

### **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 2021-22 relating to the Financial Year 2020-21. 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 2021-22 only, i.e., it relates to income earned in Financial Year 2020-21.

#### **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), 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, any other 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) , investments fund referred to in section 139(4F) and Any other AOP /BOI.

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)) [[www.incometax.gov.in](http://www.incometax.gov.in) from 7-June-2021] and verified in any one of the following manner

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- (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 one month of the due date specified for filing of the return of income.

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

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

#### **5. Key changes (as compared to ITR for AY 2020-21)**

- Option to avail benefit u/s 115BAD is provided in ITRs, after filing Form 10IF, for Co-operative societies being:
  - Primary Agricultural Credit Society
  - Primary Co-operative Agricultural and Rural Development bank
  - Co-operative Bank other than “a primary agricultural credit society” or “a primary co-operative agricultural and rural development bank”
  - Other Cooperative Society
- For co-operative societies opting under 115BAD, tax will be charged at 22% and surcharge will be charged at 10% from Rs.1/- onwards. Also, such assessee's are not eligible for certain deductions and allowances as mentioned below :
  - Exemption u/s 10AA
  - Additional depreciation under clause (iia) of sub-section (1) of section 32
  - Deduction u/s 32AD / 33AB / 33ABA
  - Deduction under sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) of section 35
  - Deduction under section 35AD
  - Deduction under section 35CCC or
  - Deduction under Chapter VIA except 80JJAA and 80LA(1A) incase of IFS unit.
  - Any amount in brought forward losses to the extent of above deductions will not be allowed to set off and carry forward and
  - Any brought forward loss to the extent of unabsorbed depreciation will be added back to the asset.
- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- In AY 2020-21 , the threshold limit for a person carrying on business was increased from one crore rupees to five crore rupees in cases where the cash receipts or payments by a business don't exceed 5% of the such receipts or such payments, however in AY 2021-22 , the limit of **five** crore rupees is increased to **ten** crore rupees
- The existing restriction of 17 codes in Nature of business/profession schedule is removed.
- Loss (negative value) under “No books of account” at sl.no.65 in Sch P&L is restricted.

- In schedule BP, Income/ receipts credited to profit and loss account considered under head “other sources” has been bifurcated into 2 parts as
  - “Dividend income” and
  - “Other than dividend income”
- All the fields related to **115B – Income Life insurance Business** i.e.,
  - sl.no.4b, Sl.no.Table E "Computation of income from life insurance business referred to in section 115B " of Schedule BP,
  - Sl.no.iv of Sch CYLA, Sl.no.iii of Schedule BFLA,
  - Col 8 of Schedule CFL and
  - sl.no.12 of Schedule SI

**have been removed.** And corresponding mapping has been updated in Part B-TI
- Section 44BBB is removed from Sl.no.4a and sl.no.36 of Schedule BP
- In Schedule DPM, the column "3a.Amount as adjusted on account of opting for taxation section 115BAD" and "3b. Adjusted Written down value on the first day of previous year (3) + (3a)" has been added . Hence corresponding mapping changes are made in schedule DPM
- CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block from the AY 2021-22 w.r.t to such assets.
- In Schedule CG, the allowable difference between full value of consideration u/s. 50 C and value of property as per stamp authority has been increased from 1.05 times to 1.10 times
- In schedule OS,
  - (i) The existing drop related to “Dividend income” is bifurcated into 2 parts i.e “Dividend income [other than (ii)]” and “Dividend income u/s 2(22)(e)” and respective changes are done in sl.no.2e \_DTAA field and in sl.no.10(i)\_Quarterly breakup of Dividend income.
  - (ii) Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3.
  - (iii) The existing drop down at Sl. No. 2d “115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section115AB)” bifurcated into 2 drop downs as under:-
    - ❖ 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section115AB) @20%
    - ❖ 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section115AB) @20%
  - (iv) Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e wrt “Interest referred to in section 194LC(1)” and Distributed income being Dividend referred to in section 194LBA
  - (v) Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2c, 2d and 2e of schedule OS and respective changes are done in sl.no.10(i)\_Quarterly breakup of Dividend income.
  - (vi) In existing Sl. No. 10 “Information about accrual/receipt of income from Other Sources”

- ❖ Field “Dividend Income u/s 115BBDA” is changed to “Dividend income” due to finance Act changes
- ❖ New line item is inserted to capture the quarter wise break up of “**Dividend income which is taxable at DTAA Rates**”. This information will be used to calculate interest u/s 234C.
- In Schedule CFL, the bifurcation of PTI loss and other than PTI loss has been removed from “HP loss”, “Short term capital loss” and “Long term capital Loss” also corresponding changes mapping /other changes are made in field "Loss distributed among the unit holder"
- In Schedule CFL, the column "5b. Amount as adjusted on account of opting for taxation under section 115BAD" and "5c. Brought forward Business loss available for set off during the year" has been added . Hence corresponding mapping changes are made in schedule CFL
- In Schedule CFL, fields “Current year loss distributed among the unit-holder (Applicable for Investment fund only)” has been added and corresponding changes done in CFL. Also, field “Loss distributed among the unit holder (Applicable for Investment Fund only)” is deleted as it has no relevance.
- In Schedule UD, “Amount as adjusted on account of opting for taxation under section 115BAD” field has been added as an adjustment for 115BAD and so only balance loss can set off against income in Schedule BFLA.
- In Schedule 80GGA, w.e.f. 01.06.2020, the eligible limit of Donation in cash is changed from Rs. 10,000 to Rs. 2,000. Hence date field is inserted to capture date of donation in cash
- In schedule 80IB , the deductions claimed in following sections are removed due to sunset clause and corresponding mapping changes are made in schedule VI-A
  - (i) Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]
  - (ii) Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]
  - (iii) Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]
- In Schedule EI, field for “Dividend Income” is removed from exempt income as for AY 2021-22 onwards dividend income will be taxable in the hands of shareholders . similarly corresponding Changes are also made in schedule OS , schedule Pass Through Income (PTI) to remove reference of section 115O
- In schedule TPSA , dropdown for the financial year (FY 2019-20 or FY 2020-21) for which option u/s 92CE(2A) is exercised in AY 2021-22 is inserted
- Schedule DI (Details of Investment) has been removed as it was relevant only for AY 20-21
- In Schedule Part B TI “Sl. No.11b” Part C deductions claimed under chapter VI-A , **restriction of ii5 of BFLA** is removed due to deduction claimed u/s 80P
- Now, assessee needs to disclose surcharge before “Marginal Relief” and after “Marginal relief” in Schedule Part BTTI.
- In Schedule TDS, earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N. Also the label is amended to include form 16D for the claim of TDS
- Annexure 2 is inserted in instructions wrt ITR fields which should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CA-3CD/3CB-3CD, if applicable.
- Upload level validations table is modified wrt mapping changes and new rules.

**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</li> </ul>

Field Name		Instruction	
			Agricultural and Rural Development bank ➤ Trust other than trust eligible to file return in Form 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.		
FILING STATUS			
<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'		
<b>If filed in response to notice</b>	In case the return is being filed in response to a statutory		

Field Name	Instruction
or order, please enter Unique Number/ Document Identification Number (DIN)& Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement	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> ).
Whether you are a business trust?	Please indicate whether you are a business trust by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether you are an investment fund referred to in section 115UB?	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
Are you opting for new tax regime u/s 115BAD	Please indicate whether you are opting for new regime by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No This option can be availed only by AOP with below sub status: <ul style="list-style-type: none"> <li>• Primary Agricultural Credit Society</li> <li>• Primary Co-operative Agricultural and Rural Development bank</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> </ul>
If you are opting for new tax regime u/s 115BAD	Please provide <b>date of filing</b> and <b>Acknowledgement Number</b> of form 10IF if “Yes” is selected above <p>i. <u>Please note that above mentioned co-operative society, being resident in India, opting benefit u/s 115BAD, is mandatorily required to file Form 10-IF within the due date specified u/s 139(1) to get the benefit u/s 115BAD.</u></p> <p>ii. After filing Form 10IF, original return or revised return is required to be filed mandatorily to avail the benefit of u/s 115BAD and Acknowledgement no. &amp; Date of filing Form 10IF should be mandatorily filled in ITR 5.</p> <p>iii. Form 10IF once filed cannot be withdrawn during the same year or for the subsequent years.</p> <p>iv. If the assessee fails to satisfy the conditions contained in sub-section (2) of section 115BAD,</p>

Field Name	Instruction
	the option exercised to get benefit u/s 115BAD shall become invalid in respect of such assessment year and also subsequent assessment years
<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> <b>If yes, please provide start up recognition number allotted by the 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. <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> <b>If yes, please provide the certification number</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. <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.</b> <b>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)

Field Name	Instruction
	(c) Address of the representative (d) PAN of 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 & PAN of the firm. Else, tick 'No'.
<b>Whether you have held unlisted equity shares at any time during the previous year?</b>	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 & PAN of company, type of company, opening balance, shares acquired/transferred during the year and closing balance, in the given table. Else, tick 'No'.  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  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".  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.  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.  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

Field Name	Instruction
	<p>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>
AUDIT INFORMATION	
<p>a) Whether liable to maintain accounts as per section 44AA?</p>	<p>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:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>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.</p>
<p>a2) Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA</p>	<p>Please indicate whether you are declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>a2i) If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 10 Crore?</p>	<p>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.10 Crore by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>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</p>	<p>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</p>

Field Name	Instruction
capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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 ?	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) Whether liable for audit under section 44AB?	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
If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below	In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (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  Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal
Are you liable for Audit u/s 92E?	In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' Else, tick 'No'.  If yes is selected , please ensure that form 3CEB is filed at e-filing portal
If Yes, whether the accounts have been audited u/s 92E?	If "Yes" is selected above, please select "Yes" if the accounts have been audited u/s 92E. Else, select "No"
Date of furnishing audit report? DD/MM/YYYY	If accounts have been audited, then please provide the <b>Date of furnishing audit report in DD/MM/YYYY format</b>
If liable to furnish other audit report under the Income-tax Act, whether have you	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 select

Field Name	Instruction
<p><b>furnished such report? mention the date of furnishing the audit report? (DD/MM/YYYY)</b></p>	<p>“Yes” if the reports have been furnished and also mention the date of furnishing such audit report. Please select “No” if not yet furnished</p> <p><u>List of provisions mandating audit report :-</u></p> <ol style="list-style-type: none"> <li>1. 10A</li> <li>2. 10AA</li> <li>3. 44DA</li> <li>4. 50B</li> <li>5. 80-IA</li> <li>6. 80-IB</li> <li>7. 80-IC</li> <li>8. 80-ID</li> <li>9. 80JJAA</li> <li>10. 80LA</li> <li>11. 115JC</li> </ol>
<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> <ol style="list-style-type: none"> <li>1 Banking Regulation Act, 1949</li> <li>2 Central Excise Act, 1944</li> <li>3 Central Sales Tax Act, 1956</li> <li>4 Central Goods and Services Tax Act, 2017</li> <li>5 Charitable And Religious Trusts Act, 1920</li> <li>6 Electricity Act, 2003</li> <li>7 Employees Provident Fund and Miscellaneous Provisions Act, 1952</li> <li>8 Foreign Exchange Management Act, 1999</li> <li>9 Government Superannuation Fund Act, 1956</li> <li>10 Indian Trusts Act, 1882</li> <li>11 Integrated Goods and Services Tax Act, 2017</li> <li>12 Limited Liability Partnership Act, 2008</li> <li>13 Payment of Gratuity Act, 1972</li> <li>14 SEBI Act, 1992</li> <li>15 Securities Contract (Regulation) Act, 1956</li> <li>16 State Goods and Services Tax Act, 2017</li> <li>17 Union Territories Goods and Services Tax Act, 2017</li> <li>18 Any other law (<i>please enter details in text box</i>)</li> </ol>
<p><b>Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (In case of societies and</b></p>	<p>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:</p> <p><input type="checkbox"/> Yes</p>

Field Name	Instruction
cooperative banks give details of Managing Committee If Yes, provide the following details)	<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.
Is any member of the AOP/BOI/executor of AJP a foreign company?	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:
If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP	<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.
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?	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
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, 2021 or date of dissolution	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
To be filled in case of persons referred to in section 160(1)(iii) or (iv)	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.
1 Whether shares of the beneficiary are determinate or known?	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
2 Whether the person referred in section	Please indicate whether the person referred to in section 160(1)(iv) has business income, by ticking the applicable

Field Name		Instruction
	<b>160(1)(iv) has Business Income?</b>	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
	employees in such Business or Profession?	

### **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 all the 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 from the additional fourteen activities as per the list of business codes for co-operative societies activities provided at the end of this instruction, applicable business code should be selected. Also, please note that if you are claiming any deduction u/s 80P, then respective business code should be selected in both "Nature of Business" and in "Schedule 80P"

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 with respect to income u/s 44AD, u/s 44ADA and u/s 44AE 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, 2021 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 2020-2021.

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 2020-2021 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 2020-2021 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 2020-2021.

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 atleast @ 6% in respect of turnover realised through digital modes and atleast @ 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. If the “Tonnage Capacity of goods carriage(in MT)” > 12, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be as computed atleast @ Rs.1000 per tone per month and if in case tonnage does not exceeds 12MT, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be computed as atleast @ Rs.7500 per month.

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.

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. Declaring of loss from business / profession under no books of accounts is restricted.

#### **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. Please refer Annexure 1 for the fields of Audit report is compared with the Returns.

### **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	
Pin code/ Zip code	
Owner of Property	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>
Is the property co-owned	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
Assessee's percentage of share in the Property %	If yes, please specify your percentage share in the property in the given box.
Name of other Co-owners	If yes, please specify the name, PAN, Aadhaar No. and respective percentage shares of other co-owners of the
PAN of Co-owner(s)	

<b>Aadhaar No. of Co-owner(s)</b>		property. Please add rows as necessary.
<b>Percentage share in property (%)</b>		
<b>Type of House property</b>		<p>Please tick the applicable check box, indicating the usage of the house property during the previous year-</p> <p>(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'</p> <p>(b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out'</p> <p>(c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.</p> <p>Please note that, more than two house properties cannot be selected as "self occupied"</p>
<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/unrealised rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
<b>1k</b>	<b>Income from house property 1 (1f-1i+1j)</b>	This is an auto-populated field representing the net income from house property which is computed as annual value [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/  
(Note – Please indicate break-up of Income from Other source between dividend income and other than dividend income)
- Incomes chargeable at special rates u/s 115BBF or 115BBG
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Income from activities which are covered under Rule 7, 7A, 7B and 8

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

Item No.14 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 23 is the residual column for entering any other type of income to be added and it should be minimum of Sr no. (5a to 5d) of Schedule OI. 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*).

