	<p>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:-</p> <p>(a) Name of district along with pin code in which agricultural land is located</p> <p>(b) Measurement of agricultural land in Acre</p> <p>(c) Whether the agricultural land is owned or held on lease</p> <p>(d) Whether the agricultural land is irrigated or rain-fed</p>
4	Other exempt income,	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
5	Income not chargeable to tax as per DTAA	<p>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.</p> <p>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</p>

Field No.	Field Name	Instruction
		relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.
6	Pass through income not chargeable to tax (Schedule PTI)	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.  If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
7	Total (1 + 2 + 3+ 4 + 5 + 6)	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year.  This is an auto-populated figure representing the sum of figures computed as interest income at column [1], dividend income at column [2], net agricultural income at column [3], other exempt income at column [4], income not chargeable to tax as per DTAA at column [5] and pass through income not chargeable to tax at column [6].

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

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

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

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from dropdown menu:- Section 115UA Section 115UB
Name of business trust/ investment fund	Enter the name of business trust /investment fund in column no 3.
PAN of the business trust/ investment fund	Enter the PAN of the business trust /investment fund in column no 4.
Head of Income& Current year income	Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)
Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.

<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. This adjustment should be in respect to amount which has not been repatriated in India as per section 92CE of the Act.

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

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

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

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

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

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

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

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

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

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

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

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



information furnished in the Schedule FSI.

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

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

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

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

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

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

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

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

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

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

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

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

for such asset has been provided by any person other than such beneficiary.

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

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

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

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

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

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

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

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
  - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
  - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
  - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
  - (iv) a trust of which the resident assessee has beneficial or ownership interest; 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 after converting the same into Indian currency at column (10) and the relevant Schedule of the ITR at column (11) and (12).

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

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

- (a) from 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

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

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

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

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

Field No.	Field Name	Instruction
<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 (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> (Out of Col No.2)</b>	Please enter deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 <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 30.06.2020<sup>^</sup></b>	Please indicate if this is the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020 <sup>^</sup> by ticking the

Field No.	Field Name	Instruction
		applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No  ^ - Time-limit relaxed to 31.03.2021 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020
<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. B10a of schedule CG
<b>2</b>	<b>Amount utilised out of Capital Gains account (As per S. No. B10a 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>	<b>Please enter amount utilised between 01.04.2020 to 30.06.2020*</b>
	<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>	<b>Please enter amount utilised between 01.04.2020 to 30.06.2020*</b>  * - Time-limit relaxed to 30.09.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

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

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

Field No.	Field Name	Instruction
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<p><b>1</b></p>	<p><b>Income from house property</b></p>	<p>Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP.</p> <p>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.</p>
<p><b>2</b></p>	<p><b>Profits and gains from business or profession</b></p>	<p>Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A38, 3(ii) of table F and 3(iii) of table F of Schedule BP respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item F of Schedule BP for intra-head set-off against income from speculative business or specified business or Income from life insurance business u/s 115B, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should 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>) or u/s 115B (<i>Income from insurance business</i>) at column 2(iv). The loss from life insurance business should be taken to Schedule CFL for carry forward to subsequent</p>

		<p>years, as permissible.</p> <p>The aggregate amount of profits and gains from business or profession will be auto-populated at column 2(v). In case the computed figure is a loss, value at column 2(v) will be considered as nil</p>
<b>3</b>	<b>Capital gains</b>	<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 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p> <p>In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should instead 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>The aggregate amount of capital gains will be auto-populated at column 3(c). In case the computed figure is a loss, value at column 3(c) will be considered as nil.</p>
<b>4</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 4(a), 4(b) and 4(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 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as</p>

		permissible.
<b>5</b>	<b>Total of head wise income</b>	<p>Please enter the aggregate of incomes computed under various heads in this column.</p> <p>This field will be auto-populated as aggregate of total of income from house property(1), profit and gains from business and profession(2v), capital gains(3c) and income from other sources(4d).</p>
<b>6</b>	<b>Losses of current year to be set off against 5</b>	<p>Please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be auto-populated as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.</p>
<b>7</b>	<b>Balance after set off current year losses (5-6)</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 [<i>column (5)</i>] as reduced by current year losses allowed to be set-off [<i>column (6)</i>].</p>
<b>8</b>	<b>Brought forward losses to be set off against 7</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>9</b>	<b>Gross Total income (7-8)</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 [<i>column (7)</i>] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [<i>column (8)</i>].</p>



10	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9</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 (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
11	<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 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) of Schedule VI-A. The claim here should be limited upto total of Income chargeable at normal rates i.e. aggregate of total of row (i+ii+iv+v+viii+xiii+xiv) of BFLA column 5 of schedule BFLA</p> <p>In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto the amount column 5(ii) of schedule BFLA</p> <p>In column 11(c), the total claim of deduction under Chapter VI-A should be entered i.e. total of 11(a) and 11(b). The claim here should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)].</p>
12	<b>Incomes not forming part of total income</b>	<p>Please enter incomes not forming part of total income in column 12. This is an auto-populated figure representing aggregate of deductions/exemption reported at columns 12(a), 12(b) and 12(c) below.</p> <p>In column 12(a), please enter the amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA. Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p> <p>In column 12(b), please enter the details of income of investment fund which is claimed as</p>

		<p>exempt under sections 10(23FB) or 10(23FBA).</p> <p>In column 12(c), please enter the details of income of business trust, which is claimed as exempt under sections 10(23FC) or 10(23FCA).</p> <p>An investment fund claiming exemption under section 10(23FB) or 10(23FBA), or a business trust claiming exemption under section 10(23FC) or 10(23FCA), have to enter the amount of exempt income directly in column 12(b) or column 12(c), respectively, of the Part B TI (computation of income) in the ITR-5. Such entities are not required to fill up the head wise details in Schedule BP, Schedule HP, Schedule CG, Schedule as, and Schedule SI etc.</p>
<b>13</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 (9)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 11(c)</i>] and deductions claimed u/s 10AA [<i>column (12)</i>].</p>
<b>14</b>	<b>Income 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.</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
<b>15</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>16</b>	<b>Aggregate income (13 - 14 + 15)</b>	<p>Please compute aggregate income in this column as Total Income [<i>column (13)</i>] reduced by the income chargeable at special rates [<i>column (14)</i>] and increased by the amount of net agricultural income [<i>column (15)</i>] for rate purposes.</p>
<b>17</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 from head-wise</p>

		total of row (xv) of Schedule CFL in case the sub status is other than Investment Fund. If sub status is Investment Fund, then figure should be taken from Total 5xv+ 6xv+ 7xv+ 8xv+11xv of Schedule CFL
<b>18</b>	<b>Deemed income under section 115JC</b>	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.  Please ensure to fill up Schedule AMT of this ITR form.

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

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the 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).

<b>Field No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>1</b>	<b>Tax payable on deemed income under section 115JC</b>	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.  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.
<b>2</b>	<b>Tax payable on total income</b>	Please compute tax payable on total income as per normal provisions in this column.  In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 16 of Part B-TI.  In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.  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).  In column 2(d), please compute the tax

		<p>payable on total income, as indicated therein.</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(e) and 2(f) respectively.</p> <p>Field 2e(ii) should be considered nil for status other than</p> <ol style="list-style-type: none"> <li>1) any other AOP/BOI</li> <li>2) Other Artificial Juridical Person</li> <li>3) Estate of deceased</li> <li>4) Estate of insolvent</li> <li>5) Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI</li> <li>6) society registered under society registration Act, 1860 or any other Law corresponding to that state</li> <li>7) Business trust</li> <li>8) Investment fund</li> </ol> <p>In column 2(g), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(d), 2(e) and 2(f) respectively.</p> <p>In Part A - General of the ITR-5, the particulars of members of the AOP/BOI are required to be furnished along with their respective shares. In case these particulars are not provided, or incorrectly provided (e.g. total of shares of the members does not add up to 100%), the tax is being charged at maximum marginal rate.</p>
<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(g)</i> ].
<b>4</b>	<b>Credit under section 115JD of tax paid in earlier years</b>	<p>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.</p> <p>The figure of AMT credit utilised should be taken as per Schedule AMTC.</p>
<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>	<p>In column 6(a), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A.</p> <p>In column 6(b), please enter the amount tax</p>

		<p>relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 6(c), please compute the aggregate of claims of tax relief in the above columns.</p>
<b>7</b>	<b>Net tax liability (5 – 6c)</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>	<p>In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 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 15 of Part B-TTI.</p>
<b>11</b>	<b>Amount payable</b>	In case the aggregate amount payable [ <i>column (9)</i> ] is higher than the taxes paid for the year [ <i>column (10e)</i> ], 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 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'.

Note: Enhanced surcharge is applicable to tax payer having status as AOP, BOI, AJP. 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 AOP, BOI). 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 section 111A and 112A.

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 Artificial Juridical Person.

**Item No.15 - Tax payments****Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

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

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

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person [Other person as per Rule 37BA(2)]	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list.
3	PAN/ Aadhaar No. of other person (If TDS credit related to other person)	In case TDS credit relates to other person [as specified in column (2)], please enter PAN/ Aadhaar No. of the other person.
4	TAN of the Deductor/PAN/ Aadhaar No. of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/ Aadhaar No. of the tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively.  Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows
7 & 8	TDS of the current financial year( TDS deducted during the FY 2019-20)	Please enter the amount of total tax deducted at source for the current financial year i.e. FY 2019-20  Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year (only if corresponding	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please

	<i>receipt is being offered for tax this year)</i>	ensure that the corresponding receipt has also been offered in this year in the relevant head.  Please provide break-up of TDS credit being claimed in this year in own hands and any other person as per rule 37BA(2).
<b>11 &amp; 12</b>	<b>Corresponding receipt offered</b>	Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year.  Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively.  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.
<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- C – Details of Tax Collected at Source (TCS)**

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
<b>Column No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>2</b>	<b>Tax deduction and Tax Collection Account Number of the Collector</b>	Please enter the TAN of the Collector.
<b>3</b>	<b>Name of the Collector</b>	Please enter the name of the Collector.
<b>4 &amp; 5</b>	<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
<b>6</b>	<b>TCS of the current financial year (tax collected during the FY 2019-20)</b>	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2019-20
<b>7</b>	<b>Amount out of (5) or (6) being</b>	Please enter the amount of TCS collected for



	<b>claimed this year</b> ( <i>only if corresponding receipt is being offered for tax this year</i> )	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.
<b>8</b>	<b>Amount out of (5) or (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.

In case of firm, the return of income can be verified by the Managing Partner of the firm. In case the Managing Partner is not able to verify the return for any unavoidable reason, or there is no Managing Partner, the return can be verified by any other Partner of the firm, who is not a minor.

In case of Limited Liability Partnership (LLP), return of income can be verified by the Designated Partner of the LLP. In case the Designated Partner is not able to verify the return for any unavoidable reason, or there is no Designated Partner, the return can be verified by any other Partner of the LLP.

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

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

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

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

<b>Sector</b>	<b>Sub-Sector</b>	<b>Code</b>
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 (residential and non-residential)	07002

	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories- wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003

	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
Stock brokers, sub-brokers and related activities	13015	
Financial advisers, mortgage advisers and brokers	13016	
Foreign exchange services	13017	

	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
Other professional services n.e.c.	16019	
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001



	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019

	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_1
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_1
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001
CO- OPERATIVE SOCIETY ACTIVITES	Banking/Credit Facilities to its members	23001
	Cottage Industry	23002
	Marketing of Agricultural produce grown by its members	23003
	Purchase of Agricultural Implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying to its members.	23004
	Processing , without the aid of power, of the agricultural Produce of its members.	23005
	Collective disposal of Labour of its members	23006
	Fishing or allied activities for the purpose of supplying to its members.	23007
	Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act	23008
	Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)	23009
	Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)	23010
	Interest/Dividend from Investment in other co-operative society	23011
	Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities	23012

	Others	23013
	Federal milk co-operative society	23014

\*n.e.c. – not elsewhere classified

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

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

**List of Category A Rules for ITR 5 are as below:**

S. No.	Description of Rules	Mapping of Rules for ITR 5
1	Value claimed in 80-IA field in sch VI A cannot be higher than the value in Sch 80-IA	If the value at field ( 2d ) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at S. No. (f) of schedule 80IA
2	Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled!	If the value at field ( 2d ) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled. Note : value at field f "Total deductions under section 80-IA " should be equal to 2d of VIA . (1st column).
3	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d +e)	If value at field f is not equal to the sum of S. No. (a+b+c+d+e)
4	Value claimed in 80-IB field in sch VI A cannot be higher than the value in Sch 80-IB	If the value at field (g) 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 must be filled.
5	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!	If the value at field (g) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IB must be filled. Note : value at field m "Total deduction under section 80-IB " should be equal to 2g of VIA . (1st column) .

6	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to m)	If value at field m is not equal to the sum of S. No. a to l
7	Value claimed in 80-IC or 80IE field in sch VI A cannot be higher than the value in Sch 80-IC or 80IE	If the value at field (i) 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/ 80-IE must be filled.
8	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!	If the value at field ( i ) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO than Schedule 80IC/ 80-IE must be filled. Note : value at field e "Total deduction under section 80-IC or 80-IE " should be equal to 2i of VIA (1st column) .
9	Schedule 80-IC/80IE S. No. e should be equal to sum of S. No. a to dh	If value at field e is not equal to the sum of S. No. a +b+c+dh
10	Schedule 80-IC or 80IE field (dh) should be equal to sum of S. No. (da+db+dc+dd+de+df+dg)	If value at field (dh) is not equal to the sum of S. No. (da+db+dc+dd+de+df+dg)
11	In "Schedule 80P" S. No. 11 - under column "Amount eligible for deduction" should not be more than sum of S. No. (1a + 1bii) of Sch OS.	In Sch 80P S. No. 11 - under column Amount eligible for deduction is more than sl . No. 1a + 1bii of Sch OS.
12	80P is not allowed to other than: Primary Agricultural credit Society, Primary Co - operative Agricultural and, Rural Development Bank, Other Cooperative Society,	Assessee being other than Cooperative Society being Primary Agricultural Credit Society, Primary Co-operative Agricultural and Rural Development bank & Other co-operative Society not eligible for deduction u/s 80P ((2(n) System calculated value of Part C in Schedule VI-A) / income offered u/s 44AD(36(i) of Schedule BP) is not eligible for deduction u/s 80P

13	In Schedule 80P, deduction u/s Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 100000	In Schedule 80P, deduction u/s Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 100000
14	In Schedule 80P, deduction Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 50000	In Schedule 80P, deduction Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 50000
15	In Schedule 80P, deduction u/s Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society cannot be claimed on income other than interest and dividend income	In Schedule 80P, deduction u/s Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society cannot be claimed on income other than interest and dividend income mentioned in S. No. 1a and 1bii of schedule OS
16	In Schedule 80P, deduction u/s Sec.80P(2)(e)Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities cannot be claimed on income other than rental income	In Schedule 80P, deduction u/s Sec.80P(2)(e)Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities cannot be claimed exceeding Value at Income column cannot exceed value at (ii5) of BFLA+ S. No. (i5) of BFLA
17	Sec.80P(2)(f)Others-Deduction u/s will be allowed only when Gross total income is less than or equal to Rs 20000 and to the extent of Interest and House property income	Sec.80P(2)(f)Others-Deduction u/s will be allowed only when Gross total income is less than or equal to Rs 20000 and to the extent of Interest and House property income
18	Deduction u/s 80P is not allowed to other than: Primary Agricultural Credit Society, Primary Co-operative Agricultural and Rural Development bank & Other co-operative Society	Status is selected "Other than Cooperative Society/Bank" but S. No. 2(n) of Part C in Schedule VI-A: 80P is greater than ZERO.

19	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
20	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
21	In "Schedule EI, Value at '7' "Total" should be equal to the value of (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
22	In "Schedule EI, Value at '3v' "Net Agricultural income for the year" should be equal to the value of (i – ii – iii + iv)	Schedule EI S. No. 3v is not equal to S. No. i-ii-ii+iv  Note: This rule will be applicable only when output of S. No. i-ii-iii+iv is positive or equal to 0.
23	In "Schedule EI, value at'3iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "S. No. 39 of Sch. 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
24	In Schedule AMT, S. No. 4 tax payable under section 115JC is should be equal to 9% of S. No. 3 of AMT	If flag is Y for "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" then value at S. No. 4 is not equal to 9% of S. No. 3 of schedule AMT  Note: This rule is applicable if S. No. 3 is greater than 20lacs & field 2a is more than Zero.  Note : Rounding off +5 and -5.
25	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
26	In "PART B- TTI", value at S. No. '1a' Tax payable on deemed total income under section 115JC" should be equal to value at S. No. 4 "Tax payable under section 115JC " in 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

27	In "PART B- TTI", value at S. No. '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at S. No. 5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI)	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 Note :This rule will be applicable if 2g is more than 1d in Part BTTI.
28	In "Schedule AMT", Value of field '1' "Total Income as per item 13 of PART-B-TI" should be equal to value of "13 of Part B TI"	In Schedule AMT, S. No. 1 is not equal to S. No. 13 of Part BTI Note : This rule will be applicable only if value at S. No. 1 of Schedule AMT > 0
29	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 'd' to'm' of Sch VIA
30	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
31	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "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
32	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "S. No. 1 + S. No. 2d"	In Schedule AMT, S. No. 3 Adjusted Total Income under section 115JC is not equal to sum of S. No. 1 +2d
33	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2019-20" should be equal to "1d of Part-B-TTI"	In Schedule AMTC, S. No. 1 is not equal to S. No. 1d of Part BTTI
34	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2019-20" should be equal to "2g of Part-B-TTI"	In Schedule AMTC, S. No. 2 is not equal to S. No. 2g of Part BTTI
35	In "Schedule AMTC" , value at field S. No. 3 "Amount of tax against which credit is available" should be equal to value of (S. No. 2 - S. No. 1)	In Schedule AMTC, S. No. 3 is not equal to S. No. 2-1 when S. No. 2 is greater than 1
36	In Schedule AMTC, S. No. 3 should be equal to S. No. 2-1	In Schedule AMTC, S. No. 3 is not equal to Zero, when S. No. 2 is less than or equal to 1

37	In "Schedule AMTC", value at S. No. 5 "Amount of tax credit under section 115JD utilized during the year" should be equal to value at field '4ix' "Total" of column "AMT Credit Utilized during the Current Assessment Year (C)"	S. No. 5 is not equal to Total (Row ix) of item no. 4c
38	In "Schedule AMTC", value at S. No. 6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to value at S. No. 4ix "Total" of column "Balance AMT Credit Carried Forward (D)"	S. No. 6 is not equal to Total(Row ix) of item no. 4D.
39	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
40	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	If status is selected as AOP/BOI/AJP then 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
41	For Firm, 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 even if income is below 20 lakhs	If Status is selected as Firm, then S. No. 4 of AMT is not greater than zero and S. No. 2a or 2b or 2c is greater than zero or  S. No. 2a or 2b or 2c is not greater than zero and S. No. 4 is greater than zero
42	In Schedule AMTC, set off in earlier assessment years cannot be claimed for AY 2020-21	In schedule AMTC S. No. 4(B2) for AY 2020-21 is greater than zero
43	In "PART B- TTI", value at S. No. '2b' Tax at special rates should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"	Part B TTI S. No. 2b is not equal (consistent) with total of Tax thereon (ii)Col.(ii) of Schedule SI



<p>44</p>	<p>Income selected in 2c"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p>	<p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2c 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>
<p>45</p>	<p>Income selected in 2d"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p>	<p>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>

46	115B income from life insurance business in schedule SI should be equal to balance income post BFLA	Income offered in schedule SI under 115B income from life insurance business is not equal to corresponding income in column no 5 of schedule BFLA
47	The total of all the quarter of Income from Lottery must be equal to 2a of Schedule OS - DTAA 115BB respectively.	<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>
48	In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in S. No. 2b of schedule OS	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
49	In schedule SI , Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in S. No. 3d of schedule BP	amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3d of schedule BP

50	In schedule SI , Income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI should match with amount of income offered in S. No. 3e of schedule BP	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. 8e of schedule BP
51	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in S. No. 2f of schedule OS	amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in S. No. 2f of schedule OS
52	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG- DTAA fields	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, STCG as per DTAA, LTCG as per DTAA 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
53	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field OS DTAA, STCG as per DTAA, LTCG as per DTAA 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)
54	In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in S. No. 9 should be consistent with all the special incomes [Column no (i)] of Schedule SI	In Schedule B TI, S. No. 10 in not equal to total of column (i) of schedule SI

55	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% in schedule SI should be equal to corresponding income in S. No. 5vi of schedule BFLA	Total of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to S. No. 5vi-3iii of schedule BFLA
56	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 should be equal to corresponding income S. No. 5vii of schedule BFLA	Total of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI is not equal to S. No. 3iv 5vii of schedule BFLA
57	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in S. No. 5xi of 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% in Schedule SI is not equal to S. No. 3 viii of schedule BFLA

58	<p>Sum of income in column (1) of Schedule SI u/s</p> <p>112 proviso (LTCG on listed securities/ units without indexation),</p> <p>112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</p> <p>112A (LTCG on sale of shares on which STT is paid),</p> <p>115AB (LTCG for non-resident on units referred in section 115AB),</p> <p>115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>115AD(1)(iii)-LTCG by FII, 115AD(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should match with corresponding income in S. No. 5xi of schedule BFLA</p>	<p>Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation),</p> <p>112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</p> <p>112A (LTCG on sale of shares on which STT is paid),</p> <p>115AB (LTCG for non-resident on units referred in section 115AB),</p> <p>115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>115AD(1)(iii)-LTCG by FII,</p> <p>115AD(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A</p> <p>in schedule SI should be equal to corresponding income as per schedule BFL</p>
59	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
60	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
61	In Schedule VIA S. No. 3 should be equal to total of S. No. 1&2	<p>In Schedule VIA S. No. 3 is not equal to total of S. No. 1&amp;2</p> <p>Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.</p>
62	In Schedule VIA S. No. 1 "Total Deduction under Part B (a + b + c+d )" should be equal to sum of S. No. a "80G" + S. No. b "section 80GGA" + S. No. c " section 80GGC"	<p>In Schedule VIA S. No. 1 is not equal to total of S. No. a to c</p> <p>Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.</p>

63	In Schedule VIA S. No. 2 "Part C - Deduction in respect of certain incomes" should be equal to total of S. No. e "section 80-IA " to S. No. o "section 80P"	In Schedule VIA S. No. 2 is not equal to total of S. No. d to n Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.
64	NA	NA
65	Deduction u/s 80-IAC is claimed by the assessee other than LLP.	Status is selected "Other than LLP" but S. No. 2(f) of Part C in Schedule VI-A: 80-IAC is greater than ZERO.
66	80P cannot be claimed by assessee other than: "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank or Other co-operative Society"	Amount in S. No. 2(n) is greater than zero and sub status is selected other than in Part A General 1: "Primary Agricultural Credit Society/Primary Co-operative Agricultural and Rural Development bank or Other co-operative Society"
67	Deduction u/s 80GGA cannot be claimed in case of business income.	If 2(v) of part BTI is more than "0" and amount in S. No. 1b of schedule VIA for 80GGA is more than zero
68	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP	Schedule BP- The value in pt. <b>12(i)</b> "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item <b>6 of Schedule-DEP</b>
69	In Schedule BP, Income reduced from Row no A3a and claimed to be offered under schedule HP, but receipts shown in schedule HP is less than amount reduced from schedule BP A3a	In Schedule BP, Income reduced from Row no <b>A3a</b> 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 A3a

70	Amount reduced in S. No. A3b in schedule BP cannot be more than the income offered in schedule CG	In schedule BP S. No. A3b is more than SUM of row no. A(1)(a)(i) for all blocks, A(2)(a), A(3)(i)(ia), A(3)(ii)(iia), A4a, A4b A(5)(i)(a), A5(ii) , A(6)(a)(i)(a) , A6(ii), A8, B(1)(a)(i) for all blocks, B(2)(a), B(3)(a), B(4), B6(a), Section 112(1)(c) or section 115AB or section 115AC or section 115AD - S. No. B7(ia) & B7(ii), B(7)(ii), ,B9(a)(ia) ,B9(ii) , B11 in Capital Gain Schedule, S. No. 5 and S. No. 8 in Schedule DPM and S.No.5 and S. No. 8 in Schedule DOA+Sr.no 6 of Schedule DCG(only if Sr.no 5 & 8 of Schedule DPM and DOA is zero+ total of Col 6 of schedule 112A+Schedule 115AD(1)(b)(iii)-proviso
71	Amount reduced in S. No. A3c in schedule BP cannot be more than the income offered in schedule OS	In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of row no. 1 or 1a + 1b + 1c +1d+1e & 2a+2b+2c+2d+8a in Other source Schedule',
72	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, Total exempt income in A5 is more than the SUM of row no. 1(ignore amount above 10 lakhs if assessee is resident),2,3(i),4, 5 & 6 in Exempt income Schedule + Column Amount of share in profits from schedule IF , if Sr.no 5a of schedule BP is greater than zero. In case 3(i) (Gross agricultural receipts) is equal to zero and Net agricultural income (Sr.no 3iv) is greater than zero, then Sr.no 3iv to be added instead of Sr.no 3(i) in schedule EI

73	In schedule BP, Balance amount is not equal to the sum of individual values.	The value at field <b>A(6)</b> of schedule BP should be equal to sum of S. No. (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a - 4b - 4c- 5d)
74	In schedule BP, S. No. A.9.Total and the sum of amount entered in S. No. 7a + 7b + 7c + 7d + 7e + 8a + 8b should be consistent	The value at field (A9) of schedule BP should be equal to sum of S. No. (7a + 7b + 7c + 7d + 7e + 8a+ 8b).
75	The value at field (A10) of schedule BP should be equal to sum of S. No. (6 + 9)	The value at field <b>(A10)</b> of schedule BP should be equal to sum of S. No. (6+9).
76	The value at field (A13) of schedule BP should be equal to sum of S. No. (10 + 11 - 12iii).	The value at field (A13) of schedule BP should be equal to sum of S. No. (10 +11 - 12iii).
77	The value at field (A26) of schedule BP should be equal to sum of S. No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).	In schedule BP, <b>S. No. A.26.</b> 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
78	The value at field (A34) of schedule BP should be equal to sum of S. No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).	The value at field (A34) of schedule BP should be equal to sum of S. No. A(27+28+29+30+31+32+33)
79	In "Schedule BP" value at the field A14, Amounts debited to the profit and loss account, to the extent disallowable under section 36 should be equal to the sum of (6t of Part A-OI)	The value at field (A14) of schedule BP should be equal to the value at S. No. 6t of schedule OI.
80	In "Schedule BP" of value at field A15 Amounts debited to the profit and loss account, to the extent disallowable under section 37 should be equal to the sum (7j of Part-OI)	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.
81	In "Schedule BP" of value at field A16 Amounts debited to the profit and loss account, to the extent disallowable under section 40 should be equal to the sum of (8Aj of Part-OI)	The value at field <b>(A16)</b> of schedule BP should be equal to the value at S. No. <b>8Aj</b> of schedule OI.