Part E 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, 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. Also, if you are eligible and claiming benefit u/s 115BAD, then please enter the amount to be added back / to be adjusted to opening WDV on account of opting for taxation under section 115BAD .

#### **Note :**

1. CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block in the AY 2021-22 wrt to such assets.
2. Co-operative society which has opted for section 115BAD is not eligible for depreciation @ 45% (As per Rule 5 ) and additional depreciation u/s 32(1)(iia) as referred in row no 12, 13 and 14 of schedule DPM.

### **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.

Please Note : Co-operative society which has opted for section 115BAD is not eligible for claiming deduction under section 35(1)(ii), 35(1)(iia),35(1)(iii), 35(2AA), 35(2AB), 35CCC and 35CCD of the Act

### **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 scrips or units of mutual fund sold during the year as per schedule 112A & 115AD(1)(b)(iii)-proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising 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 after giving benefit of Rs. 1Lakh each u/s 112A and 115AD(1)(b)(iii). This benefit of Rs.1 Lakh will be given in Schedule SI.

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
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

S. No.	Financial Year	Cost Inflation Index
17.	2017-18	272
18.	2018-19	280
19	2019-20	289
<b>20</b>	<b>2020-21</b>	<b>301</b>

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

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

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

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

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no. The row can be added was required
1a	Share/Unit acquired	Please select the below dropdown as : "on or before 31 <sup>st</sup> January, 2018" if the respective share(s) is acquired on or before 31 <sup>st</sup> January, 2018. Else, please select dropdown as "After 31 <sup>st</sup> January, 2018"
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. In case in case of share is acquired after 31 <sup>st</sup> January, 2018, please enter "INNOTREQUIRD"
3	Name of the Share/Unit	Please enter the name of share/unit in the given box . In case of share is acquired after 31 <sup>st</sup> January, 2018, you may choose to enter "CONSOLIDATED" if more than one company shares/unit involved or you may enter the name of the share / unit in this field only if one share/unit.

Field No.	Field Name	Instruction
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 if shares are acquired on or before 31.01.2018 (Total Sale Value 4*5) -If Shares are acquired after 31.01.2018- please enter full value of consideration	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) in case where shares are acquired on / before 31 <sup>st</sup> January, 2018. If shares are acquired after 31 <sup>st</sup> January, 2018, then it will be text box and so please enter the full value of consideration for such share(s) / unit(s)
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January, 2018	Enter the fair Market Value per share/unit as on 31st January, 2018 in the text box for the shares acquired on or before 31 <sup>st</sup> January, 2018. 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 for the shares acquired on or before 31 <sup>st</sup> January, 2018. If shares/units are acquired after 31 January 2018 then please mention zero..
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 Column 7+ Column 12
14	Long term capital Gain Balance (6-13) Item 5 / Item 8 of LTCG Schedule of CG as applicable	This field will be auto-populated as the value at column 6- Value at Column 13. Please enter the value in total field of this column in Sl.no.5 of Schedule CG in case of Schedule 112A and in sl.no.8 in case of Schedule 115AD
	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
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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</b>	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii)
i	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
<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).
<b>1d</b>	<b>Income of the nature referred to in section 56(2)(x) which is chargeable to tax</b>	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
<b>1di</b>	<b>Aggregate value of sum of money received without consideration</b>	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
<b>1dii</b>	<b>In case immovable property is received without consideration, stamp duty value of property</b>	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.

S. No.	Field Name	Instruction
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 10% of the consideration as adjusted as per section 56(2)(x), whichever is higher. Safe harbour has been increased from 10% to 20% under section 43CA of the Act for the period from 12th November, 2020 to 30th June, 2021 in respect of only primary sale of residential units of value up to Rs. 2 crore. Consequential relief by increasing the safe harbour from 10% to 20% shall also be allowed to buyers of these residential units under section 56(2)(x) of the Act for the said period.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter any other income chargeable under the head 'income from other sources', at normal rates. Please specify nature and amount of such income.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e relating to 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d and 2e below. Please 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	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any

S. No.	Field Name	Instruction
		sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
<b>2b</b>	<b>Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)</b>	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
<b>2bi</b>	<b>Cash credits u/s 68</b>	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
<b>2bii</b>	<b>Unexplained investments u/s 69</b>	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
<b>2biii</b>	<b>Unexplained money etc. u/s 69A</b>	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
<b>2biv</b>	<b>Undisclosed investments etc. u/s 69B</b>	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
<b>2bv</b>	<b>Unexplained expenditure etc. u/s 69C</b>	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
<b>2bvi</b>	<b>Amount borrowed or repaid on hundi u/s 69D</b>	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
<b>2c</b>	<b>Any other income chargeable at special rate (total of ci to cx )</b>	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the 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.

S. No.	Field Name	Instruction
	<b><u>List of types of income chargeable at special rate</u></b>	<p>(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)</p> <p>(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</p> <p>(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)</p> <p>(iv) Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa)@5%</p> <p>(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)</p> <p>(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)</p>
		<p>(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)</p> <p>(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) &amp; 115A(1)(b)(B)</p> <p>(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a &amp; b)</p> <p>(x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA</p> <p>(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)</p> <p>(xii) (xii) Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)</p> <p>(xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD</p>

S. No.	Field Name	Instruction
		<p>– chargeable as per proviso to section 115AD(1)(i)</p> <p>(xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA</p> <p>(xv) Anonymous Donations in certain cases chargeable u/s 115BBC</p> <p>(xvi) <b>Interest referred to in Proviso to section 194LC(1) chargeable u/s115A(1)(a)(iiaa)@4%</b></p> <p>(xvii) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF</p> <p>(xviii) Income by way of transfer of carbon credits - chargeable u/s 115BBG</p> <p>(xix) Investment Income of a Non-Resident Indian - chargeable u/s 115E</p> <p>(xx) 115AB(1)(a) - Income in respect of units - off -shore fund</p>
		<p>(xxi) <b>Distributed income being Dividend referred to in section 194LBA – chargeable @10% u/s 115A(1)(a)(iiac)</b></p>
2d	<p><b>Pass through income in the nature of income from other sources chargeable at special rates</b></p> <p><b><u>List of types of pass through income chargeable at special rates</u></b></p>	<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> <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>

S. No.	Field Name	Instruction
		PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC(1) @ 5%
		PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD
		PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA
		PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency
		PTI-115A(1)(b)(A)- Income by way of royalty
		PTI-115A(1)(b)(B)- Income by way of fee for technical services
		PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency
		PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident
		PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident
		PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB)
		PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)
		PTI-115AD(1)(i)proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD
		PTI-115BBA - Income of non-residents sportsmen or sports associations
		PTI-115BBC - Anonymous donations
		PTI-115BBF - Income from patent
		PTI-115BBG - Income from transfer of carbon credits
		PTI-115E(a) - Investment income
		<b>PTI-115A(1) (a)(iiaa) - Interest referred to in Proviso to section 194LC(1P) chargeable u/s115A(1)(a) (iiaa)@4%</b>
		<b>Distributed income being Dividend referred to in section 194LBA – chargeable @10% u/s 115A(1)(a)(iiac)</b>
<b>2e</b>	<b>Amount included in 1 and 2</b>	Please report in this column any income

S. No.	Field Name	Instruction
	<p><b>above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)</b></p>	<p>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> <p>Please note that DTAA can't be claimed from "Dividend income u/s 2(22)( e)"</p>
3	<p><b>Deductions under section 57:-</b> <i>(other than those relating to income chargeable at special rates under 2a, 2b , 2c 2d &amp; 2e)</i></p>	<p>Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here.</p> <p>Deduction under column "depreciation" will be available only if income is offered in column 1c.</p> <p>Deduction under column "interest expenditure u/s57(1) will be available only if income is offered in column 1a and the deduction will be restricted to 20% of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c(i) where as "Eligible Interest Expenditure u/s 57(i)" can be entered in sl.no.3c(ii). So two fields will be there for</p>

S. No.	Field Name	Instruction
		"Interest expenditure u/s 57(i)". Refer Annexure 3 for calculation of "Eligible Interest Expenditure u/s 57(i)"
4	<b>Amounts not deductible u/s 58</b>	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	<b>Profits chargeable to tax u/s 59</b>	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.
6	<b>Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2e relating to 1)</b> <i>(If negative take the figure to 4i of Schedule CYLA)</i>	Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates.  This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] (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>	Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses.  This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].
8	<b>Income from the activity of owning and maintaining race horses</b>	Please report in this column net income from the activity of owning and maintaining race horses.  Please furnish break-up in terms of: Gross receipts at item 8a, Deductions in relation to such activity at item 8b,

S. No.	Field Name	Instruction
		<p>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	<p><b>Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)</b></p>	<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	<p><b>Information about accrual/receipt of income from Other Sources</b></p>	<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, any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) and 3. Dividend income chargeable at DTAA rates ( Refer Annexure 3 &amp; 4 for clarification on how to disclose at sl.no.10(i) and 10(iii))</p>

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

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession' (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 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 xiv 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 (xi)] under various heads of income at respective columns [column (4) to column (11)].

The column no 5 is further divided into 3 columns. In column "a" please enter the amount of brought forward loss of earlier years. Column b is applicable only to co-operative society claiming benefit u/s 115BAD. So, in column "b", please enter the amount as adjusted on account of opting for taxation under section 115BAD & in column "c" enter balance loss which is available for set off i.e, column a – column b. In case of "other than the assessee claiming benefit u/s 115BAD", please fill "0" in column b and please fill same amount in column a and column c.

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

In row (xiii), 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(xiv), 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:

<b>Sr. No.</b>	<b>The fields in row no. xv "2021-22(Current year losses to be carried forward)"</b>	<b>Source of Auto-population</b>
1	House property loss (4)	<i>(2xviii of schedule CYLA)</i>
2	Loss from business other than loss from speculative business and specified business (5c)	<i>3xviii of schedule CYLA</i>
3	Loss from speculative business (6)	<i>B43 of schedule BP, if -ve</i>
4	Loss from specified business (7)	<i>C49 of schedule BP, if -ve</i>
5	Short-term capital loss (9)	<i>(2x+3x+4x+5x) of item E of schedule CG</i>
6	Long-term capital loss (10)	<i>(6x+7x+8x) of item E of</i>

Sr. No.	The fields in row no. xv "2021-22(Current year losses to be carried forward)"	Source of Auto-population
		<i>schedule CG</i>
7	Loss from owning and maintaining race horses (11)	<i>(8e of schedule OS, if -ve)</i>

In row (xv), please enter the current year loss distributed by the Investment fund to the unit holders as per the sub section 2 of section 115UB. This field is applicable for Investment Fund only and only under House property loss, Capital loss, Loss from other sources.

In row (xvi), please enter the current year loss available for carry forward to future years (xiv-xv).

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

The losses under the head "house property", 'profit and gains of business or profession" (other than speculative & specified business), or 'capital gains' are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses & from speculative business can be carried forward only for 4 assessment years. Loss from specified business can be carried forward for indefinite period. Also, current year losses such as eligible Business loss, Capital Gain loss and Other source loss can be carry carried forward only if the Original return if filed within the due date specified u/s 139(1).

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

In this Schedule, amount of brought forward unabsorbed depreciation, amount as adjusted to unabsorbed depreciation on account of opting for taxation under section 115BAD, 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 ICDSadjustments 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 ICDSadjustments 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).

Please note the amount entered in schedule ICDS should be tallied with Clause No. 13(e) of the Tax audit report, if applicable. Otherwise necessary adjustment will be made as per section 143(1)(iv) while processing the return

#### **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.

**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. Amount of donation – give break-up of below under this heading :
  - a. Donation in cash
  - b. Date of donation in cash
  - c. Donation in other mode
5. Total Donation 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.

No deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 10,000/- if the donation is made before 01<sup>st</sup> June, 2020 and no deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 2,000/- if the donation is made on or after 01<sup>st</sup> June, 2020

**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

<b>Schedule 80IB</b>	<b>Form Number</b>	<b>Field of the form</b>
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**

**Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21**

<b>Column No.</b>	<b>Section</b>	<b>Nature of deduction</b>	<b>Instruction</b>
<b>1a</b>	<b>80G</b>	<b>Deduction in respect of donations to certain funds, charitable institutions, etc.</b>	<p>Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G.</p> <p>Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.</p>
<b>1b</b>	<b>80GGA</b>	<b>Deduction in respect of donation for scientific research or rural development</b>	<p>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.</p> <p>Please fill up details of donations in Schedule 80GGA.</p> <p>Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- or Rs.2000/- as the case may be unless such sum is paid by any mode other than cash.</p>
<b>1c</b>	<b>80GGC</b>	<b>Deduction in respect of contributions given by any</b>	<p>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.</p>

Column No.	Section	Nature of deduction	Instruction
		person to Political parties	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 development, etc.</b>	Please enter the amount of eligible deduction as per section 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA.
<b>2e</b>	<b>80-IAB</b>	<b>Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone</b>	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.
<b>2f</b>	<b>80-IAC</b>	<b>Special provision in respect of specified business</b>	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.
<b>2g</b>	<b>80-IB</b>	<b>Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings</b>	Please enter the amount of eligible deduction as per section 80 in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB.
<b>2h</b>	<b>80-IBA</b>	<b>Deductions in respect of profits and gains from housing</b>	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.

Column No.	Section	Nature of deduction	Instruction
		projects	
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 waste	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.
2k	80JJAA	Deduction in respect of employment of new workmen	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.  Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year.  Please ensure that you have filed form 10DA at e-filing portal along with return of income
2l	80LA(1)	Deduction in respect of certain incomes of Offshore Banking Units	Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1).  Please ensure that you have filed form 10CCF at e-filing portal along with return of income
2m	80LA(1A)	Deduction in respect of certain incomes of	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).