82	In "Schedule BP" of value at field A17 Amounts debited to the profit and loss account, to the extent disallowable under section 40A should be equal to the sum of(9g of Part A-OI)	The value at field <b>(A17)</b> of schedule BP should be equal to the value at <b>S. No. 9g</b> of schedule Part A- OI.
83	In "Schedule BP" of value at field A18 Any amount debited to profit and loss account of the previous year but disallowable under section 43B should be equal to the sum of (11h of Part-OI)	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
84	In Schedule BP, value at field A21 should be equal to sum of 21(i) to 21(xii)	The value at field (A21) of schedule BP should be equal to the value at S.No. 21(i) to 21(xii)
85	In "Schedule BP" value at field A24 Any other income not included in profit and loss account/any other expense not allowable should be equal to the sum of income from salary, commission, bonus, interest & others	The value at field A24 of schedule BP should be equal to sum of S. No. 24 (a+b+c+d+e)
86	In schedule BP value at field A25 "Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3a + 4d of schedule OI.	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI .
87	In schedule BP value at field A29 "Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account" should match with item X(4) of Schedule ESR.	In Schedule BP, Sr.no 29. "Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account " and the amount shown in "Schedule ESR" S. No. x "column (4)=(3)-(2)" Are inconsistent

88	In "Schedule BP" value at filed A30 Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year should be equal to the sum of 8B of Part-OI	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
89	In "Schedule BP" value at field A31 Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year should be equal to the sum of 10h of Part A-OI	In Schedule BP, S. No. 31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" and the sum of amount shown in S. No. 10.h."Total amount allowable under section 43B(total of 10a to 10g)" are inconsistent
90	In schedule BP value at field A33 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3b + 4e of schedule OI.	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
91	In "Schedule BP" value at field A35 Income is not equal to the sum of (13 + 26-34)	In schedule BP, S. No. A.35. Income and the sum of amount entered in S. No. A.(13+26-34) are inconsistent
92	In "Schedule BP" value at field A36(xii) Total should be equal to the sum of 36i to 36xi	In schedule BP, S. No. A.36xii and the sum of individual amounts entered in S. No. A.36i to 36xi. are inconsistent
93	In "Schedule BP" value at field A37 Net profit or loss from business or profession other than speculative and specified business should be equal to the sum of A35 + A36xii	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 + 36xii)" are inconsistent

94	In "Schedule BP" of valued at A38 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 the sum of (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)
95	In schedule BP, S. No. 43 "Income from speculative business(if loss, take the figure to 6xv of Schedule CFL)" is inconsistent with the value S. No. .B.40+ B 41- B42.	In schedule BP, S. No. 43 "Income from speculative business(if loss, take the figure to 6xv of Schedule CFL)" is inconsistent with the value S. No. .B.40+ B 41- B42.
96	In "Schedule BP" value at C47 Profit or loss from specified business should be equal to the sum of C(44 + 45-46)	In schedule BP, S. No. C47 "Profit or loss from specified business" and the sum of amount entered in S. No. C (44+45-46) are inconsistent
97	In "Schedule BP" value at field C49 Income from specified business should be equal to the sum of C(47-48)	In schedule BP, S. No. C49 "Income from Specified Business" and the sum of amount entered in S. No. C(47-48) are inconsistent
98	In "Schedule BP", value at field (D) should be equal to sum of S. No. A38 + B43 + C49	<p>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</p> <p>Note: This rule shall be applicable only when individual values of A38+B43+C49 are equal to or more than ZERO.</p>
99	In schedule BP, S. No. E(iv) "Income from life insurance business referred to in section 115B" should be equal to sum of amount entered in S. No. E(i)+E(ii)-E(iii) and E(ii) & E(iii) should be equal to Zero /Null	The value at field E(iv) of schedule BP should be equal to sum of S. No. E(i)+E(ii)-E(iii) and E(ii) & E(iii) should be equal to Zero/Null
100	In schedule BP values at field A4a should match with value at field A36 of for respective sections of schedule BP	In schedule BP, the values at "S. No. A(4a)" and values at "Sr.no A (36(i) to 36xi) are inconsistent.

101	In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should match with field 53 "Depreciation and amortization" of P&L A/c + field E(vi) "Depreciation of factory machinery" of Manufacturing A/c.	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 and L(1Evi of Manufacturing account+ (53)of PART-A-P&L)
102	In "Schedule BP" value at field 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 the sum of [4c-(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 4c-(38a+38b+38c+38d+38e)  Note-This Rule will be applicable only if the result of [4c-(38a+38b+38c+38d+38e)] is positive.  Note : If result is negative, then 39 should be equal to "0".
103	In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s) + Share of income from AOP/ BOI + Total (ci + cii + ciii))	S. No. A5d should be equal to A(5a+5b+5cn)
104	In "Schedule BP" in Table F Business income remaining after set off should be equal to the value entered in ((Business income remaining after set off) = (Income of current year)-(Business loss set off))	S. No. F column 3 should be equal to column 1-column 2 Note: Rule will be applicable only when 1 is greater than 2
105	In "Schedule BP", value at field Fv should be equal to sum of S. No. Fii+ Fiii+ Fiv	S. No. Fv should be equal to sum of S. No. Fii+Fiii+Fiv
106	In Schedule BP S. No. Fvi should be equal to S. No. Fi-Fv	S. No. Fvi should be equal to S. No. Fi-Fv for business loss set off column
107	In schedule BP , S. No. 36(iii) should be equal to 64(iv) of schedule P&L	If S. No. 36(iii) is not equal to 64(iv) of schedule P&L

108	In schedule BP value at field 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)" should match with field 16 "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
109	In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank	If S. No. C48 is not equal to zero and S. No. C50 is null
110	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 S. No. B40 is not equal to Pt 2a "Net profit or loss from speculative business"
111	Schedule BP, S. No. 24 should be minimum equal to total of schedule ESR in case total of ESR is negative	S. No. 24(e) of schedule BP is less than S. No. 4x of Schedule ESR if 4x is negative

<p>112</p>	<p>The Income/receipts, that have been reduced at S. No. 3 and/or S. No. 5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',</p>	<p>In Schedule BP, SUM of Row no. (A3a, A3b, A3c, and A5d is more than zero or null) And the sum is more than 4D of Part A trading account+ 14(xii)+62(i)+63(i)+65(ia)+65(iaa)+66(i) of Part A P&amp;L”</p> <p>However if sum of 4D of Part A trading account+ 14(xii)+62(i)+63(i)+65(ia)+65(iaa)+66(i) of Part A P&amp;L” is negative then then the below comparison should be done</p> <p>In Schedule BP, SUM of Row no. (A3a, A3b, A3c and A5d is more than zero or null) And the sum is more than 4D of Part A trading account+ 14(xii)+62(i)+63(i)+65(ia)+65(iaa)+66(i) of Part A P&amp;L- Sr.no 14v or 14vi or 14vii or 14viii or 14ix PROVIDED ANY OF THE FIELDS from 14v to 14ix IS NEGATIVE” in Schedule Profit &amp; loss</p>
<p>113</p>	<p>Income under section 44AD/44ADA/44AE is greater than "Zero" Then Balance sheet particulars for "Regular books of accounts" or particulars for "No accounts case" ( S.No C ) is mandatory.</p>	<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 S.No. 4 “Sources of funds” in Balance Sheet is ZERO AND 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>

114	In schedule OI field 3a "Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should match with field 11a(iii) "Total effect of ICDS adjustments on profit (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)"	If S. No. 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS
115	In schedule OI field 3b "Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should match with field 11b(iii) "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
116	In Schedule Part A-OI, sum of S. No. 5a + 5b + 5c + 5d + 5e should be equal to S. No. 5f	S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e
117	In Schedule Part A-OI, Total amount disallowable under section 36 is inconsistent with the sum of individual amount.	In Schedule Part A-OI, sum of S. No. 6a to 6s is not equal to S. No. 6t
118	In Schedule Part A-OI S. No. 7j. Total amount disallowable under section 36 and sum of values under that are inconsistent.	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.
119	In Schedule Part A-OI, S. No. 8A.j. Total amount disallowable under section 40 and sum of S. No. 8A.a to S. No. 8A.i are inconsistent.	If the SUM of S. No. (8Aa to 8Ai) of Part A-OI, is NOT EQUAL to S. No. (8Aj).
120	In Schedule Part A-OI, S. No. 9.g. Total amount disallowable under section 40A and sum of S. No. 9a to S. No. 9f are inconsistent.	If the SUM of S. No. (9a to 9f) of Part A-OI, is NOT EQUAL to S. No. (9g).

121	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.
122	In Schedule Part A-OI, S. No. 11.h.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.
123	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
124	If in Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" is selected as YES then Schedule TPSA cannot be blank	In Schedule Part A-OI, Sr. No. 17 flag is Yes and Schedule TPSA is blank
125	In "Schedule DPM" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year- Consideration or other realization during the previous year out of 3 or 4 )	If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative in Schedule DPM Note: If (3+4-5) is -ve than rule shall not apply.
126	Schedule DPM, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative in Schedule DPM
127	In "Schedule DPM" Total depreciation should be equal to the sum of (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).
128	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16)	The value at field (17) of schedule DPM should be equal to sum of S. No. (15-16). Note -> Rule shall be applicable only when 15-16 is greater than 0



129	In "Schedule DOA" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year- Consideration or other realization during the previous year out of 3 or 4 )	If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative in Schedule DOA
130	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 in Schedule DOA
131	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)	The value at field (12) of schedule DOA should be equal to sum of S. No. (10+11).
132	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13)	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13
133	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 in Schedule DOA
134	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d)	S. No. 1e should be equal to sum of 1a + 1b + 1c+1d in Schedule DEP
135	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)	S. No. 2d of schedule DEP should be equal to sum of S. No. 2a + 2b + 2c
136	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)	S. No. 6 of schedule DEP should be equal to sum of S. No. 1e+2d+3+4+5
137	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 of schedule DPM
138	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 of schedule DPM

139	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 of schedule DPM
140	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 of schedule DPM
141	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 of schedule DOA
142	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 of schedule DOA
143	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 of schedule DOA
144	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. 15v of schedule DOA
145	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. 15vi of schedule DOA
146	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. 15vii of schedule DOA
147	In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d)	If S. No. 1e is not equal to sum of 1a + 1b + 1c + 1d
148	In "Schedule DCG" 2d Total should be equal to the total value entered in ( 2a + 2b + 2c)	If S. No. 2d is not equal to sum of S. No. 2a + 2b + 2c
149	In "Schedule DCG" Total should be equal to the sum of 1e + 2d + 3 + 4 + 5	If S. No. 6 is not equal to sum of S. No. 1e+2d+3+4+5

150	In "Schedule DCG" 1a Block entitled for depreciation @ 15 per cent should be equal to (Schedule DPM - 20i)	S. No. 1a of schedule DCG is not equal to S. No. 20i of schedule DPM
151	In "Schedule DCG" 1b Block entitled for depreciation @ 30 per cent should be equal to Schedule DPM – 20ii	S. No. 1b of schedule DCG is not equal to S. No. 20ii of schedule DPM
152	In "Schedule DCG" in 1c Block entitled for depreciation @ 40 per cent should be equal to Schedule DPM - 20iii	S. No. 1c of schedule DCG is not equal to S. No. 20iii of schedule DPM
153	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
154	In "Schedule DCG" 2a Block entitled for depreciation @ 5 per cent should be equal to Schedule DOA- 17ii	S. No. 2a of schedule DCG is not equal to S. No. 17ii of schedule DOA
155	In "Schedule DCG" 2b Block entitled for depreciation @ 10 per cent should be equal to Schedule DOA- 17iii	S. No. 2b of schedule DCG is not equal to S. No. 17iii of schedule DOA
156	In "Schedule DCG" 2c Block entitled for depreciation @ 40 per cent should be equal to Schedule DOA- 17iv	S. No. 2c of schedule DCG is not equal to S. No. 17iv of schedule DOA
157	In "Schedule DCG" Furniture and fittings should be equal to the Schedule DOA- 17v	S. No. 3 of schedule DCG is not equal to S. No. 17v of schedule DOA
158	In "Schedule DCG" Intangible assets should be equal to Schedule DOA- 17vi	S. No. 4 of schedule DCG is not equal to S. No. 17vi of schedule DOA
159	In "Schedule DCG" Ships should be equal to Schedule DOA- 17vii	S. No. 5 of schedule DCG is not equal to S. No. 17vii of schedule DOA
160	In Schedule CG S. No. A6e of STCG should be equal to the (6 of schedule - DCG)	The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG
161	In "Schedule Manufacturing Account" Total Opening Inventory should be equal to the sum of Opening stock of raw-material + Opening stock of Work in progress	Total of Opening Inventory S. No. 1Aiii is not equal to 1Ai+1Aii

162	In "Schedule Manufacturing Account" Total Direct expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
163	In "Schedule Manufacturing Account" Total Factory Overheads should be equal to the sum of Indirect wages + Factory rent and rates + Factory Insurance + Factory fuel and power + Factory general expenses + Depreciation of factory machinery	Total Factory overheads as per S. No. 1Evii is not equal to the total of S. No. (Ei+Eii+Eiii+Eiv+Ev+Evi)
164	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account should be equal to the sum of (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)
165	In "Schedule Manufacturing Account" Total Closing Stock should be equal to the sum of Raw material + Work-in-progress	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
166	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
167	Part A Manufacturing Account, Negative signs should not be allowed other than in S. No. 3	Value at field other than S. No. 3 of Manufacturing account is negative
168	In schedule Part A-Trading Account the break up of other operating revenue should be consistent with total other operating revenue (S. No. 4Aiiic).	In Part A -Trading Account-sum of S. No. 4Aiii(a)+4Aiii(b) is not consistent with value in S. No. 4Aiii(c )
169	In Part A-Trading Account, S. No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic).	In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at S. No. 4A(iv) are inconsistent

170	In Part A-Trading Account ,Sr.no 4C(ix)- Duties, taxes and cess received or receivable in respect of goods and services sold or supplied is not equal to sum of Sr.no 4C(i to viii)	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
171	In Part A-Trading Account , S. No. 4D- Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix)
172	In "Schedule Trading Account" Total of Direct Expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses	Direct expenses in S. No. 9 is not equal to sum of 9i+9ii+9iii
173	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi
174	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)
175	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
176	In trading A/c field 11 "Cost of goods produced – Transferred from Manufacturing Account" should match with field 3 "Cost of Goods Produced – transferred to Trading Account (1F-2)" of Manufacturing A/c.	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.

177	In Profit & Loss A/c field 13 "Gross profit transferred from Trading Account" should match with field 12 "Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)" of Trading A/c.	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
178	In "Schedule Part A-P& L" '14(xi)' Any other income should be equal to the sum of amount entered in individual rows.	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)
179	In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent.	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
180	In "Schedule A-P&L" in 15 of Total of credits to profit and loss account should be equal to the sum of Gross profit transferred from Trading Account + Total of other income	In part A P& L S. No. 15 should be equal to sum of 13+14xii
181	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
182	In Part A-P&L,Sum of compensation and benefits to Employee S. No. 22i to 22x should be equal to SR.NO 22xi.	S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x
183	In schedule Profit and Loss Account, sum of expenditure on insurance SR.NO 23i to 23iv should be equal to SR.NO 23v Total	S. No. 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of S. No. 23i + 23ii + 23iii + 23iv)
184	In "Schedule Part A-P& L" Total Commission should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others	S. No. 30iii commission should be equal to S. No. 30i+30ii

185	In "Schedule Part A-P& L" Total Royalty should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others)	S. No. 31iii Royalty should be equal to S. No. 31i+31ii
186	In "Schedule Part A-P& L" Total Professional / Consultancy fees / Fee for technical services should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others)	S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii
187	In "Schedule Part A-P& L" Total rates and taxes paid or payable should be equal to the sum of (Union excise duty + Service tax + VAT/ Sales tax + Cess + Central Goods & Service Tax (CGST) + State Goods & Services Tax (SGST) + Integrated Goods & Services Tax (IGST) + Union Territory Goods & Services Tax (UTGST) + Any other rate, tax, duty or cess including STT and CTT)	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
188	In "Schedule Part A-P& L" Total other expenses should be equal to the sum of the amount entered in all rows	S. No. 47 Other expenses should be equal to sum of 47i+47ii+47n
189	In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii)	In schedule Part A-P & L, the sum of Bad Debts, amount entered in S. No. 48i + 48ii + 48iii shall be consistent with total of S. No. 48.iv. Total Bad Debt (48i (All PAN) + 48ii + 48iii )
190	In "Schedule Part A-P& L" Profit before interest, depreciation and taxes should be equal to the sum of [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]	Part A P&L, S. No. 51 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 + 46 + 47iii + 48iv + 49 + 50)]

191	In "Schedule Part A-P& L" Total Interest should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others	In schedule Part A-P & L, the sum of Interest , amount entered in S. No. 52.i+52ii and sum of amount shown in S. No. 52.iii. Total(i+ii) are inconsistent
192	In schedule P& L Total Interest paid outside India does not tally with individual break up	In schedule Part A-P & L, the sum of Interest paid outside India , amount entered in S. No. 52.ia+52ib and sum of amount shown in S. No. 52i Total(ia+ib) are inconsistent
193	In schedule P& L Total Interest paid outside India does not tally with individual break up	In schedule Part A-P & L, the sum of Interest paid in India , amount entered in S. No. 52.ia+52ib and sum of amount shown in S. No. 52ii Total(ia+iib) are inconsistent
194	<del>To check with e-filing if this rule will be implemented</del>	Sum of amount entered in this field and amount entered in field no 64(iii) of schedule P&I cannot exceed amount entered in Col 9 (Remuneration paid/ payable) of point E of Part A General.
195	In "Schedule Part A-P& L" in '54' Net profit before taxes should be equal to the sum of (51 – 52iii – 53)	Part A P&L, S. No. 54 Net profit before taxes should be equal to S. No. (51 – 52iii – 53)
196	Salary/Remuneration paid to Partners of the firm is claimed by other than Firm.	If status is other than Firm or LLP and S. No. 46 of P&L is greater than zero
197	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)	In " Part A-P& L", S. No. 57 Profit after tax should be equal to 54 - 55 - 56
198	In "Schedule Part A-P& L" Amount available for appropriation should be equal to the sum of Profit after tax + Balance brought forward from previous year	Part A P&L, S. No. 59 Amount available for appropriation, should be equal to 57 + 58



199	In "Schedule Part A-P& L" Balance carried to balance sheet in proprietor's account should be equal to the sum of Amount available for appropriation - Transferred to reserves and surplus	In "Schedule Part A-P& L", S. No. 61 Balance carried to balance sheet in proprietor's account should be equal to S. No. 59-60
200	In "Schedule A-P&L" Gross turnover/Gross receipts should be equal to the sum of 'Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date + 'Any other mode	S. No. 62(i) Gross Turnover or Gross Receipts should be equal to sum of S. No. 62ia + 62ib in " Part A-P& L"
201	In "Schedule A-P&L" Presumptive income under section 44AD should be equal to the sum of 6% of 62ia, or the amount claimed to have been earned, whichever is higher + 8% of 62ib, or the amount claimed to have been earned, whichever is higher	S. No. 62(ii) Presumptive Income under section 44AD should be equal to sum of S. No. 62iia + 62iib in " Part A-P& L"
202	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).	S. No. 62iia cannot be less than 6% of the amount in S. No. 62ia in " Part A-P& L"
203	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).	S. No. 62iib cannot be less than 8% of the amount in S. No. 62ib in " Part A-P& L"
204	Income claimed u/s 44AD can not be more than gross receipts	Part A P&L - S. No. 62ib is Less than 62iib
205	Income claimed u/s 44AD can not be more than gross Turnover	Part A P&L - S. No. 62ia is Less than 62iia
206	In Profit & Loss A/c field 63(ii) cannot be less than 50% of field 63(i).	S. No. 63ii cannot be less than 50% of the amount in S. No. 63i in " Part A-P& L"
207	Business code u/s 44AD is to be selected for income declared u/s 44AD.	If In Part A P&L "business code" u/s 44AD is selected and income in field 62(i) and/or 62(ii) is zero or null
208	Nature of business must be filled by the assessee if 62(i) and /or 62(ii) is greater than zero	If S. No. 62 nature of business is blank and S. No. 62(i) and/or 62(ii) is greater than zero in " Part A-P& L"
209	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.	If In Part A P&L "business code" u/s 44ADA is selected and income in field 63(i) and/or 63(ii) is zero or null

210	Nature of profession must be filled by the assessee if 63(i) and /or 63(ii) is greater than zero	If S. No. 63 nature of Profession is blank and S. No. 63 (i) and/or 63(ii) is greater than zero in " Part A-P& L"
211	Business code u/s 44AE is to be selected for income declared u/s 44AE.	If In Part A P&L "business code" u/s 44AE is selected and income in field 64(i) and/or 64(iii) is zero or null
212	Nature of business must be filled by the assessee if 64(ii) is greater than zero	If S. No. 64 nature of business is blank and S. No. 64 (ii) is greater than zero in " Part A-P& L"
213	The provisions of 44ADA is not applicable for persons carrying on business	If value at field 63ii is greater than "Zero" in " Part A-P& L" ,but section code selected in Business code under table "44ADA" is other than below codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008, <b>16009</b> , <b>16013</b> ,16018, 16019, 16019_1, 16020 18001, 18002, 18003, 18004, 18005, 18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012
214	In schedule BP field 36(i) "Section 44AD (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive income under section 44AD(iia + iib)" of Schedule Profit & Loss A/c.	If S. No. 36(i) is not equal to 62 (ii) of schedule P&L
215	In schedule BP field 36(ii) "Section 44ADA [63(ii) of schedule]" should match with field 63(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.	If S. No. 36(ii) is not equal to 63(ii) of schedule P&L
216	In schedule BP field 36(iii) "Section 44AE [64(iv) of schedule]" should match with field 64(iv) "Total Presumptive Income u/s 44AE (ii-iii)" of Schedule Profit & Loss A/c.	If S. No. 36(iii) is not equal to 64 (iv) of schedule P&L  This rule is applicable only if value at 64(iv) is positive

217	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 64(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 64(ii) (Presumptive Income) is MORE THAN ZERO but details in table at S. No. 64(i) are null/blank/zero
218	In "Schedule Profit & Loss A/c" field 64(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].	Part A P&L - S. No. 64(ii) is not equal to column 5 "Presumptive income u/s 44AE "
219	In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.	if in 44AE number of months exceeds 120 months in col 4 and 64 (ii) is greater than zero in " Part A-P& L"
220	In "Schedule Part A-P& L" Total Presumptive Income u/s 44AE should be equal to the sum of 64(ii-iii)	In case of Firm, Value at 64(iv) in "schedule P&L is not equal to the difference of 64(ii) and 64(iii)  Note -> Rule shall be applicable only when 64(ii) is greater than 64(iii)

<p>221</p>	<p>In "Schedule Profit &amp; Loss A/c" in table 64(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" exceeds 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 3 "Tonnage Capacity of goods carriage(in MT)" * column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *1000.</p> <p>In "Schedule Profit &amp; Loss A/c" in table 64(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.</p>	<p>In S. No. 64 column 5 is less than :</p> <p>1.- for Tonnage&lt;=12MT-Rs. 7500 *no. of months 2.-for Tonnage &gt;12MT-Tonnage *1000*no. of months</p>
<p>222</p>	<p>The presumptive income offered u/s 44AE per vehicle is less than Rs.1000 per MT per month (where the tonnage capacity exceeds 12 MT) or Rs. 7500 per month (where the tonnage capacity does not exceed 12 MT).</p>	<p>In schedule P&amp;L If the tonnage capacity of goods carriage in column 3 of S. No. 64(i) exceeds 12 MT AND The presumptive Income u/s 44AE per vehicle in Col. 5 S. No. 64(i) is less than Rs 1000 Per MT per month Or, In sch. P&amp;L If the tonnage capacity of goods carriage in col. 3 of S. No. 64(i) does not exceeds 12 MT AND The presumptive income u/s 44AE per vehicle in col. 5 of S. No. 64(i) is less than Rs 7500 per month.</p>

223	Presumptive Business Income Under Section 44AD and 44ADA cannot be claimed by other than Resident Partnership Firm.	The value at field S. No. 62 or 63 is more than zero and the sub status in filing status is other than Resident Partnership Firm
224	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)	<p>The value at field "62ii" is greater than " zero" in schedule P/L and</p> <p>In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes :</p> <p>14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008,<b>16009, 16013, 16018, 16019, 16019_1, 16020,</b> 18001,18002,18003,18004,18005,18010,18011, 18012,18013,18014, 18015, 18016,18017, <b>18018, 18019, 18020,</b> 20010,20011,20012, <b>09005</b></p>
225	In schedule P&L Net profit is not equal to difference between Gross profit and Expenses in point 65(i)(d)	In Schedule P&L, S. No. 65(i)(b)- Sr.no 65(i)(c) NOT equal to S. No. 65(i)(d)
226	In schedule P&L Net profit is not equal to difference between Gross profit and Expenses in point 65(ii)(d)	In Schedule P&L, Sr.no 65(ii)(b)- Sr.no 65(ii)(c) should be equal to Sr.no 65(ii)(d)
227	In Schedule P&L, Gross profit cannot be more than Gross Turnover/Receipts for assessee carrying on the business where books of accounts are not maintained	In Schedule P&L, S. No. 65(i)(b) is more than Si.no65(i)(a)
228	In Schedule P& L, Gross profit cannot be more than Gross Receipts for assessee carrying on profession where books of accounts are not maintained	In Schedule P&L, S. No. 65(ii)(b) is more than S. No. 65(ii)(a)