Column No.	Section	Nature of deduction	Instruction
		<b>International Financial Services Centre</b>	Please ensure that you have filed form 10CCF at e-filing portal along with return of income
<b>2n</b>	<b>80P</b>	<b>Deduction in respect of income of co-operative societies</b>	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. Please furnish the details of deduction claimed in respect of such activities in the Schedule 80P.
<b>3</b>		<b>Total Deductions</b>	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).

Please note that deduction under Part C can be claimed only if the return is filed within the due date specified u/s 139(1) except deduction u/s 80JJAA.

#### **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.

Please note if co-operative have opted for taxation under section 115BAD, then it is not eligible to take credit of taxes paid under AMT as per section 115JD.

#### **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.
2i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the: <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>
2ii	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
2iii	Unabsorbed agricultural loss	

Field No.	Field Name	Instruction
	<b>of previous eight assessment years</b>	Schedule of the relevant Finance Act from gross agricultural income.  Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
<b>2iv</b>	<b>Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from S. No. 39 of Sch. BP)</b>	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
<b>2v</b>	<b>Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)</b>	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
<b>2vi</b>	<b>In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details</b>	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
<b>3</b>	<b>Other exempt income,</b>	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
<b>4</b>	<b>Income not chargeable to tax as per DTAA</b>	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.  In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.
<b>5</b>	<b>Pass through income not chargeable to tax (Schedule</b>	The details of pass through income from business trust or investment fund as per

Field No.	Field Name	Instruction
	PTI)	<p>section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>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.</p>
6	<b>Total (1 + 2 + 3+ 4 + 5 + 5)</b>	<p>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.</p> <p>This is an auto-populated figure representing the sum of figures computed as interest income at column [1], net agricultural income at column [2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [4] and pass through income not chargeable to tax at column [5].</p>

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

<b>Share of current year loss distributed by Investment fund</b>	Enter the amount of current year loss distributed by the investment fund in Column no 8.
<b>Net Income/ Loss (7-8)</b>	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
<b>TDS on such amount, if any</b>	Enter the TDS deducted on such amount at column no 10

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

**Schedule TPSA - Details of tax on secondary adjustment as per section 92CE(2A) as per the schedule provided in e-filing utility .**

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. Please chose the dropdown of the FY (FY 2019-20 or FY 2020-21) for which you are claiming benefit of Section 92CE (2A)

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

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

#### **GST**

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

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

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘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
1	<b>Income from house property</b>	<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>
2	<b>Profits and gains from business or profession</b>	<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 E and 3(iii) of table E 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, if any, for the current year. The remaining</p>

		<p>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>) at column 2(iv). The loss from life insurance business should be taken to Schedule CFL for carry forward to subsequent 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>
<p><b>3</b></p>	<p><b>Capital gains</b></p>	<p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 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</p>

		<p>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 permissible.</p>
<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</p>

		<p>any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be 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>
<b>10</b>	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included</b>	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are</p>

	<b>in 9</b>	<p>included in the Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
<b>11</b>	<b>Deductions under Chapter VI-A</b>	<p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>In column 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-44AD-44ADA income if the deduction u/s 80P is not claimed. If the deduction u/s 80P is claimed, then the same will be restricted to 5ii of BFLA+5i of BFLA+5xiii of BFLA-44AD -44ADA income</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 [<i>column (9)</i>] as reduced by income chargeable at special rates [<i>column (10)</i>].</p>
<b>12</b>	<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. Deduction under section 10AA can be claimed only from normal business income at sl.no.5ii of BFLA reduced by part C VIA deductions except 80P.</p> <p>In column 12(b), please enter the details of income of investment fund which is claimed as 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>

		This figure should be taken from column (i) of Schedule SI.
<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>	Please compute aggregate income in this column as Total Income [column (13)] reduced by the income chargeable at special rates [column (14)] and increased by the amount of net agricultural income [column (15)] for rate purposes.
<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 total of row (xv) of Schedule CFL in case the sub status is other than Investment Fund.</p> <p>If sub status is Investment Fund, then figure should be taken from Total 5xvi+ 6xvi+ 7xvi+ 8xv of Schedule CFL</p>
<b>18</b>	<b>Deemed income under section 115JC</b>	<p>Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year.</p> <p>Please ensure to fill up Schedule AMT of this ITR form.</p>

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

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	<b>Tax payable on deemed income under section 115JC</b>	<p>In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT.</p> <p>Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively.</p> <p>In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p> <p>If co-operative society have opted for "115BAD", then AMT u/s 115JC is not applicable and all these fields should be "0"</p>
2	<b>Tax payable on total income</b>	<p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 16 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c).</p> <p>In column 2(d), please compute the tax payable on total income, as indicated therein.</p> <p>In column 2(e), please compute the Surcharge on 115BBE and other than 115BBE income before Marginal Relief and after Marginal relief and provide the amounts in column 1 and column 2 respectively.</p> <p>Compute surcharge and health and education cess leviable on tax liability in</p>

		<p>columns 2(e) and 2(f) respectively. (Refer Annexure 6 for details on calculation)</p> <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> <p>If co-operative society have opted for "115BAD", then AMTC credit u.s 115JD cannot be claimed</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 relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p>

		In column 6(c), please compute the aggregate of claims of tax relief in the above columns.
<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. (refer Annexure 3, 4 and 5 for calculation)</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</p>

		be mentioned at column 15 of Part B-TTI.
<b>11</b>	<b>Amount payable</b>	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
<b>12</b>	<b>Refund</b>	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
<b>13</b>	<b>Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)</b>	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please 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 beneficiary of any foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign

		accounts etc. in Schedule FA. Else tick 'No'.
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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 and AJP). 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. **The Finance Act, 2021 has been amended to relax the enhanced surcharge on "Dividend income" chargeable at normal rates and Dividend income u/s 115AD(i).**

### 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 or Form 16D 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.
<b>5 &amp; 6</b>	<b>Unclaimed TDS brought forward (b/f)</b>	<p>Please enter details of TDS brought forward for which no credit has been claimed in earlier years.</p> <p>Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively.</p> <p>Note: Details of unclaimed TDS brought forward (col 5 &amp; 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</p>
<b>7 &amp; 8</b>	<b>TDS of the current financial year( TDS deducted during the FY 2020-21)</b>	<p>Please enter the amount of total tax deducted at source for the current financial year i.e. FY 2020-21</p> <p>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).</p>
<b>9 &amp; 10</b>	<b>TDS credit being claimed this year (only if corresponding receipt is being offered for tax this year not applicable if TDS is deducted u/s 194N)</b>	<p>Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head.</p> <p>Please provide break-up of TDS credit being claimed in this year in own hands and any other person as per rule 37BA(2).</p>
<b>11 &amp; 12</b>	<b>Corresponding receipt/withdrawals offered</b>	<p>Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year.</p> <p>Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively.</p> <p>In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "in own hands" for the current year. If this is done, the column "Corresponding receipt offered" is greyed-off and is not required to be filled up.</p>

<b>13</b>	<b>TDS credit being carried forward</b>	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.
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**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 2020-21)</b>	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2020-21
<b>7</b>	<b>Amount out of (5) or (6) being claimed this year (only if corresponding receipt is being offered for tax this year)</b>	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income.
<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 2021-22**

<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	03008

	uranium and thorium ores	
	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	08007

	n.e.c.	
	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	13016	

	brokers	
	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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### Annexure 1

#### **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 and Category B/D defect are the defects, wherein return will be allowed to be uploaded and warning message will be displayed to the tax payer.

#### **List of Rules for ITR 5 are as below:**

Sl.no.	Category	Description of Rules	Mapping
1)	A	Value claimed in 80-IA field in sch VI A at sl.no. 2d cannot be higher than the value in Sch 80-IA at sl.no.2f	If the value at system calculated field (f) is less than the amount at Sl no (f) of schedule 80IA

2)	A	Deduction u/s 80-IA claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IA" is not filled!	If the value at system calculated field ( ZERO then Schedule 80IA must be filled
3)	A	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
4)	A	Value claimed in 80-IB field in sch VI A cannot be higher than the value in Sch 80-IB	If the system calculated value at field the amount in Sl no ( J)
5)	A	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!	If the system calculated value at field ZERO then Schedule 80-IB must be filled
6)	A	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to i)	If value at field j is not equal to the sum
7)	A	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 system calculated value at field the amount in Sl no (e) of Schedule 80-
8)	A	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!	If the system calculated value at field IE must be filled.
9)	A	Schedule 80-IC/80IE sl. no e should be equal to sum of sl. no. a to dh	If value at field e is not equal to the sum
10)	A	Schedule 80-IC or 80IE sl. no dh should be equal to sum of sl. no. (da+db+dc+dd+de+df+dg)	if value at field dh is not equal to the sum
11)	A	In "Schedule 80P" Sl.no.11 - under column "Amount eligible for deduction" should not be more than sum of Sl.No. (1a + 1bii) of Sch OS.	In Sch 80P sl.no.11- " Amount eligible f

12)	A	Deduction u/s 80P is allowed only to "Primary Agricultural credit Society, Primary Co - operative Agricultural and, Rural Development Bank, Other Cooperative Society"	Assessee being other than Cooperative and Rural Development bank & Other co-operative Society not eligible for income offered u/s 44AD(36(i) of Sched
13)	A	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" at sl.no.9 deduction claimed cannot be more than Rs 100000
14)	A	In Schedule 80P, deduction Sec.80P(2)(c)(ii) at sl.no.10 claimed cannot be more than Rs 50000	In Schedule 80P, deduction Sec.80P(2)(c)(ii) at sl.no.10 claimed cannot be more than Rs 50000
15)	A	In Schedule 80P, deduction u/s Sec.80P(2)( e ) at sl.no.12 can be claimed on rental income included in gross total income	In Schedule 80P, deduction u/s "Sec.80P(2)(e) at sl.no.12 can be claimed on rental income included in gross total income" facilitating the marketing of commodities at sl.no. (i5) of BFLA

16)	A	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 cannot be more than Interest income in OS and House property income.	Sec.80P(2)(f)Others-Deduction u/s will extent of Interest in Schedule OS at sl.n
17)	A	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 e
18)	A	In Schedule EI, sl.no.5 should be equal to amount in sl.no.1(iv)(a+b+c) of Schedule PTI	If in Schedule EI Sl. No. 6 5 is not equal all the Names of business trust / invest
19)	A	In "Schedule EI, Value at '6' "Total" should be equal to the value of (1 + 2(v) + 3 + 4 + 5 )	Schedule EI Sl.no. 6 is not equal to sum
20)	A	In "Schedule EI, Value at '2v' "Net Agricultural income for the year" should be equal to the value of (i – ii – iii + iv)	Schedule EI Sl.no.2v is not equal to Sl.n Note: This rule will be applicable only v
21)	A	In "Schedule EI, value at '2iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "Sl. No. 39 of Sch. BP"	Schedule EI Sr. 2 (iv) Agricultural income Schedule BP
22)	D	If net tax liability is as per AMT (i.e., sl.no.3 = sl.no.1d), then Form 29C is required to be filed	If sr. No. 1d is greater than Sr. No. 2g t

23)	A	In Schedule AMT, Sl.no. 4 tax payable under section 115JC is should be equal to 9% of Sl.no.3 of AMT where value at sl.no.4 is > 0	If flag is y "Whether assessee is located foreign exchange" then value at sl no 4  Note : Rounding off +5 and -5.  Note : This rule is applicable only if valu
24)	A	Tax payable under section 115JC should be equal to 18.5% of sl no 3 in Schedule AMT for assessee within the IFSC unit	Sl.no. 4 is not equal to 18.5% of Sl.no.3  Note : Rounding off +5 and -5.  Note :This rule is applicable only if valu
25)	A	In "PART B- TTI", value at Sl.no '1a' Tax payable on deemed total income under section 115JC" should be equal to value at Sl.no. 4 "Tax payable under section 115JC " in Schedule AMT	The value in pt. 1a -Tax payable on deee  Note : If 115BAD flag is selected as yes
26)	A	In "PART B- TTI", value at Sl.no '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at Sl.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 u NOT EQUAL TO the value in pt. 5 in Sch AMTC Note :This rule will be applicable if 2g is Note : If 115BAD flag is selected as yes

27)	A	In "Schedule AMT", Value of field sl.no.1 should be equal to value of "13 of Part B TI"	In Schedule AMT, Sl.no. 1 is not equal to Note : Check this if value at sl.no.1 of S If value at sl.no.1 < =0, then Sl.no.13 of Note : If 115BAD is "Yes" in Part A Gene
28)	A	In Schedule AMT, Sl.no. 2a is not equal to sum of system computed values of sl.no.'d' to sl.no.'m' of Sch VIA subject to sl.no.9-sl.no.10 of Part BTI	Sl.no.2a of Sch AMT is not equal to sum Subject to (5ii of BFLA) Note : If 115BAD is "Yes" in Part A Gene
29)	A	In Schedule AMT, Sl.no. 2b is not equal to total deduction u/s 10AA at sl.no.12a of Part BTI	Sl.no.2b of Sch AMT is not equal to sl.n Note : If 115BAD is "Yes" in Part A Gene
30)	A	In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c"	In Schedule AMT, Sl.no. 2d Adjustment Note : If 115BAD is "Yes" in Part A Gene
31)	A	In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "Sl.no.1 + Sl.no.2d"	In Schedule AMT, Sl.no. 3 Adjusted Tot Note : If 115BAD is "Yes" in Part A Gene
32)	A	In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2020-21" should be equal to "1d of Part-B-TTI"	In Schedule AMTC, Sl.no1 is not equal t
33)	A	In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2020-21" should be equal to "2g of Part-B-TTI"	In Schedule AMTC, Sl.no. 2 is not equal