229	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(65ia)	If value at field no 65(i)(a) 'Gross receipts' is not equal to total of [65(i)(a)(i)+65(i)(a)(ii)]
230	In "Schedule A-P&L" 65ii(a) Gross receipts should be equal to the sum of Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date + Any other mode	S. No. 65iia should be equal to sum of S. No. 65iia1+65iia2
231	In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid)	Total profit as per 65iii should be equal to sum of 65id+65iid  Note if either of S. No. 65(id) or 65(iid) is negative then taxpayer should enter it as Zero
232	Part A P&L, S. No. 66iv Net income from speculative activity is not equal with the difference between Gross profit (66ii) and Expenses 66(iii)	S. No. 66iv Net income from speculative activity should be equal to Gross profit (66ii)- Expenses 66(iii)
233	In schedule P&L Salary/Remuneration to Partners of the firm cannot be greater than zero if presumptive income declared u/s 44AE in S. No. 64(ii) is null/blank/zero	If S. No. 64(iii) is greater than zero and 64(ii) is null/blank/zero  In case status is other than Firm S. No. 64(iii) cannot be greater than Zero
234	If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L can not be blank	Audit information, S. No. b is Yes and Part A BS and Part A P&L are blank (i.e.,Zero or Null)
235	"Sources of funds" should match with "Total application of funds" in Balance sheet	S.No 5.-" Sources of funds" is NOT EQUAL TO S.No 5 Total application of funds in Balance sheet
236	In "Schedule Part A-BS" Total partners'/ members' fund should be equal to the sum of Partners' / members' capital + Total Reserves and Surplus	If S. No. 1c is not equal to sum of S. No. 1a + 1bvi

237	In "Schedule Part A-BS" Total Loan Funds should be equal to the sum of total Secured loans + total unsecured loans	If S. No. 2c is not equal to sum of S. No. 2 (aiii + biii)
238	In "Schedule Part A-BS" Sources of funds should be equal to the sum of Total Partners' / members' fund + Total Loan Funds + Deferred tax liability + Total Advances	If S. No. 5 is not equal to sum of S. No. (1c + 2c +3+4iii)
239	In "Schedule Part A-BS" Total investments should be equal to the sum of Long-term investments + Short-term investments	If S. No. 2c is not equal to sum of S. No. 2 (aviii + bvii)
240	In "Schedule Part A-BS" Total current assets should be equal to the sum of 3a(iH + iiC + iiiD + aiv)	If S. No. 3av is not equal to sum of S. No. 3a (iH + iiC + iiiD + aiv)
241	In "Schedule Part A-BS" Net current assets should be equal to the sum of Total of current assets, loans and advances- Current liabilities and provisions	If S. No. 3e is not equal to difference of S. No. (3c – 3diii)
242	In "Schedule Part A-BS" Total, application of funds should be equal to the sum of (1e + 2c + 3e + 4d)	If S. No. 5 is not equal to sum of S. No. (1e + 2c + 3e +4d)
243	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.
244	"Name" does not match with the "Name" as per the PAN database.	The name as entered by you in the return does not match with the name as per the PAN date base.
245	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)

246	Whether you have held unlisted equity shares at any time during the previous year? Flag is Y 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
247	Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.	In Part A General, Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return.
248	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	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled but "representative" dropdown is selected in Verification Sheet.
249	Donee PAN is same as "Assessee PAN" or "PAN at Verification"	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 .
250	Field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA can not be blank	You are liable to select Yes/NO in Part A general Information-Audit Information (A3 )
251	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as no, a2i cannot be left blank	in Part A general Information-Audit Information, S. No. a2i cannot be blank, if a2 is selected as no
252	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as Yes, a2ii cannot be left blank	in Part A general Information-Audit Information , S. No. a2ii cannot be blank, if a2 is selected as Yes



253	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as no, a2iii cannot be left blank	in Part A general Information-Audit Information, S. No. a2iii cannot be blank, if a2 is selected as Yes
254	In part A general, Date of audit report cannot be greater than system date at "Audit Information at C-vii , D(i), D (ii), e(iv)"	"Date of Audit report" in Part A General : Audit Information at C-vii , D(i), D (ii), e(iv) cannot be greater than system date
255	Taxpayer is a non-resident and showing income under section 115BBF in schedule OS	In Filing status Residential Status is "Non Resident" and Income u/s 115BBF in Schedule OS or in schedule BP S. No. 7d is greater than Zero.
256	Nature of business or profession can not be blank	Nature of business or profession can not be blank
257	In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" is not matching with any PAN entered at "PARTNERS/ MEMBERS/TRUST INFORMATION"	In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" under Part B TTI is not matching with any one of the PAN entered at the "PAN" field at Table E of "PARTNERS/ MEMBERS/TRUST INFORMATION" in Part A-GENERAL 2
258	Assessee selects "Status" as Firm and "Sub status" is selected as other than "Limited Liability Partnership" or "Partnership Firm" or "Sub status" is left blank.	If assessee selects "Status" as Firm and the "Sub status" is selected as other than Limited Liability Partnership or Partnership Firm or No "Sub status" code is available.

259	<p>Assessee selects "Status" as "AOP / BOI" and the "Sub status" is selected as other than                      Primary Agricultural Credit Society,                      Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank,                      Primary Co-operative Agricultural and Rural Development bank,                      Society registered under society registration Act, 1860 or any other Law corresponding to that state,                      Other cooperative society,                      Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund,                      Any other AOP/BO or                      No "Sub status" code is available.</p>	<p>If assessee selects "Status" as "AOP / BOI" and the "Sub status" is selected as other than Primary Agricultural Credit Society, Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Other cooperative society, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, any other AOP/BO or                      No "Sub status" code is available.</p>
260	<p>Assessee selects "Status" as artificial juridical person and sub-status is other than                       Estate of the deceased,                      Estate of the insolvent,                      Other AJP                       or                      No "Sub status" code is available.</p>	<p>If assessee selects "Status" as artificial juridical person and sub-status is other than                       Estate of the deceased, Estate of the insolvent, Other AJP)                       or                      No "Sub status" code is available.</p>
261	<p>If assessee selects status as Local Authority in schedule "Part A General" then sub status field should be Null</p>	<p>If assessee selects "Status" as Local Authority . And                      "Sub status" code is available.</p>
262	<p>In Schedule PTI, Col. 9 should be equal to Col. 7-8</p>	<p>In schedule PTI Col. 9 is not equal to output of Col. 7-8</p>
263	<p>In Schedule PTI, S. No. iia Short Term should be equal to sum of ai+aii</p>	<p>In schedule PTI, S. No. iia Short Term should be equal to sum of ai+aii</p>
264	<p>In Schedule PTI, S. No. iib Long Term should be equal to sum of bi+bii</p>	<p>In schedule PTI, S. No. iib Long Term should be equal to sum of bi+bii</p>

265	In Schedule PTI, S. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, S. No. iii Other Sources should be equal to sum of a+b
266	In Schedule PTI, S. No. iv Income claimed to be exempt should be 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
267	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	Schedule EI S. No. 6 is not equal to the sum of S. No. .1(iv)of Sch PTI against all the Names of business trust / investment fund
268	In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)	In schedule FSI, column e is not lower of column c or column d
269	Schedule FSI is not applicable for non residents	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
270	In Schedule FSI, Total should be equal to sum of S. No. (i+ii+iii+iv) for Column d, c b and e	In Schedule FSI, Total should be equal to sum of S. No. (i+ii+iii+iv) for column d, c b and e
271	In "Schedule TR", value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'	In Schedule TR, S. No. 2 is not equal to sum of col no 1d if col no f is 90/90A
272	In "Schedule TR", value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'	In Schedule TR, S. No. 3 is not equal to sum of col no 1d if col no f is 91
273	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

274	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
275	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
276	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
277	In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory.	If "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is blank
278	In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory.	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled.
279	Total of Annual value of Outward Supplies as per the GST returns filed should be consistent with the break-up column	Total of Annual Value of Outward supplies as per GST return should be equal to the sum of breakup of each field  Column 3 of GST schedule
280	Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes but schedule DI is not filled	In Part B of Chapter VIA, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule S. No. A of DI is blank/ null

281	Eligible amount of deduction during FY 2019-20 mentioned in schedule DI should match with system computed amount of deduction u/s 80G, 80GGA and 80GGC as per Part B- Deductions and Taxable total Income for the respective section	Column 2 of S. No. A of Schedule DI- Section and Eligible amount of deduction during FY 2019-20 is not matching with system computed amount of deduction u/s (80G, 80GGA and 80GGC) as per Schedule VIA Part B- Deductions in respect of certain payments is more than zero for the respective section mentioned by taxpayer
282	Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes and Column no 2 of Schedule DI is greater than zero but the amount in column 3 is blank/null	If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of S. No. A of schedule DI is greater than zero then column no 3 of S. No. A of schedule DI cannot be blank/ null
283	Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020 cannot exceed column no 2 of S. No. A of schedule DI	Amount in column no 3 of S. No. A of Schedule DI is more than column no 2 of S. No. A of Schedule DI
284	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
285	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
286	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
287	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

288	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 30.09.2020" 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 30.09.2020" is not filled
289	In schedule CG, Amount utilized 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 utilized out of Capital Gains account as per S. No. B10a in Long term capital gains of Schedule CG is greater than zero but S. No. C in schedule DI is not filled
290	In schedule CG, Amount utilized 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 utilized 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
291	Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. B10a of Long term capital gains of Schedule CG	Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. B10a of Long term capital gains of Schedule CG
292	Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. A7a of Schedule CG of Short term capital gains of Schedule CG	Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. A7a of Schedule CG of Short term capital gains of Schedule CG
293	Amount utilized between 01.04.2020 to 30.09.2020 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
294	In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)	In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" IS NOT EQUAL TO total of pt. (2i + 2ii + 2iii+2iv)

295	In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) .	In schedule -Part B TI the value in pt. 3av -"Total Short term " IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv)
296	In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)	In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii)
297	In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)	In schedule -Part B TI the value in pt. 3c -"Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv)
298	In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)	In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c)
299	In "Schedule PART B - TI" , value at S. No. '5' "Total of head wise income" should be equal to the value of 1 + 2v + 3c + 4d	In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2v + 3c + 4d)
300	<p>In "PART B- TTI" value at S. No. '10a' "Advance tax " and '10d' "Self Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT</p> <p>or</p> <p>In "PART B- TTI", value at S. No. '10b' "TDS " should be equal to the value at "total" field of "Column 9 of 15B(1) and 15B(2)" in TDS Schedule.</p> <p>or</p> <p>In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field of "Column 7 of 15C in TCS Schedule.</p>	<p>If Total of pt10a (Advance Tax ) &amp; 10d( Self-Assessment Tax ) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 15A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 10b is NOT EQUAL TO sum of Total value of col 9( Amount claimed in own hands) in pt. 15B (TDS from salary) Total value of col 7 (Amount claimed in own hands) in pt. 15C</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. 15C</p>

301	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "S. No. 3 of Schedule-HP"	In Part B TI , the value in Pt1 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt. 3 4" field of Schedule HP (Total field Includes income from all House properties)
302	In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A38 of Schedule-BP"	In Part B TI ,the value in Pt 2(i) -"Profits and Gains from business other than speculative business and specified business " is greater than zero AND this value is NOT EQUAL TO "A38 Net Profit or Loss from Business or Profession" field of Schedule BP.
303	In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "F3(ii)" at table "F of Schedule BP."	In Part B TI ,the value in Pt 2(ii) -"Profits and gains from speculative business " is greater than zero AND this value is NOT EQUAL TO "pt3ii Income from Speculative Business" field in Table F of Schedule BP.
304	In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "F3(iii)" at table "F of Schedule BP."	In Part B TI ,the value in Pt 2(iii) -"Profits and gains from specified business " is greater than zero AND this value is NOT EQUAL TO pt3iii Income from Specified Business" field in Table F of Schedule BP
305	Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled.	In Part B TI , the value in Pt3ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG



306	Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled.	In Part B TI , the value in Pt3aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG"
307	Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled.	In Part B TI , the value in Pt3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
308	Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled.	In Part B TI , the value in Pt3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
309	Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled.	In Part B TI , the value in Pt3bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG"
310	"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 Pt4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6 7" field of Schedule OS
311	"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 Pt4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS
312	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled.	In Part B TI , the value in Pt4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS

313	In "Schedule PART B - TI" ,value of '6' Losses of current year to be set off against 5 should be equal to the "total of 2xvii,3xvii and 4xvii of Schedule CYLA"	The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xvii" , "3xvii " and "4xvii" of Schedule CYLA
314	The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA	The value in Pt 8- Brought forward losses set off against 7 (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
315	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(pt9) is not equal to pt. 5( Total)- pt. 6(Losses of current year set off against 5 )-pt. 8(Brought forward losses set off against 7 )  Note : If result is -ve, restrict to Zero.
316	Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled	n Part B TI, value in Pt.12a - "Deduction u/s 10AA" is not equal to S. No. C of Schedule 10AA
317	In "Schedule PART B - TI", value at S. No. '17' "Losses of current year to be carried forward" should flow from Total of xv of Schedule CFL in case of sub status other than Investment Fund.  If sub status is Investment Fund then amount should flow from Total of 5xv+ 6xv+ 7xv+ 8xv+11xv of Schedule CFL	The value in pt. 17 Losses of current year to be carried forward ) of Part B TI is not equal to total of CFL as follows:  If sub status is Investment Fund then auto-populate from Total of Sch CFL 5xv+ 6xv+ 7xv+ 8xv+11xv of Sch CFL If sub status is other than Investment Fund then auto-populate from Total of xv of Sch CFL.
318	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 13(Total Income) should be value of pt. 5 -6-8-11c-12c "ROUNDING OFF +5 or -5 as per Sec 288 DONE In Total Income field"

319	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
320	In "PART B- TTI", value at S. No. '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c)	In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c)
321	In "PART B- TTI", value at S. No. '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.	In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c)
322	In "PART B- TTI", value at S. No. '2g' Gross tax liability should be equal to the sum of values at S. No. 2d + 2eiv + 2f	In Part B TTI, the value in pt. 2g is not equal to total of (2d + 2eiv + 2f)
323	In "PART B- TTI", value at S. No. value at S. No. '6a' "Section 90/90A" should be equal to value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.	In Part B TTI, the value in field pt. 6a is not equal to value in pt. 2 of Schedule TR
324	In "PART B- TTI", value at S. No. value at S. No. '6b' "Section 91" should be equal to value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR.	In Part B TTI, the value in field pt. 6b is not equal to value in pt. 3 of Schedule TR
325	In "PART B- TTI", value at S. No. value at S. No. 6c "Total" should be equal to the sum of value at "Section 90/90A" + "Section 91 "	In Part B TTI, the value in pt. 6c is not equal to total of (6a + 6b)
326	In "PART B- TTI", value at S. No. '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F	In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) .

327	In "PART B- TTI", value at S. No. value at S. No. 9 "Aggregate liability" should be equal to the sum of value at S. No. 7 "Net tax liability" + value at S. No. 8e "Total Interest and Fee Payable"	In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e)
328	In "PART B- TTI" of '10e' Total Taxes Paid should be 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).
329	IFSC under "Bank Details" is not matching with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database.	IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database.
330	Income claimed at S. No. 3(iv) in Part B TI should be equal to the sum of S. No. 3d, 3e & 3iv of Table F Schedule BP.	Income claimed at S. No. 3(iv) in Part B TI is not equal to the sum of S. No. 3d, 3e & 3iv of Table F Schedule BP.
331	Deductions claimed at Point No. 11a of "Part B TI" but "Schedule VI-A Part B" is not filled!	In Part B TI, value in Pt.11a - Part B of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B System Calculated value is "Zero" or "NULL".
332	Deductions claimed at Point No. 11b of "Part B TI" but "Schedule VI-A Part C" is not filled!	In Part B TI, value in Pt.11b - 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".
333	In "PART B- TTI", value at S. No. '12' "Refund" should be equal to value of S. No. 10e- S. No. 9.	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)
334	In "PART B- TTI", value at S. No. '11' "Amount payable" should be equal to value of S. No. 9- S. No. 10e.	If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 9- 10e (only if the difference is positive)



338	In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 should be consistent with all the special incomes (Column (i)) of Schedule SI	In Schedule B TI, S. No. 10 is not equal to total of column (j) of schedule SI
339	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to S. No. 1 of schedule VI-A	In schedule B TI, S. No. 11a is not equal to S. No. 1 of schedule VI-A
340	In schedule part B TI, deduction under chapter VI-A, Part C should be equal to S. No. 2 of schedule VI-A	In schedule B TI, S. No. 11b is not equal to S. No. 2 of schedule VI-A
341	In "Schedule PART B - TI", value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" ( limited to 9-10).	S. No. 11c should be equal to sum of sl 11a+11b
342	In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 – 6	The value in pt 7 of Part BTI is not equal to pt. 5-6
343	In "Schedule PART B - TI", value at S. No. '18' "Deemed total income under section 115JC" should be equal to value at S. No. 3 of AMT	The value in pt 18 of Part BTI is not equal to pt.3 of Schedule AMT
344	In "Schedule Part B-TI" 'Serial number 16 should be equal to the value entered in (13-14+15)	S. No. 16 of schedule B TI is not equal to S. No. 13-14+15
345	In "PART B- TTI", value at S. No. '3' "Gross tax payable" should be equal to higher of value at S. No. 1d "Total Tax Payable on deemed total income" or value at S. No. 2g "Gross tax liability"	If S. No. 3 is not equal to S. No. 1d or 2g whichever is higher
346	In "PART B- TTI", value at S. No. '5' " Tax payable after credit under section 115JD" should be equal to S. No. 3 - Sl no.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

347	In "PART B- TTI", value at S. No. '7' "Net tax liability" should be equal to value of S. No. 5 - S. No. 6c	S. No. 7 is not equal to S. No. 5-6c Note: This rule is applicable if 5 is greater than 6c
348	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 schedule Part B -TI, <b>S. No. 7</b> 'Losses of current year set off against income from all the heads' is not equal to the sum of S. No. "2xvii" , "3xvii " and "4xvii - Losses set off in Schedule CYLA
349	In "Schedule IT" Total of all rows of Column 5 "Amount" should be equal to "Total" Field.	Total is not equal to sum of individual values mentioned in column 5
350	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
351	In "Schedule TCS" in table 15C, Total of all rows of Column 7 "Amount out of (5) or (6) being claimed this Year " Should be equal to 'Total' Field	In schedule TCS -Total of column 7 " TCS claimed tis year" is not equal to Sum of individual values of column
352	In Schedule TDS 15B1, "The Amount of TDS claimed this year" is more than "Tax deducted".	If in Schedule TDS 1 S. No. "9" is more than S. No. "7" or S. No. "6" or TDS of 8.
353	In Schedule TDS 2 The Amount of TDS claimed this year" is more than "Tax deducted".	If in Schedule TDS 2, as per Form 16B/16C S. No. "9" is more than S. No. "7" or S. No. "6" or TDS of 8.
354	In Schedule TDS 15B1, TDS (As per Form 16B/16C)/TCS, is claimed but year of tax deduction is not selected.	In Schedule TDS 1, TDS (As per Form 16B/16C)/TCS, TDS b/f is greater than zero, then "Financial Year in which deducted" cannot be Zero or null
355	In "Schedule TDS" in table 15B(1), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.	In schedule TDS -1 -Total TDS credit claimed this year is not equal to sum of individual values mentioned

356	In "Schedule TDS" in table 15B(2), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.	In schedule TDS-2 (As per Form 16B/16C) Total TDS credit claimed this year should be equal to sum of values mentioned
357	In "Schedule TDS" in table 15B(1) and In "Schedule TDS" in table 15B(2), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 1"	If Col 6 & Col 7 of Schedule TDS2 (Other than salary) are filled in the same row.
358	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11	TDS- 2 & 3, Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),
359	In schedule "TDS" in table 15B(1), TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.	If In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled.
360	In schedule "TDS" in table 15B(2), TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled.	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. Note : If value at column 9>0, then only rule will be applicable.



361	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor)	If in Schedule TDS(1), 15B1, Sl. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(1), 15B1, S. No. 9 <del> &amp; 10</del> "TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim.
362	TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16B/16C furnished by Deductor)	If in Schedule TDS(2), 15B2, Sl. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(2), 15B2, S. No. 9 "TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim.
363	In Schedule TDS 1 or TDS-2 , TDS credit relating to other person is selected but the PAN of other person is not provided	In Schedule TDS1 or TDS 2 , If TDS in Col 8/ Col 10 is more than 0 and Col 3 is 0 or Null
364	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor)If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero
365	In Schedule TDS1 or TDS2 , claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" or "TDS deducted	In TDS 1 or TDS 2 In Col No.9 "Claimed in own hands" amount entered is more than col.no 6 "TDS b/for Col no. 7 "TDS Deducted"

366	Verification PAN is not matching with PAN at Partners/Members/Trust. Please ensure that person authorized to verify ITR is as per Sec 140 of the Act	In case of Partnership Firm, Cooperative Bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Agricultural Credit Society, Primary Co-operative Agricultural and Rural Development bank, Other Cooperative Society, LLP, Trust other than trust eligible to file return in ITR-7, Any other AOP/BOI, PAN entered at "Verification" is not matching with any one of the PAN entered at the "PAN" field at Table E of "PARTNERS/ MEMBERS/TRUST INFORMATION" in Part A-GENERAL 2
367	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled though in schedule "Verification" Verification capacity is selected as "Representative" from drop down
368	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"
369	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 )
370	In Schedule TPSA, Health & Education cess is less then 4% of amount of Additional income tax payable+Surcharge	In Schedule TPSA, Sr. No. 2c is less than 4% of (2a +2b)

371	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)
372	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
373	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)
374	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. 15(v) flag is yes and Schedule TPSA is blank
375	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date" cannot be after System date
376	Schedule RA, total donation should be equal to donation in cash + donation in other mode	If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode
377	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash	If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash  Total of Cash donation is not equal to sum of individual rows
378	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash	If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other mode  Total of donation in other mode is not equal to sum of individual rows
379	Schedule RA, Total donation should be equal to bifurcation of total donation	If total donation in Schedule RA, is not equal to bifurcation of total donation  Total of "total donations" is not equal to sum of individual rows

380	In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows.	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
381	In "Schedule ESR" column "Amount of deduction in excess of the amount debited to profit and loss" account should be equal to sum of (Amount of deduction allowable) - (Amount, if any, debited to profit and loss account )	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR.
382	In "Schedule ESR" Total should be equal to the sum of value entered in (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
383	Amount of allowance set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA	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
384	Amount of depreciation set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA	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
385	In "Schedule ICDS" , value at field in 'XI(a) ' Total effect of ICDS adjustments on profit" should be equal to 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
386	In "Schedule ICDS" , value at field in 'XI(b) ' Total effect of ICDS adjustments on profit" should be equal to 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
387	In Sch 80G Donee PAN is same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G ( if filled ) is equal to PAN entered in Part A General or as entered in verification part
388	In Schedule 80G, Total amount of deduction computed is more than the eligible amount	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)

389	In Sch 80G, if Amount donated in cash in S. No. A is more than Rs. 2000, then deduction u/s 80G will not be allowed.	If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. A in Schedule 80G
390	In Sch 80G, if Amount donated in cash in S. No. B is more than Rs. 2000, then deduction u/s 80G will not be allowed.	If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. B in Schedule 80G
391	In Sch 80G, if Amount donated in cash in S. No. C is more than Rs. 2000, then deduction u/s 80G will not be allowed.	If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. C in Schedule 80G
392	In Sch 80G, if Amount donated in cash in S. No. D is more than Rs. 2000, then deduction u/s 80G will not be allowed.	If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. D in Schedule 80G
393	In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
394	In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode
395	In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode
396	In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode
397	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)

398	80G claimed in Sch VI A but details not provided in Schedule 80G	In schedule VI A , value in field 80G (Pt. a) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
399	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.	In Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode
400	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)	In Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)
401	In Sch 80GGA, if Amount donated in cash in S. No. D is more than Rs. 10000, then deduction u/s 80GGA will not be allowed.	If donation in cash > Rs.10000, then eligible amount of donation cannot exceed donation in other mode in Schedule 80GGA
402	In Sch 80GGA Donee PAN is same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA ( if filled ) is equal to PAN entered in Part A General or as entered in verification part
403	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA	In schedule VI A , value in field 80GGA (Pt. b) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
404	Standard deduction allowed on House property should not be more than 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 Note:- A variation of -5 to +5 shall be allowed
405	In case of co-owned house property assessee' s share and co-owner(s) share should be equal to 100 %.	In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee' s share in the property plus share of co-owner is less than 100%.