34)	A	In "Schedule AMTC" , value at field sl.no.3 "Amount of tax against which credit is available" should be equal to value of (Sl.no.2 - Sl.no.1)	In Schedule AMTC, Sl.no. 3 is not equal
35)	A	In Schedule AMTC, Sl.no. 3 should be equal to Sl.no. 2-1	In Schedule AMTC, Sl.no. 3 is not equal
36)	A	In "Schedule AMTC", value at sl.no.5 should be equal to value at field '4xi' "Total" of column "AMT Credit Utilised during the Current Assessment Year (C)"	Sl.no. 5 is not equal to Total (Row xi) of Note : If 115BAD flag is selected as yes
37)	A	In "Schedule AMTC", value at Sl.no.6 should be equal to value at Sl.no.4xi "Total" of column "Balance AMT Credit Carried Forward (D)"	In AMTC, Sl.no. 6 is not equal to Total Note : If 115BAD flag is selected as yes
38)	A	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) if such adjusted total income exceeds Rs. 20 Lacs for AOP/BOI/AJP	If status is selected as AOP/BOI/AJP & of AMT is not greater than zero Note : If 115BAD flag is selected as yes
39)	A	AMT should be computed at sl.no.4 where total income is adjusted u/s 115JC(2) for Firm	If Status is selected as Firm and sl no 2a or 2b or 2c is greater than
40)	A	In Schedule AMTC, set off in earlier assessment years at sl.no.B2(x) can not be claimed for AY 2021-22	In schedule AMTC sl no 4(B2) for AY 20
41)	A	In "PART B- TTI", value at Sl.no '2b' should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI"	Part B TTI Sl. No. 2b is not equal (consis

42)	A	Income offered in 2c of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA	Amount of special income offered in s not equal (New sections added. Please implement Note: If status in Part A general is No category should be passed after reduc case of non-resident . If status in Part A general is resident: In under this category should be passed a
43)	A	Income offered in 2d of schedule OS should match with the income offered under corresponding section in schedule SI subject to DTAA	Amount of special income offered in s not equal (New sections added. Please implement Note: If status in Part A general is No category should be passed after reduc case of non-resident . If status in Part A general is resident: In under this category should be passed a

44)	A	Value at sl.no.2a 115BB in schedule OS should match with corresponding income offered in schedule SI subject to DTAA	<p>amount of special income u/s 115BB (V to amount offered in sl no 2a of schedu</p> <p>Note: If status in Part A general is No category should be passed after reduc case of non-resident . If status in Part A general is resident: In under this category should be passed a</p>
45)	A	In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in sl. No 2b of schedule OS	amount of special income u/s 115BBE equal to amount offered in sl no 2b of s
46)	A	In schedule SI , Amount of special income u/s 115BBF under head business or profession, offered in schedule SI should match with amount offered in sl no 3d of schedule BP	amount of special income u/s 115BBF schedule SI is not equal to amount offe
47)	A	In schedule SI , lincome at "115BBG should match with amount of income offered in sl no 3e of schedule BP	amount of special income u/s 115BBB profession, offered in schedule SI is not



52)	A	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 sl no 5vii of schedule BFLA	Total of income u/s 115AD (STCG for FII) & Short Term Capital Gain chargeable @ 30% in schedule SI should be equal to Sl. No. 5vii of schedule BFLA
53)	A	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 sl no 5xi of schedule BFLA	Total of income u/s 112 (LTCG on other than specified asset u/s. 115E(a) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI is not equal to sl no 5xi of schedule BFLA
54)	A	<p>Sum of income u/s</p> <ul style="list-style-type: none"> <li>(i)112 proviso (LTCG on listed securities/ units without indexation),</li> <li>(ii)112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</li> <li>(iii)112A (LTCG on sale of shares on which STT is paid),</li> <li>(iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB),</li> <li>(v)115AC(1)(c) (LTCG for non-resident on bonds/GDR),</li> <li>(vi)115AD(1)(b)(iii)-LTCG by FII,</li> <li>(vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid),</li> <li>(viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</li> <li>(ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A</li> </ul> <p>in schedule SI should be equal to Sl. No. 5x schedule BFLA</p>	<p>Total of</p> <p>income u/s 112 proviso (LTCG on listed securities),</p> <p>112A (LTCG on sale of shares on which STT is paid),</p> <p>115AB(1)(b) (LTCG for non-resident on unlisted securities),</p> <p>115AC(1)(c) (LTCG for non-resident on unlisted securities),</p> <p>115AD(1)(b)(iii)-LTCG by FII,</p> <p>115AD(b)(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 other than 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 Sl. No. 5x of schedule BFLA</p> <p>Note : Round off +2/-2 . (i.e, if the value is 100.50, it should be rounded off to 101.00)</p>
55)	A	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 sum of individual line items

56)	A	Total of all tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items	Total of all tax on special incomes at (ii)
57)	A	In Schedule VIA Sl no 3 should be equal to total of sl no 1&2 subject to sl.no.9 - sl.no.10 of Part BTI	In Schedule VIA Sl no 3 is not equal to t Note : Restrict to value of (Sl.no.9 - Sl.no.10)
58)	A	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d )" should be equal to sum of sl no. a"80G" + sl. No. b"section 80GGA" + sl. No c " section 80GGC" subject to sl.no.9-sl.no.10 of Part BTI	In Schedule VIA Sl no 1 is not equal to t Note : Restrict to value of (Sl.no.9 - Sl.no.10)
59)	A	Deduction u/s 80-IAC can be claimed by only LLP.	Status is selected "Other than LLP" but SI.No.2(f) of Part C in Schedule VI-A: 80-IAC
60)	A	80P can be claimed only by assessee being "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank / Other co-operative Society"	Amount in system calculated value of S "Primary Agricultural Credit Society/ Pr or Other co-operative Society " in Part C
61)	D	In Part BTI , value at sl.no.11b can be claimed if the Original return is filed on or before the due date specified u/s 139(1)	Part BTI value at sl.no.11b is > 0 and in (Sl.no.2c - 80JJAA system cal deduction date of filing of return is beyond due date (For upload rule purpose, take 139(4) ins  For PFA_B purpose, define due date b due date defined.)

62)	D	In Schedule VI-A, deduction u/s 80LA or 80LA (1) will be allowed only if Form 10CCF is filed	In Part BTI sl.no.11b>0 and Schedule VI-A, under "Part -C deduct section 80LA or 80LA (1) without filling
63)	A	Deduction u/s 80GGA will be allowed only to assessee having no business income	If 2(v) of part BTI is more than "0" OR and system calculated amount in sl no 1b c
64)	A	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. 12(i) "Dep 6 of Schedule-DEP
65)	A	Amount reduced in sl no A3a in schedule BP cannot be more than the income offered in schedule HP	In Schedule BP, Income reduced from F Schedule HP - Sl.a of all properties + Sl. than amount reduced from schedule B
66)	A	Amount reduced in sl no A3c in schedule BP cannot be more than the income offered in schedule OS	In Schedule BP, Row no A3c "Income/r Other Source value is more than the S Other source Schedule',

67)	A	Amount reduced in sl no A5 in schedule BP cannot be more than the income offered in schedule EI	In Schedule BP, Total exempt income Column Amount of share in profits from In case 2(i) (Gross agricultural receipts: Sr.no 2iv to be added instead of Sr.no 2
68)	A	In schedule BP, value at sl.no.A6 should be equal to value of sl.no.(1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a - 4b - 4c- 5d) of BP	The value at field A(6) of schedule BP s
69)	A	In schedule BP, Sl.No.A.9.Total should be equal to value of Sl.No.7a + 7b + 7c + 7d + 7e + 8a + 8b	The value at field (A9) of schedule BP s
70)	A	The value at field (A10) of schedule BP should be equal to sum of si No. (6 + 9)	The value at field (A10) of schedule BP
71)	A	The value at field (A13) of schedule BP should be equal to sum of si No. (10 + 11 - 12iii).	The value at field (A13) of schedule BP
72)	A	The value at field (A26) of schedule BP should be equal to sum of Sl No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25).	In schedule BP, Sl.No.A.26. Total is inco
73)	A	The value at field (A34) of schedule BP should be equal to sum of si No. A(27 + 28 + 29 + 30 + 31 + 32 + 33).	The value at field (A34) of schedule BP
74)	A	In "Schedule BP" value at field (A14) should be equal to the value at Sl.No. 6t of schedule OI.	The value at field (A14) of schedule BP

75)	A	In "Schedule BP" of value at field A15 should be equal to 7j of Part-OI	In Schedule BP, Sl.No.15. "Amounts de the sum of amount shown in "Sl.No.7.j
76)	A	In "Schedule BP" of value at field A16 should be equal to 8Aj of Part-OI	The value at field (A16) of schedule BP
77)	A	In "Schedule BP" of value at field A17 should be equal to the sum of 9g of Part A-OI	The value at field (A17) of schedule BP
78)	A	In "Schedule BP" of value at field A18 should be equal to the 11h of Part-OI	In Schedule BP, Sl.No.18. Any Amounts and the amount in Sl.No.11.h.Total am
79)	A	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
80)	A	In "Schedule BP" value at field A24 should be equal to sum of sl. no 24(a+b+c+d+e)	The value at field A24 of schedule BP sl

81)	A	In schedule BP value at field A25 should be equal to sum of fields 3a + 4d of schedule OI.	The value at field (A25) of schedule BP
82)	A	In schedule BP value at field A29 should be equal to total of column (4) of Schedule ESR.	In Schedule BP, Sr.no 29. "Amount of profit and loss account " and the amount
83)	A	In "Schedule BP" value at field A30 should be equal to 8B of Part-OI	In Schedule BP, Sl.No.A30 "Any amount of previous year" and amount in Sl.No. A30 of previous year but allowable during the
84)	A	In "Schedule BP" value at field A31 should be equal to 10h of Part A-OI	In Schedule BP, Sl.No.31 "Any amount of previous year(10h of Part A-OI)" and the sum of amount of previous year to 10g)" are inconsistent
85)	A	In schedule BP value at field A33 should be equal to sum of fields 3b + 4e of schedule OI.	In Schedule BP, Sl. No. A33 Decrease in value of valuation of stock and sum total of Col
86)	A	In "Schedule BP" value at field A35 Income should be equal to the value (13 + 26-34)	In schedule BP, Sl.No.A.35. Income and
87)	A	In "Schedule BP" value at field A36(xii) should be equal to the sum of values at sl.no.36i to 36xi	In schedule BP, Sl.No.A.36xii and the s

88)	A	In "Schedule BP" value at field A37 should be equal to the sum of values at sl.no. A35 + A36xii	In schedule BP, Sl.No.A.37 "Net profit or loss" should be equal to the sum of amount entered in "Sl.No.A.35 + A36xii"
89)	A	In "Schedule BP" of valued at A38 should be equal to the sum of values at sl.no. (38a + 38b + 38c + 38d + 38e + 38f)	In schedule BP Sr no 38 Net Profit or loss should be equal to the sum of values entered in business after applying rule 7A, 7B or 8
90)	A	In schedule BP, Sl.No.43 should be equal to value at Sl.No.B.40+ B 41- B42.	In schedule BP, Sl.No.43 "Income from business" should be equal to the value entered with the value Sl.No. .B.40+ B 41- B42.
91)	A	In "Schedule BP" value at C47 should be equal to the sum of C(44 + 45-46)	In schedule BP, Sl.No C47 "Profit or loss" should be equal to the sum of values entered in C(44 + 45-46) otherwise inconsistent
92)	A	In "Schedule BP" value at field C49 should be equal to the sum of C(47-48)	In schedule BP, Sl.No C49 "Income from business" should be equal to the sum of values entered in C(47-48) otherwise inconsistent
93)	A	In "Schedule BP", value at field (D) should be equal to sum of Sl No A38 + B43 + C49	In schedule BP, Sl.No.D. "Income charge to tax" should be equal to the sum of amount entered in Sl.No A38+B43+C49  Note: This rule shall be applicable only if the value entered in field D is less than the sum of values entered in A38, B43 and C49.
94)	A	In schedule BP, values at field A4a should match with value mentioned for respective sections at field A36	In schedule BP, the values at "Sr no A(4a) should match with the values mentioned for respective sections at field A36

95)	A	In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should be equal to sl.no.53 of P&L A/c + sl.no.1E(vi) of Manufacturing A/c.	In Schedule BP, Sl. no 11 Depreciation and amortization debited to profit and loss account should be equal to depreciation shown in Schedule P and ITR-5.
96)	A	In "Schedule BP" value at field A39 should be equal to the sum of [4c-(38a + 38b + 38c + 38d + 38e)]	In Schedule BP, A39, Balance of income from business should be equal to the sum of income from business for the purpose of aggregation of income.  Note-This Rule will be applicable only if the result is positive.  Note : If result is negative, then 39 should be zero.
97)	A	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))	Sl no A5d should be equal to A(5a+5b+5c).
98)	A	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)-(Business loss set off))	Sl no F E column 3 should be equal to column 4. Note: If result is negative, restrict to "0".
99)	A	In "Schedule BP", value at field Ev should be equal to sum of Sl No Eii+ Eiii+ Eiv	Sl no Ev should be equal to sum of Sl no Eii + Eiii + Eiv.  (No required for 115B fields as there are no such fields).
100)	A	In Schedule BP Sl no Evi should be equal to sl no Ei-Ev	Sl no Evi should be equal to sl no Ei - Eiv.  Note : If result is negative, restrict to "0".