406	In case property is co-owned, annual value of the property owned is not 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 ). Note:- A variation of -5 to +5 shall be allowed
407	Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero.	In case Co-owned Flag is Y and the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero
408	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
409	When "House Property" is "Self occupied", Interest payable on borrowed capital is more than 2 lakhs.	If type of House property is selected as "SOP", and sum of value at field 1h, 2h....n..... of Schedule HP is greater than 2 lakh.
410	Total of House property should match with total of individual values	If the value at field 4 is NOT Equal to Sum of S. No. 1k+2K+...+3
411	Type of property is let-out or deemed let out and Gross rent received/ receivable/ lettable value is zero or null	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
412	In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of S. No. (1a-1d) Note:This rule will be applicable when (a) is greater than (d).
413	In "Schedule HP" 1(d) total should be equal to the sum of amount of rent which cannot be realized + Tax paid to local authorities	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of S. No. (1b+1c)
414	In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of S. No. (1g+1h)

415	In "Schedule HP" in 1(k) of Income form HP should be equal to $(1f - 1i + 1j)$	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of S. No. $(1f-1i+1j)$
416	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
417	In Schedule HP, more than two house is claimed to be self occupied / annual letable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property	In Schedule HP, more than two house is claimed to be self occupied / annual letable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property
418	In "Schedule CG" A10 STCG should be equal to the sum of $(A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 - A9a)$	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 .
419	In "Schedule CG" B13 Total should be equal to sum of $(B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f + B10 + B11 - B12a)$	Value at field "B13" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .
420	In "Schedule CG" 'C' Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of $(A10 + B13)$	Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive.
421	In Schedule CG, Full Value of Consideration(S. No. A1aiii) is zero , therefore expenses u/s 48 (S. No. A1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. A1aiii) is zero and expenses (S. No. A1b(iv) are more than zero
422	In Schedule CG, Full Value of Consideration(S. No. A3a) is zero , therefore expenses u/s 48 (S. No. A3b(iv) cannot be claimed.	If In Schedule CG, Full Value of Consideration(S. No. A3a) is zero and expenses (S. No. A3b(iv) are more than zero



423	In Schedule CG, Full Value of Consideration(S. No. A5a) is zero , Therefore , expenses u/s 48 (S. No. A5b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. A5a) is zero and expenses (S. No. A5b(iv) are more than zero
424	In Schedule CG, Full Value of Consideration(S. No. A6a) is zero , therefore expenses u/s 48 (S. No. A6b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. A6a) is zero and expenses (S. No. A6b(iv) are more than zero
425	In Schedule CG, Full Value of Consideration(S. No. B1a) is zero , therefore expenses u/s 48 (S. No. B1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. B1a) is zero and expenses(S. No. B1b(iv) are more than zero
426	In Schedule CG, Full Value of Consideration(S. No. B3a) is zero , therefore expenses u/s 48 (S. No. B3b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. B3a) is zero and expenses(S. No. B3b(iv) are more than zero
427	In Schedule CG, Full Value of Consideration(S. No. B4a) is zero , Therefore expenses u/s 48 (S. No. B4b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. B4a) is zero and expenses(S. No. B4b(iv) are more than zero
428	In Schedule CG, Full Value of Consideration(S. No. B7a) is zero , therefore expenses u/s 48 (S. No. B7b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. B7a) is zero and expenses(S. No. B7b(iv) are more than zero
429	In Schedule CG, Full Value of Consideration(S. No. B9a) is zero .therefore expenses u/s 48(S. No. B9b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(S. No. B9a) is zero but expenses(S. No. B9b(iv) are claimed
430	In Schedule CG, LTCG Pass through income is not equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG S. No. B11 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
431	In Schedule CG, STCG Pass through income is not equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG 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
432	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)

433	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)
434	In Schedule CG S. No. A1e of STCG should be equal to A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d)
435	In "Schedule CG" A2(c) should be equal to A(2a-2b)	If in Sch CG A2c is not be equal to A(2a-2b)
436	In "Schedule CG" A3b(iv) should be equal to the sum of A3b (i + ii + iii)	If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii)
437	In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – biv)	If in Sch CG A3c is not equal to A(3a-biv)
438	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)
439	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)
440	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]
441	In "Schedule CG" A5(biv) Total should be equal to the sum of (i + ii + iii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
442	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)
443	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)
444	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)
445	In Schedule CG S. No. A6(a)iii of STCG should be equal to the sum of A6(a)(ic + ii)	If in Sch CG S. No. A6(a)iii is not equal to sum of A6[(a)(ic)+(a)ii]
446	In "Schedule CG" A6(biv) Total should be equal to the sum of (i + ii + iii)	If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii)
447	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)

448	In "Schedule CG" A7 Amount deemed to be short term capital gains should be equal to the sum of (Amount not used for new asset or remained unutilized in Capital gains account (X) + Amount deemed to be short term capital gains, other than at 'a')	If in Sch CG A7 is not equal to $A(aX_i + b)$
449	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 $(A8a + A8b + A8c)$
450	In schedule CG, S. No. B1 biv of LTCG Total should be equal to sum of B1(bi + bii + biii)	If in Sch CG B1(biv) is not equal to Sum of $B1(bi+bii+biii)$
451	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 $B1(a_{iii}-biv)$
452	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 $B(1c-1d)$
453	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 $B(2c-2d)$
454	In schedule CG, S. No. B2c of LTCG Balance should be equal to $B(2a-2b)$	If in Sch CG B2c is not equal to $B(2a-2b)$
455	If in Sch CG B3(biv) should be equal to Sum of $B3(bi+bii+biii)$	If in Sch CG B3(biv) is not equal to Sum of $B3(bi+bii+biii)$
456	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 $B(3a-biv)$
457	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 $B4(bi+bii+biii)$
458	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 $B(4a-biv)$
459	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
460	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 $B7(a)(ib)$
461	In "Schedule CG" B7(1)a(iii) Total should be equal to the sum of (ic + ii)	If in Sch CG B7 aiii Total is not equal to sum of $B7(a)(ic+ii)$

462	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)
463	If in Sch CG S. No. B7c is not equal to B(7aiii-biv)	If in Sch CG S. No. B7c is not equal to B(7aiii-biv)
464	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)
465	In Schedule CG S. No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is lower of B9(a)(ia) or B9(a)(ib)
466	In schedule CG, S. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)	If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii)
467	In schedule CG, S. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)	If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii)
468	In schedule CG, S. No. B9c LTCG on share or debenture should be equal to B9(aiii – biv)	If in Sch CG S. No. B9c Balance is not equal to B(9aiii-biv)
469	In Schedule CG S. No. B9e of LTCG should be equal to B(9c-9d)	If in Sch CG S. No. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d
470	In Schedule CG, S. No. B10 should be equal to B10(aXi + b)	If in Sch CG S. No. B10 is not equal to B10(aXi+b)
471	In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b)	If in Sch CG S. No. B11 is not equals to B11a1+B11a2+B11b
472	Schedule CG S. No. D1e should be equal to sum of D(1a + 1b + 1c + 1d )	If value at field D1e is not equal to the sum of S. No. D(1a + 1b + 1c + 1d)
473	In "Schedule CG" in Table E value at field ix should be equal to sum of (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)  Note : check for all columns(i.e, 2 to 8)
474	In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off)	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).

475	Income claimed in "Short term chargeable at applicable rate", but Table E in Sch CG not filled	<p>Sum of (A1e+A2c+A4b+A6g +A7+A8c) should be equal to S. No. iv of Col. No. 1 against applicable rate of Table E in Sch CG</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
476	Income claimed in Long term chargeable at applicable rate", but Table E in Sch CG not filled	<p>Sum of (B1e+ B2e+B3e+B6+ B9e+ B10e+ B11b) should be equal to S. No. vii of Col. No. 1 against applicable rate of Table E in Sch CG</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p>
477	Schedule CG S. No. Ei2 should be equal to sum of S. No. (A3e+ A4a+ A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein	<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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9</p>

<p>478</p>	<p>Schedule CG S. No. Ei3 should be equal to sum of S. No. (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a &amp; A9b , which is included therein</p>	<p>If value at field Ei3 is not equal to the sum of S. No. (A5e+ A8b)</p> <p><b>Note: This rule will be applicable only if the sum of S. No. (A5e+ A8b) is negative</b></p> <p><b>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.</b></p> <p><b>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</b></p>
<p>479</p>	<p>Schedule CG S. No. Ei4 should be equal to sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a &amp; A9b , which is included therein</p>	<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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
<p>480</p>	<p>In Schedule CG, S. No. Ei5 is not equal to S. No. A9b.</p>	<p>Value at field Ei5 is not equal to total of Col. 2 Amount of income of S. No. A9</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. A9 is negative</p>

<p>481</p>	<p>In Schedule CG S. No. Ei6 should be equal to S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a &amp; B12b , which is included therein</p>	<p>If value at field Ei6 is not equal to the sum of S. No. (B4c+B5+B7c+B8+B11a1 +B11a2)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) 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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p>
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<p>482</p>	<p>Schedule CG S. No. Ei7 should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a &amp; B12b , which is included therein</p>	<p>If value at field Ei7 is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b)is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) 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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p>
<p>483</p>	<p>In Schedule CG, S. No. Ei8 should be equal S. No. B12b.</p>	<p>Value at field Ei8 is not equal to total of Col. 2 Amount of income of S. No. B12</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. B12 is negative</p>



<p>484</p>	<p>Schedule CG S. No. Eii should be equal to sum of S. No. (A3e+A4a+A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a &amp; A9b , which is included therein</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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>
<p>485</p>	<p>Schedule CG S. No. Eiii should be equal to sum of S. No. (A5e+A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a &amp; A9b , which is included therein</p>	<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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>

<p>486</p>	<p>Schedule CG S. No. Eiv should be equal to sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a &amp; A9b , which is included therein</p>	<p>If value at field Eiv is not equal to the sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)</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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> <p>Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive</p>
<p>487</p>	<p>In Schedule CG, S. No. Ev should be equal to S. No. A9b.</p>	<p>Value at field Ev is not equal to total of Col. 2 Amount of income of S. No. A9</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. A9 is positive</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p>

<p>488</p>	<p>Schedule CG S. No. Evi should be equal to S. No. (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a &amp; B12b , which is included therein</p>	<p>If value at field Evi is not equal to the sum of S. No. (B4c+B5+B7c+B8+B11a1+B11a2)</p> <p>Note: This rule will be applicable only if the(B4c+B5+B7c+B8+B11a1+B11a2) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) 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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p>
<p>489</p>	<p>Schedule CG S. No. Evii should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a &amp; B12b , which is included therein</p>	<p>If value at field Evii is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b)</p> <p>Note: This rule will be applicable only if the(B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) 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.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p>

490	In Schedule CG, S. No. Eviii should be equal S. No. B12b.	Value at field Eviii is not equal to total of Col. 2 Amount of income of S. No. B12  Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. B12 is positive
491	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"
492	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)	If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8) Note : if result is negative, restrict to Zero.
493	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" should match with field 5(vi) of schedule BFLA "Short-term capital gain taxable @ 15%"	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
494	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" should match with field 5(vii) "Short-term capital gain taxable @ 30%"	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
495	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" should match with field 5(viii) of schedule BFLA "Short-term capital gain taxable at applicable rates"	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
496	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" should match with field 5(x) of schedule BFLA "Long-term capital gain taxable @ 10%"	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

497	In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" should match with field 5(xi) of schedule BFLA "Long term capital gain taxable @ 20%"	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
498	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.
499	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
500	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
501	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 total for +2 or -2.
502	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 total for +2 or -2.
503	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 total for +2 or -2.
504	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 for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows  Note : round of each field total for +2 or -2.

505	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 total for +2 or -2.
506	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
507	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
508	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 each field for +2 or -2.
509	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.
510	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.
511	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), Total should be equal to the sum of S. No. (1+2+3+4+.....) Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows Note : round of each field for +2 or -2.

512	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a + 1b + 1c + 1d + 1e)	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to S. No. 1
513	In "Schedule OS" 3c should be equal to 3a + 3b	In Schedule OS - Sum of 3a+3b is not equal to 3c
514	In Schedule OS, S. No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null and S. No. 3b Depreciation deduction is greater than zero or null	In Schedule OS - 1c is equal to zero or null and S. No. 3b is greater than zero
515	In "Schedule OS" 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)	In Schedule OS - Sum of S. No. 2+6(enter 0 if negative) is not equal to S. No. 7
516	In "Schedule OS" 8(e) Balance should be equal to the sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only + Amounts not deductible u/s 58 + Profits chargeable to tax u/s 59) in 8e	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to S. No. 8e
517	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 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
518	In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of individual values entered in amount col.	In "Schedule OS" if 2d is not equal to sum of all the drop downs
519	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	value at S. No. 1d is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv in "OS"
520	Taxpayer is a non-resident and showing income under section 115BBF	In Filing status Residential Status is "Non Resident" and S. No. 2cxvi of Schedule OS is greater than Zero.