101)	A	In schedule BP , sl no 36(iii) should be equal to 64(iv) of schedule P&L	If sl no 36(iii) is not equal to 64(iv) of schedule P&L
102)	A	In schedule BP value at field 8b should be equal to value at field 16 of schedule OI.	In Such BP Pt 8b "Expenses debited to schedule OI" should be equal to 16 of Part A-OI
103)	A	In schedule BP, nature of specified business at sl.no.50 should be selected if income/ loss from specified business at sl.no.C48 is entered	If sl no C48 is not equal to zero and sl.no.50 is not selected
104)	A	In Sch BP sl no B40 should be equal to Pt 2a "Net profit or loss from speculative business"	In Sch BP sl no B40 is not equal to Pt 2a "Net profit or loss from speculative business"
105)	A	If Income is declared under section 44AD/44ADA/44AE is greater than "Zero" at sl.no.36(i), 36(ii) and 36(iii), then Balance sheet particulars at "Regular books of accounts" or at "No accounts " ( S.No C ) is mandatory.	IF total value of "S.No 36(i) (Sec 44AD/44ADA/44AE) is greater than "ZERO" AND S.No. 4 "Sources of funds" in Balance Sheet is not entered AND S.No. 6 "In a case where regular books of accounts information as on 31st day of March, 2021 is not entered"
106)	A	Sl.no 3a of Part A OI should be equal to column 11a(iii) of schedule ICDS	If sl no 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS
107)	A	Sl.no 3b of Part A OI should be equal to column 11b(iii) of schedule ICDS	If sl no 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS

108)	A	In Schedule Part A-OI, sum of Sl.No.5a + 5b + 5c + 5d + 5e should be equal to Sl.No. 5f	Sl no 5f Total of amounts not credited
109)	A	In Schedule Part A-OI, sum of Sl.No.6a to 6s should be equal to Sl.No. 6t	If in Schedule Part A-OI, sum of Sl.No.6
110)	A	In Schedule Part A-OI Sl.No.7j should be equal to sum of values at 7a to 7i	In Schedule Part A-OI, Sl.No.7.j.Total a to Sl.No.7i
111)	A	In Schedule Part A-OI, Sl.No.8A.j. should be equal to sum of values at Sl.no.8A.a to Sl.No.8A.i	If the SUM of Sl.No. (8Aa to 8Ai) of Part
112)	A	In Schedule Part A-OI, Sl.No.9.g should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.9f	If the SUM of Sl.No. (9a to 9f) of Part A
113)	A	In Schedule Part A-OI, Sl.No.10h should be equal to sum of values at Sl.no. Sl.no.9a to Sl.No.10g	In Schedule Part A-OI, Sl.No.10.h. is no
114)	A	In Schedule Part A-OI, Sl.No.11h should be equal to sum of values at Sl.no. Sl.no.11a to Sl.No.11g	In Schedule Part A-OI, Sl.No.11h.Total a
115)	A	In Schedule OI, Sr.no 12i should be equal to sum of Sr.no 12a to 12h	In Schedule OI, Sr.no 12i is not equal to
116)	A	If in Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" at sl.no.17 is selected as YES then Schedule TPSA should be filled	In Schedule Part A-OI, Sr. No. 17 flag is
117)	A	In "Schedule DPM" value at Sr. no. 6 in Schedule DPM should be equal to (3+4-5) Or zero if result is negative	If the Value at field 6 is not equal to su

118)	A	Schedule DPM, sl no 9 should be equal to value of sl no 7-8 or 0 if result is negative.	If the Value at field 9 is not equal to dif Note : if sl.no.7-8 is positive and 3+4-5 negative, should equal to "0"
119)	A	In "Schedule DPM" Total depreciation at sl.no.15 should be equal to the sum of (10 + 11 + 12 + 13 + 14)	The value at field (15) of schedule DPM
120)	A	In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16) or "0" if result is negative	The value at field (17) of schedule DPM
121)	A	Sr. no. 6 in Schedule DOA should be equal to (3+4-5) or zero if result is negative	If the Value at field 6 is not equal to sum
122)	A	Schedule DOA, sl no 9 should be equal to sl no 7-8 or 0 if result is negative	If the Value at field 9 is not equal to dif Note : if sl.no.7-8 is positive and 3+4- negative, should equal to "0"
123)	A	In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11)	The value at field (12) of schedule DOA
124)	A	In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13) or "0" if result is negative	Sr.no 14 in Schedule DOA should be eq Note : Restrict to "0" is result is negativ
125)	A	In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d)	Sl no 1e should be equal to sum of 1a +
126)	A	In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c)	Sl no 2d of schedule DEP should be equ
127)	A	In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5)	Sl no 6 of schedule DEP should be equa

128)	A	In Schedule DEP, value at sl.no.1a " <b>Plant and machinery entitled for depreciation @ 15%</b> " should be equal to sl no 17i or 18i of schedule DPM as applicable	Sl no 1a of schedule DEP should be equal to sl no 17i or 18i of schedule DPM as applicable Note : If value > 0 is there in sl.no.18i of schedule DPM as applicable
129)	A	Schedule DEP, value at sl.no.1b " <b>Plant and machinery entitled for depreciation @ 30%</b> " should be equal to sl no 17ii or 18ii of schedule DPM as applicable	Sl no 1b of schedule DEP should be equal to sl no 17ii or 18ii of schedule DPM as applicable Note : If value > 0 is there in sl.no.18ii of schedule DPM as applicable
130)	A	Schedule DEP, value at sl.no.1c " <b>Plant and machinery entitled for depreciation @ 40%</b> " should be equal to sl no 17iii or 18iii of schedule DPM as applicable	Sl no 1c of schedule DEP should be equal to sl no 17iii or 18iii of schedule DPM as applicable Note : If value > 0 is there in sl.no.18iii of schedule DPM as applicable
131)	A	Schedule DEP, value at sl.no.1d " <b>Plant and machinery entitled for depreciation @ 45%</b> " should be equal to sl no 17iv or 18iv of schedule DPM as applicable	Sl no 1d of schedule DEP should be equal to sl no 17iv or 18iv of schedule DPM as applicable Note : If value > 0 is there in sl.no.18iv of schedule DPM as applicable
132)	A	Schedule DEP, value at sl.no.2a " <b>Building entitled for depreciation @ 5%</b> " should be equal to sl no 14ii or 15ii of schedule DOA as applicable	Sl no 2a of schedule DEP should be equal to sl no 14ii or 15ii of schedule DOA as applicable Note : If value > 0 is there in sl.no.15ii of schedule DOA as applicable
133)	A	Schedule DEP, value at sl.no.2b " <b>Building entitled for depreciation @ 10%</b> " should be equal to sl no 14iii or 15iii of schedule DOA as applicable	Sl no 2b of schedule DEP should be equal to sl no 14iii or 15iii of schedule DOA as applicable Note : If value > 0 is there in sl.no.15iii of schedule DOA as applicable
134)	A	Schedule DEP, value at sl.no.2c of " <b>Building entitled for depreciation @ 40%</b> " should be equal to sl no 14iv or 15iv of schedule DOA as applicable	Sl no 2c of schedule DEP should be equal to sl no 14iv or 15iv of schedule DOA as applicable Note : If value > 0 is there in sl.no.15iv of schedule DOA as applicable

135)	A	Schedule DEP, value at sl.no.3 " <b>furniture and fittings</b> " should be equal to sl no 14v or 15v of schedule DOA as applicable	Sl no 3 of schedule DEP should be equal to sl no 14v or 15v of schedule DOA as applicable Note : If value > 0 is there in sl.no.15v of schedule DOA as applicable
136)	A	Schedule DEP, value at sl.no.4 " <b>intangible assets</b> " should be equal to sl no 14vi or 15vi of schedule DOA as applicable	Sl no 4 of schedule DEP should be equal to sl no 14vi or 15vi of schedule DOA as applicable Note : If value > 0 is there in sl.no.15vi of schedule DOA as applicable
137)	A	Schedule DEP, value at sl.no.5 " <b>Ships</b> " should be equal to sl no 14vii or 15vii of schedule DOA as applicable	Sl no 5 of schedule DEP should be equal to sl no 14vii or 15vii of schedule DOA as applicable Note : If value > 0 is there in sl.no.15vii of schedule DOA as applicable
138)	A	In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d)	If Sl no 1e is not equal to sum of 1a + 1b + 1c + 1d
139)	A	In "Schedule DCG" 2d Total should be equal to value entered in ( 2a + 2b + 2c)	If Sl no 2d is not equal to sum of sl no 2a + 2b + 2c
140)	A	In "Schedule DCG" Total at sl.no.6 should be equal to the sum of 1e + 2d + 3 + 4 + 5	If Sl no 6 is not equal to sum of sl no 1e + 2d + 3 + 4 + 5
141)	A	In "Schedule DCG" , value at sl.no.1a Block entitled for depreciation @ 15 per cent should be equal to sl.no.20i of Schedule DPM	Sl no 1a of schedule DCG is not equal to sl.no.20i of Schedule DPM
142)	A	In "Schedule DCG" , value at sl.no.1b Block entitled for depreciation @ 30 per cent should be equal to sl.no.20ii of Schedule DPM	Sl no 1b of schedule DCG is not equal to sl.no.20ii of Schedule DPM
143)	A	In "Schedule DCG" , value at sl.no.1c Block entitled for depreciation @ 40 per cent should be equal to sl.no.20iii of Schedule DPM	Sl no 1c of schedule DCG is not equal to sl.no.20iii of Schedule DPM

144)	A	In "Schedule DCG" , value at sl.no.1d Block entitled for depreciation @ 45 per cent should be equal to sl.no.20iv of Schedule DPM	Sl no 1d of schedule DCG is not equal to
145)	A	In "Schedule DCG" , value at sl.no.2a Block entitled for depreciation @5 per cent should be equal to sl.no.17ii of Schedule DOA	Sl no 2a of schedule DCG is not equal to
146)	A	In "Schedule DCG" , value at sl.no.2b Block entitled for depreciation @10 per cent should be equal to sl.no.17iii of Schedule DOA	Sl no 2b of schedule DCG is not equal to
147)	A	In "Schedule DCG" , value at sl.no.2c Block entitled for depreciation @40 per cent should be equal to sl.no.17iv of Schedule DOA	Sl no 2c of schedule DCG is not equal to
148)	A	In "Schedule DCG" Furniture and fittings at sl.no.3 should be equal to the Schedule DOA- 17v	Sl no 3 of schedule DCG is not equal to
149)	A	In "Schedule DCG" Intangible assets at sl.no.4 should be equal to Schedule DOA- 17vi	Sl no 4 of schedule DCG is not equal to
150)	A	In "Schedule DCG" Ships at sl.no.5 should be equal to Schedule DOA- 17vii	Sl no 5 of schedule DCG is not equal to
151)	A	In Schedule CG Sl.no. A6e of STCG should be equal to the sl.no.6 of schedule - DCG	The Amount claimed in A6e of Schedule
152)	A	In "Schedule Manufacturing Account" Total of Opening Inventory Sl no 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory Sl no 1Aiii is
153)	A	In "Schedule Manufacturing Account" at sl.no. 1Div <b>Total Direct expenses</b> should be equal to the sum of values at 1Di+1Dii+1Diii	Total of Direct expenses is not equal to
154)	A	In "Schedule Manufacturing Account" Total Factory Overheads at sl.no.1Evii should be equal to the sum of values at sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)	Total Factory overheads as per Sl no Account

155)	A	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at sl.no.1F should be equal to the sum of (Aiii + B + C + D + Evii)	Total debits to manufacturing account
156)	A	In "Schedule Manufacturing Account", Total Closing Stock at sl.no.2 should be equal to the sum of values at sl.no.2i + 2ii	In Part A Manufacturing Account the su
157)	A	In Manufacturing Account, value at Sl no 3 should be equal to 1F-2	Sl no 3 "Cost of Goods Produced trans
158)	A	In Manufacturing Account, Negative values are not allowed in sl.no.1 and sl.no.2	If Value at field other than sl no 3 of M
159)	A	In Trading Account, value at sl.no.4Aiii( c ) should be equal to 4Aiii(a) + 4Aiii(b)	In Part A -Trading Account-sum of sl.no
160)	A	In Part A-Trading Account, Sl.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. I
161)	A	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii	In Part A-Trading account the total of ' supplied" in sl no 4Cix is not equal to to
162)	A	In Part A-Trading Account , Sl.No 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	Total revenue from operations in Sl no
163)	A	In "Schedule Trading Account" Total of Direct Expenses at sl.no.9 should be equal to the sum of 9i+9ii+9iii	Direct expenses in sl no 9 is not equal t
164)	A	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 re 10ii + 10iii + 10iv + 10v + 10vi + 10vii + .

165)	A	In Trading Account, value at Sl no 12 should be equal to Sl no sum of Sl. no (6-7-8-9-10xii-11)	Gross Profit from Business/Profession 10xii-11)
166)	A	Part A Trading Account, Negative values are not allowed other than in sl no 11 and/or 12	If value at field other than sl no 11 and
167)	A	Value at "Sl no 11" of Part A trading Account should be equal to Sl no. 3 of Part A Manufacturing Account	If Value at "Sl no 11" of Part A trading
168)	A	Sl no 13 in Part A P&L should be equal to Sl no 12 of Part A trading account	Sl no 13 in Part A P&L should be equal
169)	A	Sl.No. 14.xic should be equal to sum of Sl.No. 14.x.(ia + ib) in Profit and Loss A/c	In schedule Part A-P & L, Sl.No. 14.xic s
170)	A	In schedule Part A-P & L, sl.no.14 should be equal to sum of values at 14(i + ii + iii + iv + v + vi + vii + viii + ix + x+xic)	Sum of other income sl. no. 14 is not c income in Schedule Part A- P&L
171)	A	In "Schedule A-P&L" sl no. 15 should be equal to sum of 13+14xii	In part A P& L sl no. 15 should be equal
172)	A	Part A P&L, If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes and Sl no 22xiib is
173)	A	In Part A-P&L, value at sr no.22i to 22x should be equal to SR.NO 22xi.	Sl no 22xi Compensation to employees
174)	A	In schedule Profit and Loss Account, value at Sr.no 23i to 23iv should be equal to Sr.no 23v	Sl no 23v Total expenditure on insuran
175)	A	In "Schedule Part A-P& L", Sl no 30iii commission should be equal to sl no 30i+30ii	Sl no 30iii commission should be equal

176)	A	In "Schedule Part A-P& L", Sl no 31iii Royalty should be equal to sl no 31i+31ii	Sl no 31iii Royalty should be equal to sl no 31i+31ii
177)	A	In "Schedule Part A-P& L", Sl no 32iii should be equal to sl no 32i+32ii	Sl no 32iii should be equal to sl no 32i+32ii
178)	A	In "Schedule Part A-P& L", Sl no 44x should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix	Sl no 44x Total rates and taxes paid or 44viii +44ix in profit and loss A/c
179)	A	In "Schedule Part A-P& L", Sl no 47 Other expenses should be equal to sum of 47i+47ii+47n	Sl no 47 Other expenses should be equal to sum of 47i+47ii+47n
180)	A	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 B Sl.No.48.iv. Total Bad Debt
181)	A	In "Schedule Part A-P& L" 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, Sl no 51 should be equal to 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]
182)	A	In schedule P& L Total Interest at sl.no.52iii should be equal to "Sl.No. 52.ia+52ib+52ia+52iib"	In schedule Part A-P & L, the sum of Int Sl.no.52.iii. Total 52(ia+ib+ia+iib) are in
183)	A	In "Schedule Part A-P& L", value at sl.no.54 should be equal to the sum of (51 – 52iii – 53)	Part A P&L, Sl no 54 Net profit before t
184)	A	Salary/Remuneration paid to Partners at sl.no.46 in Profit and Loss claimed by other than Firm.	If status is other than Firm or LLP and s
185)	A	In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56)	Sl no 57 Profit after tax should be equal to the sum of (54 – 55 – 56)
186)	A	In "Schedule Part A-P& L" , value at sl.no.59 should be equal to 57 +58	Part A P&L, sl. no. 59 Amount available
187)	A	Part A P&L, sl no 61 Balance carried to balance sheet in proprietor's account should be equal to sl no 59-60	sl no 61 Balance carried to balance she

188)	A	In Part A P&L, Sl no 62(i) Gross Turnover or Gross Receipts should be equal to sum of sl no 62ia + 62ib	Sl no 62(i) Gross Turnover or Gross Receipts
189)	A	In Part A P&L, Sl no 62(ii) Presumptive Income under section 44AD should be equal to sum of sl no 62iia + 62iib	Sl no 62(ii) Presumptive Income under section 44AD
190)	A	In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a).	sl no 62iia cannot be less than 6% of field 62(i)(a). Note : Round off -100. (i.e, if the value is 1000, it should be 600)
191)	A	In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b).	sl no 62iib cannot be less than 8% of field 62(i)(b). Note : Round off -100. (i.e, if the value is 1000, it should be 800)
192)	A	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iib) can not be more than gross receipts at sl.no.62(ib)	Part A P&L - sl no 62ib is Less than 62iib
193)	A	In Profit & Loss A/c income claimed u/s 44AD at sl.no.62(iia) can not be more than gross receipts at sl.no.62(ia)	Part A P&L - sl no 62ia is Less than 62iia
194)	A	In Profit & Loss A/c , value at field 63(ii) cannot be less than 50% of field 63(i).	sl no 63ii cannot be less than 50% of field 63(i). Note : Round off -100. (i.e, if the value is 1000, it should be 500)
195)	A	In Profit & Loss A/c, business code u/s 44AD is to be selected at sl.no.62 for income declared u/s 44AD at sl.no.62(i) and in sl.no.62(ii).	If In Part A P&L "business code" u/s 44AD is not selected at sl.no.62(i) and sl.no.62(ii)
196)	A	Name of business must be filled by the assessee if 62(i) and /or 62(ii) is greater than zero in Profit & Loss A/c	If sl no 62 Name of business is blank and 62(i) and /or 62(ii) is greater than zero in Profit & Loss A/c
197)	A	Business code u/s 44ADA at sl.no.63 is to be selected for income declared u/s 44ADA at sl.no.63(i) and 63(ii) in Profit & Loss A/c	If In Part A P&L "business code" u/s 44ADA is not selected at sl.no.63(i) and sl.no.63(ii)

198)	A	In Profit & Loss A/c, Name of profession at sl.no.63 must be filled by the assessee if 63(i) and /or 63(ii) is greater than zero	If sl no 63 Name of Profession is blank
199)	A	In Profit & Loss A/c, Business code u/s 44AE at sl.no.64 is to be selected for income declared u/s 44AE.	If In Part A P&L "business code" u/s 44AE
200)	A	In Profit & Loss A/c, Name of business must be filled by the assessee if 64(ii) is greater than zero	If sl no 64 Name of business is blank and
201)	A	In Profit & Loss A/c, sl no 63i cannot be more than 63ii	Part A P&L - sl no 63i is more than 63ii
202)	A	If sl no 36(i) should be equal to 62 (ii) of schedule P&L	If sl no 36(i) is not equal to 62 (ii) of schedule P&L
203)	A	If sl no 36(ii) should be equal to 63(ii) of schedule P&L	If sl no 36(ii) is not equal to 63(ii) of schedule P&L
204)	A	If sl no 36(iii) should be equal to 64 (iv) of schedule P&L	If sl no 36(iii) is not equal to 64 (iv) of schedule P&L  This rule is applicable only if value at 64(ii) is greater than zero
205)	A	The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero then table 64(i) of 44AE in schedule Profit & Loss A/c should be filed.	In schedule P&L, in schedule 44AE, value at 64(ii) is greater THAN ZERO but details in table at sl no 64(i) of 44AE in schedule Profit & Loss A/c should be filed.
206)	A	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 - Sl No. 64(ii) is not equal to the value entered in [total of column (5)].
207)	A	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

208)	A	In "Schedule Part A-P& L" Total Presumptive Income u/s 44AE at sl.no.64(iv) should be equal to the sum of 64(ii-iii)	In case of Firm, Value at 64(iv) in "sche to "0"
209)	A	Tonnage capacity should not exceeds 100MT	If value in tonnage filed at sl.no.64 exce
210)	A	Income offered under section 44E should be atleast 1. Rs.7500 per month if Tonnage <=12MT 2.Rs.1000 per month per tonne if Tonnage >12MT	If in Sl no 64 column 5 is less than value 1.If Tonnage<=12MT-Rs. 7500 *no. of m 2.If Tonnage >12MT-Tonnage *1000*n
211)	A	In Sch BP Pt 2a "Net profit or loss from speculative business" should be equal to 66iv of Schedule P&L	In Sch BP Pt 2a "Net profit or loss from Note : This rule is applicable if sl.no.66i
212)	A	Presumptive Business Income Under Section 44AD and 44ADA can be claimed only by Resident Partnership Firm.	The value at field Sl. No. 62 or 63 is mo
213)	A	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)	The value at field "62ii" is greater than  In schedule NOB- Nature of Business, c  14001, 14002,14003, 14004, 14005, 1 16019, 16019_1, 16020, 18001,18002 18019, 18020, 20010,20011,20012, 09

214)	B	<p>If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account  OR  Profit shown should be atleast 6% / 8% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided</p>	<p>If Status is "Firm" and Sub Status is "Firm"  44AB Flag in Part A General = "N" in Audit information schedule  AND  In Part B – TI, Total Income at sl.no.13 &gt; 0/-  AND  44AD field in Schedule BP at Sl.no.36(i) &gt; 0/-  AND  Sl.no.1 of Sch BP = Sl.no.36(i) of Sch BP  AND  44AD income in Schedule BP in sl.no.36(i) &gt; 0/-  P&amp;L+8% of 62(i)(b) of Part A - P&amp;L + 6% of 62(i)(b) of Part A - P&amp;L &gt; 0/-  OR  If Status is "Firm" and Sub Status is "Firm"  44AB Flag = N in Audit information schedule  AND  Item 4Aiv of Trading account &gt;Zero/Null  AND  Sr.No. 62(i)(a)+62(i)(b) (Gross Turnover) &gt; 0/-  AND  44AD in Schedule BP in Sl.no.36(i) &gt; 0/-  AND  In Part B – TI, Total Income &gt;0/-  AND  44AD in Schedule BP at sl.no.36(i) &lt; Sl.no.1 of Sch BP  And  44AD in Schedule BP at sl.no.36( i) &lt; (6% of 62(i)(b) of Part A - P&amp;L + 8% of 62(i)(b) of Part A - P&amp;L)  OR  If Status is "Firm" and Sub Status is "Firm"  44AB Flag = N in Audit information schedule  AND  44AD in Schedule BP&gt;Zero/Null  And  Item 4Aiv of Trading Account = Zero/Null  And  Sr.No. 62(i)(a)+62(i)(b) (Gross Turnover) &gt; 0/-  Note: 1) While computing 6% and 8% in</p>
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215)	B	Taxpayer claiming loss under the head profit and gains of business or profession is required to fill details in Balance sheet and Profit and Loss account	<p>1a. In P&amp;L, if gross profit / net profit [ f</p> <p>1b. Sum of negative values of 65(i)(d)</p> <p>2. In BP, sl.no.1 &lt; 0 or</p> <p>3. In BP, sl.no.38 &lt; 0</p> <p>AND</p> <p>a. Trading or Manufacturing or P&amp;L fill</p> <p>b. Balance Sheet filled but Trading or M</p> <p>c. both Trading or Manufacturing or P&amp;</p> <p>Note : Zero and Null, both are treated a</p> <p>Note : Fields in Trading, Manufacturing</p> <p>as this will be "N" by default.</p> <p>Note : Balance sheet : fields sl.no.1 to 5</p>
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216)	B	<p>If Income under business and profession is claimed then gross receipts are required to be mentioned in profit and loss account OR Profit shown should be atleast 50% of gross receipts if details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General are not provided</p>	<p>If Status is "Firm" and Sub Status is "Pa AND 44AB Flag = N in Audit information sche AND In Part B – TI, Total Income Sl.no.13 &gt; 0 AND 44ADA field in Schedule BP at sl.no.36( AND sl.no.36(ii) = SL.no.1 of Sch BP AND 44ADA income in Schedule BP at sl.no. Receipts) of Part A-P&amp;L ]</p> <p>OR If Status is "Firm" and Sub Statu 44AB Flag = N in Audit information sche AND Item 4B of Trading A/c &gt;Zero/Null AND In ITR 5– Sr.No. 63(i) (Gross Receipts) o AND 44ADA in Schedule BP at sl.no.36(ii) &gt;Z AND In Part B – TI, Total Income at sl.no.13 &gt; AND 44ADA in Schedule BP at sl.no.36(ii) &lt; S And 44ADA in Schedule BP at sl.no.36(ii) &lt;</p> <p>OR If Status is "Firm" and Sub Status is "Pa AND 44AB Flag = N in Audit information sche AND 44ADA in Schedule BP at sl.no.36(ii) &gt;Z And Item 4B (Gross receipts from Profession And In ITR 5– Sr.No. 63(i) (Gross Receipts) o</p> <p>Note: 1) While computing 50% in the a</p>
217)	A	<p>In schedule P&amp;L Net profit at sl.no.65(i)(d) should be equal to difference between Gross profit at sl.no.65(i)(b) and Expenses in point 65(i)(c)</p>	<p>In Schedule P&amp;L, Sl.No 65(i)(b)- Sr.no 6 Note : If result is negative, restrict to "0</p>

218)	A	In schedule P&L Net profit at sl.no.65(ii)(d) should be equal to difference between Gross profit at sl.no.65(ii)(b) and Expenses in point 65(ii)(c)	In Schedule P&L, Sr.no 65(ii)(b)- Sr.no 65(ii)(d) should be equal to difference between Gross profit at sl.no.65(ii)(b) and Expenses in point 65(ii)(c) Note : If result is negative, restrict to "0"
219)	A	In Schedule P&L, Si.no 65(i)(b) cannot be more than Si.no65(i)(a)	In Schedule P&L, Si.no 65(i)(b) is more than Si.no65(i)(a)
220)	A	In Schedule P&L, Si.no 65(ii)(b) cannot be more than Si.no 65(ii)(a)	In Schedule P&L, Si.no 65(ii)(b) is more than Si.no 65(ii)(a)
221)	A	In schedule P &L, value at field no 65(i)(a) 'Gross receipts' should be equal to total of [65(i)(a)(i)+65(i)(a)(ii)]	If value at field no 65(i)(a) 'Gross receipts' is not equal to total of [65(i)(a)(i)+65(i)(a)(ii)]
222)	A	In Sch P&L, Sl no 65iia should be equal to sum of sl no 65iia1+65iia2	Sl no 65iia should be equal to sum of sl no 65iia1+65iia2
223)	A	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 the sum of (65id + 65iid) Note : if either of sl no 65(id) or 65(iid) is negative, restrict to "0"
224)	A	Part A P&L, Sl no 66iv <b>Net income from speculative activity</b> should be equal to "Gross profit (66ii) - Expenses 66(iii)"	Sl no 66iv Net income from speculative activity should be equal to "Gross profit (66ii) - Expenses 66(iii)"
225)	A	In schedule P&L Salary/Remuneration to Partners of the firm at sl.no.64(iii) cannot be greater than zero if presumptive income declared u/s 44AE in sl no 64(ii) is null/blank/zero	If sl no 64(iii) is greater than zero and presumptive income declared u/s 44AE in sl no 64(ii) is null/blank/zero In case status is other than Firm sl no 64(ii) should be greater than zero
226)	A	If Assessee is liable for audit u/s 92E, then Part A BS and Part A P&L can not be blank	Flag for "Are you liable to audit u/s 92E" should be Yes & Part A P&L (all fields till sl.no. 54) is blank
227)	A	If Assessee is liable for audit u/s 44AB, then Part A BS and Part A P&L can not be blank	Audit information, Sl no b is Yes and Part A BS (all fields till sl.no. 54) is blank & Part A P&L (all fields till sl.no. 54) is blank

228)	A	"Sources of funds" should match with "Total application of funds" in Balance sheet	S.No 5.-" Sources of funds" is NOT EQU  Note : Variation of Rs.100 /- is allowed
229)	A	If sl no 1c should be equal to sum of sl no 1a + 1bvi in Sch Balance Sheet	If sl no 1c is not equal to sum of sl no 1
230)	A	If sl no 2c should be equal to sum of sl no 2 (aiii + biii) in Sch Balance Sheet	If sl no 2c is not equal to sum of sl no 2
231)	A	If sl no 5 should be equal to sum of sl no (1c + 2c +3+4iii) in Sch Balance Sheet	If sl no 5 is not equal to sum of sl no (1
232)	A	If sl no 2c should be equal to sum of sl no 2 (aviii + bvii) in Sch Balance Sheet	If sl no 2c is not equal to sum of sl no :
233)	A	In "Schedule Part A-BS" Total current assets at sl.no.3av should be equal to the sum of 3a(iH + iiC + iiiD + aiv)	If sl no 3av is not equal to sum of sl no
234)	A	In "Schedule Part A-BS" Net current assets at sl.no.3e should be equal to value of (3c – 3diii)	If sl no 3e is not equal to difference of
235)	A	In "Schedule Part A-BS" Total, application of funds at sl.no.5 should be equal to the sum of (1e + 2c + 3e + 4d)	If sl no 5 is not equal to sum of sl no (3
236)	A	Assessee should enter valid Mobile Number in Part A General	If Assessee selects country code as "- mobile no 1 or 2 as less than or more th  Please note that mobile no starting with
237)	A	"Name" of the assessee in Part A General should match with the "Name" as per the PAN database.	The name as entered by you in the retu
238)	A	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