521	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1a "Dividend , Gross"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1a" should not exceed value at field 1a
522	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1b" should not exceed value at field 1b Note: if 1b is -ve, then DTAA from same wont be allowed
523	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1c" should not exceed value at field 1c
524	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1d" should not exceed value at field 1d
525	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2a" should not exceed value at field 2a
526	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate"	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2c" should not exceed value at field 2c



527	<p>In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates"</p>	<p>In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2d" should not exceed value at field 2d</p>
528	<p>In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to <math>(1 - 3 + 4 + 5 - \text{DTAA related to 1})</math> i.e "Gross income chargeable to tax at normal applicable rates <math>(1a + 1b + 1c + 1d + 1e) - \text{Deductions under section 57} + \text{Amounts not deductible u/s 58} + \text{Profits chargeable to tax u/s 59} - \text{DTAA related to 1 in table f}</math>".</p>	<p>In Schedule OS - Sum of S. No. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6</p> <p>For Non Residents DTAA income will be reduced only when TRC flag is "Yes" note: if 1b is -ve, then DTAA from same won't be allowed</p>
529	<p>In schedule OS, S. No. 2e, column 10 is not lower of column 6 (rates as per treaty) and column 9 (rates as per IT Act)- For residents</p> <p>For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y</p>	<p>In schedule OS, S. No. 2e, column 10 is not lower of column 6 (rates as per treaty) and column 9 (rates as per IT Act)- For residents</p> <p>For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y</p>
530	<p>In "Schedule OS" amount of "Any other income chargeable at special rate" should be equal to the sum of individual values entered in amount col.</p>	<p>In Schedule OS - Sum of <math>2a+2b+2c+2d+2e</math> elements related to S. No. 1 is not equal to S. No. 2</p>
531	<p>Check the rate at which the Income is charged as per DTAA under schedule OS- In schedule OS, S. No. 2e For TRC flag Y, column 10 is not lower of column 6 and column 9</p>	<p>In schedule OS, S. No. 2e, column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents</p> <p>For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y</p>

532	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank + From Deposits (Bank/ Post Office/ Co-operative) + From Income-tax Refund + In the nature of Pass through income + Others)	In Schedule OS, S. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
533	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 after reducing DTAA based i residential status	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  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. 2e
534	Schedule BFLA S. No. <b>2(i)"Brought forward HP Loss"</b> should be equal to S. No. <b>4c (xiv)"Adjustment of above losses in Schedule BFL "</b> of CFL	Schedule BFLA S. No. <b>2(i)</b> is not equal to S. No. <b>4c(xiv) of CFL</b>
535	Schedule BFLA S. No. <b>2(ii)</b> should be equal to S. No. <b>5(xiv)</b> of CFL	Schedule BFLA S. No. <b>2(ii)</b> is not equal to S. No. <b>5(xiv)</b> of CFL
536	Schedule BFLA S. No. <b>2(iii)</b> should be equal to S. No. <b>8(xiv)</b> of CFL	Schedule BFLA S. No. <b>2(iii)</b> is not equal to S. No. <b>8(xiv)</b> of CFL
537	Schedule BFLA S. No. <b>2(iv)</b> should be equal to S. No. <b>6(xiv)</b> of CFL	Schedule BFLA S. No. <b>2(iv)</b> is not equal to S. No. <b>6(xiv)</b> of CFL
538	Schedule BFLA S. No. <b>2(v)</b> should be equal to S. No. <b>7(xiv)</b> of CFL	Schedule BFLA S. No. <b>2(v)</b> is not equal to S. No. <b>7(xiv)</b> of CFL
539	Schedule BFLA S. No. <b>2(xiv)</b> should be equal to S. No. <b>11(xiv)</b> of CFL	Schedule BFLA S. No. <b>2(xiv)</b> is not equal to S. No. <b>11(xiv)</b> of CFL

540	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv) of column 2.	If value at field <b>2xvi</b> is not equal to the sum of S. No. <b>(2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x+2xi + 2xii+ 2xiv )</b> in <b>"Schedule BFLA</b>
541	In "Schedule BFLA", value at field xvii "Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) of column 5.	If value at field 5xvii is not equal to the sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv) in "Schedule BFLA
542	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv) of column 3.	If value at field 3xvi is not equal to the sum of S. No. (3i+3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v ) in "Schedule BFLA"
543	If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiv + 4xv) of column 4.	If value at field 4xvi is not equal to the sum of S. No. (4i+4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4xiv+4xv ) in Schedule BFLA
544	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA	If value at field 1i in "Schedule BFLA is not equal to S. No. (5ii of schedule CYLA)
545	In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA	If value at field 1ii in "Schedule BFLA is not equal to S. No. (5iii of schedule CYLA)
546	In schedule BFLA 1(iii) "Business (excluding speculation income and income from specified business)" should match with 5(iv) of schedule CYLA	If value at field 1iii in "Schedule BFLA is not equal to S. No. (5iv of schedule CYLA)

547	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA	If value at field 1iv in "Schedule BFLA is not equal to S. No. (5v of schedule CYLA)
548	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA	If value at field 1v in "Schedule BFLA is not equal to S. No. (5vi of schedule CYLA)
549	In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA	If value at field 1vi in "Schedule BFLA is not equal to S. No. (5vii of schedule CYLA)
550	In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA	If value at field 1vii in "Schedule BFLA is not equal to S. No. (5viii of schedule CYLA)
551	In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA	If value at field 1viii in "Schedule BFLA is not equal to S. No. (5ix of schedule CYLA)
552	In schedule BFLA 1(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) of schedule CYLA	If value at field 1ix in "Schedule BFLA is not equal to S. No. (5x of schedule CYLA)
553	In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA	If value at field 1x in "Schedule BFLA is not equal to S. No. (5xi of schedule CYLA)
554	In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA	If value at field 1xi in "Schedule BFLA is not equal to S. No. (5xii of schedule CYLA)
555	In schedule BFLA 1(xii) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xiii) of schedule CYLA	If value at field 1xii in "Schedule BFLA is not equal to S. No. (5xiii of schedule CYLA)
556	In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA	If value at field 1xiii in "Schedule BFLA is not equal to S. No. (5xiv of schedule CYLA)
557	In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA	If value at field 1xiv in "Schedule BFLA is not equal to S. No. (5xv of schedule CYLA)

558	In schedule BFLA 1(xv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xvi) of schedule CYLA	If value at field 1xv in "Schedule BFLA is not equal to S. No. (5xvi) of schedule CYLA)
559	In "Schedule PART B - TI" ,value of '8' Brought forward losses to be set off against 7 should be equal to value at "total of 2xvi, 3xvi and 4xvi" of "Schedule BFLA"	The value in Pt 8- Brought forward losses set off against 7 of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA
560	"Short Term Capital Loss at Schedule CFL" is different with sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	The value in S.No. 9xv of Short Term Capital Loss in Sch CFL is not equal to ((2x+3x+4x+5x) of item E of schedule CG).  Note: This rule will be applicable if return is filed under section 139(1)
561	Long Term Capital Loss at Schedule CFL" is different with sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	The value in S.No. 10xv of Long Term Capital Loss in Sch CFL is not equal to ((6x+7x+8x)of item E of schedule CG)  Note: This rule will be applicable if return is filed under section 139(1)
562	House Property Loss at Schedule CFL" is different with the amount at "House Property Loss remaining after set-off at Schedule CYLA".	Value in 4xv of Schedule CFL is not equal to 2xviii of Schedule CYLA.
563	"Business & Profession Loss at Schedule CFL" is different with the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA".	Value in 5xv of Schedule CFL is not equal to 3xviii of Schedule CYLA.
564	"Speculative Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Speculative Business at Schedule BP"	Value in 6xv of Schedule CFL is not equal to B43 multiplied by (-1) of Schedule BP.  Note: This condition should be checked if return is filed u/s 139(1)

565	"Specified Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Specified Business at Schedule BP".	Value in <b>7xv</b> of Schedule CFL is not equal to <b>C49</b> multiplied by (-1) of Schedule BP.  Note: This condition should be checked if return is filed u/s 139(1)
566	Current Year Loss from life insurance business u/s 115B in CFL should be equal to S. No. E(iv) of schedule BP	Value in <b>8xv</b> of Schedule CFL is not equal to <b>E(iv) of Table E of schedule BP</b> multiplied by (-1) of Schedule BP.  Note: This rule will be applicable if return is filed under section 139(1)
567	Current year loss from owning & maintaining race horses in schedule CFL should be equal to S. No. 8 of Sch OS	Value in <b>11xv</b> of Schedule CFL should be equal to (-1) value Multiplied by <b>S.No. 8e of Sch OS</b> .  <b>Note: This rule will be applicable if return is filed under section 139(1)</b>
568	In schedule CYLA S. No. 2xvii cannot be more than Rs. 200000	In schedule CYLA S. No. 2xvii cannot be more than Rs. 200000
569	House property loss claimed at Schedule CYLA" is different with the amount at "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)].
570	Business & Profession loss claimed at Schedule CYLA" is different with 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 (S.No 2vi of Table F of Schedule BP)].

571	"Other sources loss at Schedule CYLA" is different with 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)].
572	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 2 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 2 to the maximum of Rs.200000.	Value in 2xvii of Schedule CYLA is not equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)  Note : This "Total loss set-off " field cannot be more than Rs.200000.
573	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 3 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 3.	Value in , S. No. 3xvii i.e. Schedule CYLA is not equal to sum of ( 3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi)
574	In "Schedule CYLA, value at field xvii "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 4	Value in , S. No. 4xvii i.e. Schedule CYLA is not equal to sum of ( 4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xiii+4xiv+4xvi+4xv+4xvi)
575	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii).	Value in 2xviii of Schedule CYLA is not equal to output of S. No. 2i-2xvii  Note : if result is -ve, restrict to Zero
576	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii).	Value in 3xviii of Schedule CYLA is not equal to output of S. No. 3i-3xvii  Note : if result is -ve, restrict to Zero

577	In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii).	Value in 4xviii of Schedule CYLA is not equal to output of S. No. 4i-4xvii  Note : if result is -ve, restrict to Zero
578	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4  Note : if result is -ve, restrict to Zero. Check for all rows
579	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 38 is positive  Note : only if A38 is +ve.	Value in 1iii of Schedule CYLA is not equal to A38 of Schedule BP  Note : only if A38 is +ve.
580	In Schedule CYLA Income from life insurance business u/s 115B should be equal to <b>S. No. 3iv of Table F of Schedule BP</b>	Value in 1iv of Schedule CYLA is not equal to F3iv of Schedule BP
581	In Schedule CYLA Speculative Income should be equal to <b>S. No. 3ii of Table F of Schedule BP</b>	Value in 1v of Schedule CYLA is not equal to F3ii of Schedule BP
582	In Schedule CYLA Specified business Income should be equal to <b>S. No. 3iii of Table F of Schedule BP</b>	Value in 1vi of Schedule CYLA is not equal to F3iii of Schedule BP
583	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
584	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
585	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



586	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
587	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
588	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
589	In Schedule CYLA Long term capital gain taxable at special rates in India as per DTAA should be equal to S. No. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to S. No. 9viii of item E of schedule CG
590	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)
591	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)
592	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
593	<p>The total of all the quarter of Dividend Income u/s 115BBDA must be equal to [2d (115BBDA Dividend Income from domestic company exceeding 10Lakh) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS</p> <p>Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income</p>	<p>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 [2c (115BBDA Dividend Income from domestic company) + 115BBDA dropdown of 2d - DTAA 115BBDA -DTAA 115BBDA PTI] of Schedule OS</p> <p>Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income</p>

594	STCG chargeable at special rates in India as per DTAA should match with corresponding income offered in schedule BFLA	STCG chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no5ix of schedule BFLA
595	LTCG chargeable at special rates in India as per DTAA should match with corresponding income offered in schedule BFLA	LTCG chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no5xii of schedule BFLA
596	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 5(ix) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA"	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
597	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 5(xii) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA"	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
598	In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "9v of item E" of "schedule CG"	In Part B TI , the value in Pt3aiv -"Short term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG"
599	In "Schedule PART B - TI" , value of '3b(iii)' "Long-term chargeable at special rates in India as per DTAA" should be equal to "9viii of item E" of "schedule CG"	In Part B TI , the value in Pt3biii -"Long term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG"

600	In Schedule CG, S. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	In Schedule CG, S. No. A9 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)For residents For Non residents - S. No. A9 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
601	In Schedule CG, S. No. B"DTAA" Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	In Schedule CG, S. No. B12 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) For residents For Non residents - S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
602	If amount of deduction under chapter VIA for any section from section 80C to 80 GGC is filled but 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	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

603	<p>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 and 06008).</p>	<p>(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</p> <p>Or</p> <p>(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.</p>
604	<p>In Schedule CG ,In case A1(aii) does not exceed 1.05 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)</p>	<p>In Schedule CG ,In case A1(aii) does not exceed 1.05 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)</p>
605	<p>In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)</p>	<p>In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)</p>
606	<p>In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns.</p>	<p>In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns.</p>
607	<p>In "Schedule AMTC" Col. D Balance AMT Credit Carried Forward should be equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year)</p>	<p>In "Schedule AMTC" Col. D Balance AMT Credit Carried Forward should be equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year)</p>

608	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2
609	In "Schedule Part B TTI" point "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020 is not equal to amount mentioned in the field 10a "Advance Tax of schedule Part BTTI
610	In "Schedule Part B TTI" Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21.	Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21 is not equal to amount mentioned in the field 10d Self-Assessment Tax of schedule Part BTTI
611	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)(iia) and Depreciation allowable under section 32(1)(i)	S. No. A12iii should be equal to sum of S. No. A(12i+12ii) in Schedule BP
612	Amounts reported in Part A OI at S. No. 5f i.e " Total amount not credited to P&L account" should be offered to tax at S. No. 23"Any other item of addition under section 28 to 44DA" and/or 24"others" of schedule BP	S. No. <b>23+24(e)</b> of schedule BP is less than sum of S. No. 5(a+b+c+d+e) of Part A OI
613	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
614	If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees as Yes, a2ii cannot be left blank	In Part A General -Audit Information, S. No. a2ii cannot be blank, if a2i is selected as Yes

615	If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees as Yes, a2iii cannot be left blank	In Part A General -Audit Information, S. No. a2iii cannot be blank, if a2i is selected as Yes
616	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)
617	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 should be equal to the value from item 5ix of schedule BFLA
618	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 5xi of schedule BFLA

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