239)	A	If "Yes" is selected to "Whether you have held unlisted equity shares at any time during the previous year" in Part A General, then details of same should be provided	In Part-A general if Yes is selected in "V AND at least one row is not filled
240)	A	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 is trying to upload the return.
241)	A	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 Account Number (PAN/ Aadhaar of the representative selected in field "Capacity".
242)	A	Donee PAN in Schedule 80G cannot be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G ( if filed Income Details or PAN as entered in verification
243)	B	Assessee's Liable to audit u/s 44AB need to file Form 3CA-3CD / Form 3CB-3CD	If Part A- general Audit details (b) selected 3CD or Form 3CB-3CD for the AY is not
244)	D	Assessee liable for Audit u/s 44DA is required to file Form 3CE	If in Audit Information at field d(ii) selected "furnished such other audit report?" Has
245)	D	Assessee having capital gain under slump sale is required to file Form 3CEA	If field A2a and B2a of Sch CG is greater

246)	D	Assessee liable for Audit u/s 92E is required to file Form 3CEB	If Part A general field "Are you liable audited u/s 92E?" Has been selected a
247)	D	Assessee liable to pay AMT u/s 115JC is required to file Form 29C	If Audit information field d(ii) section such other audit report?" Has been sel
248)	A	NA	In Part A General, Audit information, Sl
249)	A	In part A General, dropdown at field "whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA" should be selected	Field "Whether assessee is declaring in Part A General
250)	A	If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as "No", then a2i cannot be left blank	Audit Information, Sl. No. a2i cannot be
251)	A	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	Audit Information, Sl. No. a2ii cannot be
252)	A	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	Audit Information, Sl. No. a2iii cannot be
253)	A	In part A general, Date of audit report cannot be greater than system date	"Date of Audit report" in Part A Genera

254)	A	Income under section 115BBF in schedule OS / in Schedule BP can be claimed only by Resident.	In Filing status Residential Status is "N" no 7d is greater than Zero.  (JFI : normal 115BBF is covered on rule
255)	D	Assesse having agriculture income disclosed at sl.no.38a to 38e is required to file Form 3AC	Any of the field of Sl no 38 a to e is grea
256)	A	Assesse are required to fill in No books of accounts in Balance sheet and P&L if "whether you have maintained the accounts as per section 44AA" is selected as "No"	Audit information, If No is selected for balance sheet or sl no 62 to 66 of p&L a
257)	A	Valid TAN should be entered	All fields where TAN is filled by taxpaye
258)	A	Return u/s 139(1)/139(4)/139(5)/142(1) cannot be filed if asseessment u/s 143(3) or 144 is completed	If entry for completion of assessment 139(1)/139(4)/139(5)/142(1) for the sa
259)	A	Disclosure of "Nature of business or profession" is mandatory in ITR	"Nature of business or profession" in S Nature of Business " in sl.no.62 & Nature of business in sl.no.63 & Nature of business in sl.no.64 are blank  (Note : If all these three blank, then on of business" and "Business codes" field

260)	A	In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" should match with any PAN entered at "PARTNERS/ MEMBERS/TRUST INFORMATION"	In case of Firm, Cooperative Bank, Other entered at "Verification" under Part B "PARTNERS/ MEMBERS/TRUST INFORMATION". This rule is not applicable if capacity is .
261)	A	If Assessee is liable to maintain accounts as per section 44AA, then Part A BS and Part A P&L should be filled	Audit information, If Yes is selected for of Balance sheet (except sl no 6) or Mar no 62 to 66)
262)	A	Assessee selects "Status" as Firm then "Sub status" should be either "Limited Liability Partnership" or "Partnership Firm" and "Sub status" cant be left blank.	If assessee selects "Status" as Firm and other than Limited Liability Partnership or No "Sub status" code is available.

263)	A	<p>If Assessee selects "Status" as "AOP / BOI" then "Sub status" should be one of 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 and so "Sub status" code can't be blank</p>	<p>If assessee selects "Status" as "AOP / BOI" Primary Agricultural Credit Society, Co-operative agricultural and rural development bank registered under society registration Act, 1860 or any other Law corresponding to that state, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, No "Sub status" code is available.</p>
264)	A	<p>If Assessee selects "Status" as artificial juridical person then sub-status should be Estate of the deceased, Estate of the insolvent, Other AJP and so "Sub status" cannot be blank</p>	<p>If assessee selects "Status" as artificial juridical person then sub-status should be Estate of the deceased, Estate of the insolvent, or No "Sub status" code is available.</p>
265)	A	<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 in schedule "Part A General" And "Sub status" code is available.</p>
266)	A	<p>In Schedule PTI, Col. 9 should be equal to Col. 7-8</p>	<p>In schedule PTI Col. 9 should be equal to sum of Col. 7-8 Note : For fields "Dividend", Others in schedule PTI, Col. 9 should be equal to sl.no. 7 ( as sl.no.8 is greyed off, 9 should be equal to sum of sl.no. 7-8)</p>
267)	A	<p>In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii</p>	<p>In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii</p>

268)	A	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term s
269)	A	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources
270)	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claim
271)	A	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
272)	A	Schedule FSI is not applicable for non residents	If in Part A General, residential status is
273)	A	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for Column d, c b and e	In Schedule FSI, Total should be equal t
274)	A	In "Schedule TR", value at Sl.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, sl no 2 is not equal to s
275)	A	In "Schedule TR", value at Sl.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, sl no 3 is not equal to s
276)	A	In schedule TR, sl no 2+3 should be equal to total of column 1d	In schedule TR, sl no 2+3 is not equal to
277)	A	Schedule TR is not applicable for non resident	If in Part A General, residential status is
278)	A	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 country

279)	A	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 av
280)	A	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 Valu (Note : if "0" is there, then error should
281)	A	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 a
282)	A	Tax computation has been disclosed in Part BTTI but Gross Total Income in Part BTI is nil.	In "Part B TI" schedule, all fields from " reference 1 to 9) AND "Adjusted Total Income under section 1 AND In "Part B TTI" schedule, value at field s
283)	A	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
284)	A	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. 3a
285)	A	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. 3b
286)	A	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
287)	A	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

288)	A	In "Schedule PART B - TI" , value at Sl.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
289)	A	<p>In "PART B- TTI" value at Sl. No '10a' "Advance tax " and '10d' "Self Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT AND</p> <p>In "PART B- TTI", value at Sl.no '10b' "TDS " should be equal to the value at "total claimed" TDS(1) and TDS(2) Schedule. AND</p> <p>In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field in TCS Schedule.</p>	<p>If Total of pt10a (Advance Tax ) &amp; 10d( "pt. 15A-Details of payments of Advance Tax ) should be equal to the sum of total Tax Paid in schedule IT OR</p> <p>If value in pt. 10b is NOT EQUAL TO sum of total Tax Paid in schedule IT Total value of col 9( Amount claimed in TDS(1) and TDS(2) Schedule ) Total value of col 7 (Amount claimed in TDS(1) and TDS(2) Schedule ) OR</p> <p>If value in pt. 10c is NOT EQUAL TO sum of total Tax Paid in schedule IT Total value of col 7 (Amount claimed in TCS Schedule )</p>
290)	A	In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "Sl.no.3 of Schedule-HP"	In Part B TI , the value in Pt1 -"Income from house property" should be equal to value at "Sl.no.3 of Schedule-HP" AND this value is NOT EQUAL TO "pt. 3" field in Schedule-HP
291)	A	In "Schedule PART B - TI" , value of '2i' <b>Profits and gains from business other than speculative business and specified business</b> 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" should be greater than zero AND this value is NOT EQUAL TO "A38 Net Profit" of Schedule-BP

292)	A	In "Schedule PART B - TI" , value of '2ii' <b>Profits and gains from speculative business</b> should be equal to "E3(ii)" at table "E of Schedule BP."	In Part B TI ,the value in Pt 2(ii) -"Profits and gains from speculative business" AND this value is NOT EQUAL TO "pt3ii Income tax payable"
293)	A	In "Schedule PART B - TI" , value of '2iii' <b>Profits and gains from specified business</b> should be equal to "E3(iii)" at table "E of Schedule BP."	In Part B TI ,the value in Pt 2(iii) -"Profits and gains from specified business" AND this value is NOT EQUAL TO pt3iii Income tax payable"
294)	A	Value in Pt 3ai -"Short term chargeable @15% in Part BTI should be equal to value in "Field 9ii of item E of Sch CG	In Part B TI , the value in Pt3ai -"Short term chargeable @15% in Part BTI" AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG"
295)	A	Value in Pt 3aii -"Short term chargeable @30% in Part BTI should be equal to value in "Field 9iii of item E of Sch CG	In Part B TI , the value in Pt3aii -"Short term chargeable @30% in Part BTI" AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG"
296)	A	Value in Pt 3aiv -"Short term chargeable @applicable rate in Part BTI should be equal to value in "Field 9iv of item E of Sch CG	In Part B TI , the value in Pt3aiv -"Short term chargeable @applicable rate in Part BTI" AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
297)	A	Value in Pt 3bi -"Long term chargeable @10% in Part BTI should be equal to value in "Field 9vi of item E of Sch CG	In Part B TI , the value in Pt3bi -"Long term chargeable @10% in Part BTI" AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
298)	A	Value in Pt 3bii -"Long term chargeable @20% in Part BTI should be equal to value in "Field 9vii of item E of Sch CG	In Part B TI , the value in Pt3bii -"Long term chargeable @20% in Part BTI" AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG"

299)	A	"Income from sources other than from owning Race Horses & Income chargeable at special rate" at sl.no.4a of Sch-Part B TI should be equal to sl.no.6 of Sch OS	In Part B TI , the value in Pt4a -"Income AND this value is NOT EQUAL TO value in fie
300)	A	Value at sl.no.4a of Sch-Part B TI should be equal to sl.no.2 of Sch OS	In Part B TI , the value in Pt4b -"Income AND this value is NOT EQUAL TO value in fie
301)	A	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI at sl.no.4c should be equal to sl.no.8e of Sch OS	In Part B TI , the value in Pt4c -"Income AND this value is NOT EQUAL TO value in fi
302)	A	In "Schedule PART B - TI" should be equal to the "total of 2xvii,3xvii and 4xvii of Schedule CYLA"	The value in pt. 6 of Part B TI is not equ
303)	A	The value in Pt 8 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 loss 4xvi of Schedule BFLA
304)	A	In Part B-TI, Gross Total Income at sl.no.9 should be equal to sl.no. (5-6-8)	In part B ,TI ,the value of GTI(pt9) is n forward losses set off against 7 )  Note : If result is -ve, restrict to Zero.
305)	A	If Deduction u/s 10AA is claimed in Part B TI at sl.no.12a then Schedule 10AA should be filled	n Part B TI, value in Pt.12a - "Deductio

306)	A	<p>In "Schedule PART B - TI", value at sl.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.</p> <p>If sub status is Investment Fund then amount should flow from Total of 5xvi+ 6xvi+ 7xvi+ 8xvi+11xvi of Schedule CFL</p>	<p>The value in pt. 17 of Part B TI is not equal to the value in field 17 of Part B TI. If sub status is Investment Fund then Total of 5xvi+ 6xvi+ 7xvi+ 8xvi+11xvi of Schedule CFL should flow from Total of xv of Schedule CFL. If sub status is other than Investment Fund then amount should flow from Total of 5xvi+ 6xvi+ 7xvi+ 8xvi+11xvi of Schedule CFL.</p>
307)	A	<p>In Part B-TI, Total Income should be equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off"</p>	<p>In Part B TI, the value in field 13(Total Income) should be equal to the value in field 13(Total Income) after considering rounding-off. "ROUNDING OFF +5 100 or -5 100 as per the instructions in Total Income field"</p> <p>Note : Round off +100 and -100. (i.e., restrict the xml )</p> <p>Note : If 9-11c-12 is negative, then restrict the xml</p>
308)	A	<p>In "PART B- TTI", value at Sl.no '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c)</p>	<p>In Part B TTI, the value in pt. 1d is not equal to the sum of (1a + 1b + 1c)</p> <p>Note : if 115BAD is Yes, then 1a, 1b, 1c should be zero</p>
309)	A	<p>In "PART B- TTI", value at Sl.no '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c.</p>	<p>In Part B TTI, the value in pt. 2d is not equal to the value of 2a + 2b -2c.</p>
310)	A	<p>In "PART B- TTI", value at Sl.no '2g' Gross tax liability should be equal to the sum of values at Sl.no.2d + 2eiv + 2f</p>	<p>In Part B TTI, the value in pt. 2g is not equal to the sum of values at Sl.no.2d + 2eiv + 2f</p>
311)	A	<p>In "PART B- TTI", value at Sl.no value at Sl.no. '6a' "Section 90/90A" should be equal to value at sl.no.2 in Schedule TR.</p>	<p>In Part B TTI, the value in field pt. 6a is not equal to the value at sl.no.2 in Schedule TR.</p>
312)	A	<p>In "PART B- TTI", value at Sl.no value at Sl.no. '6b' "Section 91" should be equal to value at sl.no.3 in Schedule TR.</p>	<p>In Part B TTI, the value in field pt. 6b is not equal to the value at sl.no.3 in Schedule TR.</p>

313)	A	In "PART B- TTI", value at Sl.no value at Sl.no.6c "Total" should be equal to the sum of value at "Section 90/90A" at sl.no.6a + "Section 91" at sl.no.6b	In Part B TTI, the value in pt. 6c is not e
314)	A	In "PART B- TTI", value at Sl.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 e
315)	A	In "PART B- TTI", value at Sl.no value at Sl.no.9 "Aggregate liability" should be equal to the sum of value at Sl.no.7 "Net tax liability" + value at sl.no.8e "Total Interest and Fee Payable"	In Part B TTI, the value in pt. 9 is not eq  Note : Round off of +10 and -10 will be
316)	A	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 n
317)	A	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" & IFSC provided under "BANK ACCOUNT"
318)	A	Income claimed at Sl.No.3(iv) in Part B TI should be equal to the sum of Sl.No.3d, 3e of Schedule BP.	Income claimed at Sl.No.3(iv) in Part B
319)	A	If Deductions claimed at Point No. 11a of "Part B TI" then "Schedule VI-A Part B" should be filled!	In Part B TI, value in Pt.11a - Part B of C AND In "Sch VI A ", the field Total deduction

320)	A	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!	In Part B TI, value in Pt.11b - PART C of AND In "Sch VI A ", the field Total deduction
321)	A	In "PART B- TTI", value at Sl.no.'12' "Refund" should be equal to value of Sl.no.10e- Sl.no.9.	If in Schedule Part-B TTI, Sl.no 12 is not  Note : Round off +5 and -5. (i.e, if the v )
322)	A	In "PART B- TTI", value at Sl.no.'11' "Amount payable" should be equal to value of Sl.no.9- Sl.no.10e.	If in Schedule Part-B TTI, Sl.no 12 is not  Note : Round off +5 and -5. (i.e, if the v )
323)	A	In schedule part BTI- Deduction u/s 10AA at sl.no.12a cannot be more than deduction claimed in schedule 10AA',	The value of field (12)(a) of Part B- TI c



328)	A	In schedule part B TI, deduction under chapter VI-A, Part C should be equal to sl. No 2 of schedule VI-A	If sl.no.2n (80P) = 0 in Sch VIA and in 36(iii) ] w.e.lower  If sl.no.2n(80P) >0 in Sch VIA and in Part BFLA+5i of BFLA ]
329)	A	In "Schedule PART B - TI" , value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" ( limited to 9-10).	Sl no 11c should be equal to sum of sl 11a + 11b  Note : subject to the value at Sr. No. (9)
330)	A	In "Schedule PART B - TI", value at Sl.no.'18' "Deemed total income under section 115JC" should be equal to value at Sl.no. 3 of AMT	The value in pt 18 of Part BTI is not equal to value at Sl.no. 3 of AMT  Note : If 115BAD is selected as "Yes", the value in pt 18 of Part BTI is not equal to value at Sl.no. 3 of AMT
331)	A	In "PART B- TTI", value at Sl.no '3' "Gross tax payable" should be equal to higher of value at sl.no.1d "Total Tax Payable on deemed total income" or value at sl.no.2g "Gross tax liability"	If Sl.no. 3 is not equal to Sl.no1d or 2g v
332)	A	In "PART B- TTI", value at sl.no.'5' " Tax payable after credit under section 115JD" should be equal to Sl.no.3 - Sl no.4.	Sl.no. 5 is not equal to sum of SL.no 3 - Sl no.4 Note: This rule is applicable if Sl No. 3 is greater than Sl no.4
333)	A	In "PART B- TTI", value at Sl.no.'7' "Net tax liability" should be equal to value of Sl.no.5 - Sl.no.6c	Sl.no. 7 is not equal to Sl.no. 5-6c in Part BTTI Note: This rule is applicable if 5 is greater than 6c

334)	B	Income chargeable to tax at special rate has been shown only in Sch.Part-B – TI,without giving the details of the same in the relevant schedules,viz.,Sch.CG/Sch.OS and Sch.SI.	<p>[                  [ In Part B-TI, sl.no.3(a)(i) STCG 15% is                  AND                  in sch. CG, all relevant income A(3)(ie),                  OR                  [ In Part B-TI, sl.no.3(a)(ii) STCG 30% is                  AND                  in sch. CG, all relevant income A(5)(e),A                  OR                  {                  In Part B-TI, sl.no.3(b)(i) LTCG 10% is M                  AND                  in sch. CG, all relevant income sl.no.                  zero/null }                  OR                  [ In Part B-TI, sl.no.3(b)(ii) LTCG 20% is                  AND                  in sch. CG, all relevant income sl.no.B(1                  OR                  [ In Part B-TI, sl.no.3(a)(iv) STCG charge                  AND                  in sch. CG, value at sl.no. A9B zero/null                  OR                  [In Part B-TI, sl.no.3(b)(iii) LTCG charge                  AND                  in sch. CG, value at sl.no. B12B zero/nu                  OR                  {In Part B-TI, OS special income sl.no.4                  AND                  in sch. OS, sl.no.2 is zero/null. }                  (Defective rule should be triggered on                  Schedule BTI and no other schedule is f</p>
335)	D	Assesse claiming relief u/s 90 & 91 is required to file form 67	If 6a , 6b of Part B -TTI are greater tha

336)	A	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 v
337)	A	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".	If in "Schedule TCS" Sl.no 7 is more tha
338)	A	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 " TCS claimed
339)	A	In Schedule TDS 1, "Amount of TDS claimed" is more than "Tax deducted".	If in Schedule TDS 1 Sl.no "10" is more
340)	A	In Schedule TDS 2 The Amount of TDS claimed " is more than "Tax deducted".	If in Schedule TDS 2 Sl.no "10" is more
341)	A	In Schedule TDS 1 / TDS 2 / TCS, year of tax deduction should be selected if brought forward TDS/TCS is provided	In Schedule TDS 1 / TDS 2 / TCS, TDS/T or null
342)	A	In "Schedule TDS 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 cla
343)	A	In "Schedule TDS 2" , Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field.	In schedule TDS-2 , Total TDS credit cla

344)	A	If TDS is claimed then corresponding receipts/income should be offered for taxation.	<p>In Schedule HP , Sum of  [ Sr.no {1a+(1j*10/7)} (of all the h  Arrears/Unrealized rent received durin  +  Sl.no. 2 only if value is positive (i.e., Pa    is EQUAL TO ZERO or Null  +  In Schedule CG sum of {Total of al  positive),A(5)(aia), A(5)(aia),A(6)(aia),A  B(4)(a), Column no 6 of schedule 112A  115AD, B(9)(aia),B(9)(aia) , B11 only if p    is EQUAL TO ZERO or Null  +  SR.NO 4D of Trading account+( posit  Sl.no.3a +sl.no.3b+sl.no.3c+sl.no5d) ,  +  Schedule OS- Sl.no 1a+ Sum of Positive  +  Schedule EI- Sl.no 1+2i+3+4+5+6 is EQU    AND    Sum of "TDS claimed in own hands" f  income dropdown is selected as 194N  MORE THAN 100</p>
345)	A	In "Schedule TDS 1" and In "Schedule TDS 2", details of "Unclaimed TDS brought forward" and "details of TDS of current FY" should be provided in different rows in Sch TDS 1 and in TDS 2"	If Col 8 & Col 7 of Schedule TDS2 and T
346)	A	In Schedule TDS 1, TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11 except for 194N	<p>TDS- 1, Amount at field "Claimed in ow    Note : This rule is not applicable in case  194N)"</p>

347)	A	In schedule "TDS -1", TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled except for 194N.	If In Schedule TDS-1, "TDS claimed in OR "Head of Income(Col 12)" is not filled. Note : This rule is not applicable in case 194N)".
348)	A	In schedule "TDS 2" , TDS is claimed in column 9 then "Gross Amount (Col 11)" and "Head of Income (Col 12)" should be mandatorily filled.	If In Schedule TDS-2, "TDS claimed in OR "Head of Income(Col 12)" is not filled.
349)	A	In Schedule TDS 1 or TDS-2 , if TDS credit relating to other person is selected then PAN of other person is mandatory	In Schedule TDS 2 & TDS 3, under head "PAN of Other person" is not filled
350)	A	In Schedule TDS 1 and TDS 2, if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	In Schedule TDS 2 & TDS 3, dropdown person" is not filled
351)	A	In Schedule TPSA, Income tax payable at sl.no.2a should be 18% of amount of primary adjustment sl.no.1	In Schedule TPSA, Sr. No. 2a Should 92CE(2A) is exercised & such excess mo  Note : Round off -1. (i.e, if the value in xml )

352)	A	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable	In Schedule TPSA, Sr. No. 2b is should be  Note : Round off -1. (i.e, if the value in the xml )
353)	A	In Schedule TPSA, Health & Education cess should be 4% of amount of (Additional income tax payable+ Surcharge )	In Schedule TPSA, Sr. No. 2c is should be  Note : Round off -1. (i.e, if the value in xml )
354)	A	In Schedule TPSA, Sr. No. 2d should be equal to sum of (2a +2b+2c)	In Schedule TPSA, Sr. No. 2d should be
355)	A	In Schedule TPSA, Sr. No. 3 is should be equal to sum of Tax amount deposited	In Schedule TPSA, Sr. No. 3 is should be
356)	A	In Schedule TPSA, Sr. No. 4 should be equal to (2d-3)	In Schedule TPSA, Sr. No. 4 is not equal Note : If result is negative, sl.no.4 should
357)	A	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date at which
358)	A	Schedule RA, total donation should be equal to donation in cash + donation in other mode	If total donation in Schedule RA, is not
359)	A	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash	If total donation in cash in Schedule RA  Total of Cash donation is not equal to s

360)	A	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 than cash Total of donation in other mode is not equal to bifurcation of donation in other than cash
361)	A	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 bifurcation of total donation
362)	A	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" should be equal to the sum of values at all rows.
363)	D	Assessee claiming deduction u/s 10AA is required to file ITR within due date	If value at sl.no.12a > 0 and ITR is filed after due date Note : Earlier filed ITR should be considered for upload rule purpose, take 139(4) selected in ITR and then trigger PFA_E file
364)	A	In "Schedule ESR", value in col (4) should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2 Col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2
365)	A	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 value entered in (i + ii + iii + iv + v + vi + vii + viii + ix)

366)	A	In Sch BFLA , value at 4xvi <b>Brought forward allowance under section 35(4) set off</b> should be equal to value at <b>total</b> field of Col. 7 of UD	In Sch BFLA , the total value in Column is NOT EQUAL TO total of Col. 7 of UD
367)	A	In Sch BFLA , value at 3xvi <b>Brought forward depreciation set off</b> should be equal to value at field <b>total</b> of Col. 4 of UD	In Sch BFLA , the total value in Column
368)	A	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 s
369)	A	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 s
370)	A	In Schedule 80G, Total amount of deduction computed is more than the eligible amount at sl.no.E	In Schedule 80G if value at "Total fie "Total Donations"(E in Schedule 80G)
371)	A	In Sch 80G, at SI No A, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then elig 80G
372)	A	In Sch 80G, at SI No B, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then elig 80G
373)	A	In Sch 80G, at SI No C, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then elig 80G
374)	A	In Sch 80G, at SI No D, Amount donated in cash more than Rs. 2000 will not be eligible for 80G deduction	If donation in cash > Rs.2000, then e Schedule 80G
375)	A	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 poi all rows (including total row)

376)	A	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 rows (including total row)
377)	A	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 rows (including total row)
378)	A	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 rows (including total row)
379)	A	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 sh
380)	A	If 80G claimed in Sch VI A then donation details should be provided in Schedule 80G	In schedule VI A , value in field 80G (Pt AND In "80G schedule", the field "Total Eligi
381)	A	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 sho (including total row)
382)	A	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)	In Schedule 80GGA, Total Donation sho  (Total should be equal to sum of indiv column)

383)	A	In Sch 80GGA, <b>Eligible</b> Amount donated in cash should not exceed Rs. 10000 if donation is made before 01.06.2020 and should not exceed Rs. 2000 if donation is made on or after 01.6.2020	If date of donation is before 01.06.2020 donation in other mode in Schedule 80GGA should not exceed Rs. 10000. If date of donation is on or after 01.06.2020 donation in other mode in Schedule 80GGA should not exceed Rs. 2000.
384)	A	In Sch 80GGA Donee PAN is same as "Assesse PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA ( if any) is not same as "Assesse PAN" or "PAN at Verification"
385)	A	80GGA claimed in Sch VI A but details not provided in Schedule 80GGA	In schedule VI A , value in field 80GGA AND In "80GGA schedule", the field "Total E
386)	A	Schedule HP - Value at field "1g" should be equals to 30% of Annual value at "1f " in schedule HP.	Schedule HP - Value at field "1g" is not equal to 30% of Annual value at "1f " in schedule HP. This rule shall be implemented for all p Note:- A variation of -5 to +5 shall be allowed (i.e, if the value in XML is between +5 a
387)	A	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 ques plus share of co-owner is not equal to 100%. Note : A variation of +2 and -2 should b

388)	A	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.	If "Type of HP" is Let out/ Deemed let then value at field 1(f) should be equal (properties ). Note:- A variation of -5 to +5 shall be allowed
389)	A	Assessee cannot claim interest on borrowed capital if assessee's share of coowned property is zero.	In case Co-owned Flag is Y and the amount is more than zero
390)	A	If gross rent received/ receivable/ lettable value is zero or null then assessee cannot claim municipal tax	Value at field "1c" in "Schedule HP" is not zero AND Value at field "1a" in "Schedule HP" is zero
391)	A	When "House Property" is "Self occupied", Interest payable on borrowed capital cannot be more than 2 lakhs.	If type of House property is selected as self occupied
392)	A	Total of House property should match with total of individual values	If the value at field 4 is NOT Equal to Sum of individual values
393)	A	If type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value cannot be zero or null	In "Schedule HP" If "Type of House Property" is Let out/ Deemed let out and Value at field "1a of all the properties" is not zero
394)	A	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 equal to the sum of (1a – 1d)
395)	A	In Schedule HP, Sl.no 1d Total should be equal to output of SL.no (1b+1c)	In "Schedule HP" if the value at field 1d is equal to the sum of (1b+1c)
396)	A	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 equal to the sum of (1g + 1h)
397)	A	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 equal to (1f – 1i + 1j)

398)	A	In Schedule HP, Sl.no 3 Pass through income should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP Sl. No. 3 is not equal to trust / investment fund
399)	A	In Schedule HP, more than two house cannot be selected as self occupied and If annual lettable value cannot be zero or null for more than two house and interest on borrowed capital cannot be claimed as deduction for more than two property	In Schedule HP, more than two house for more than two house properties and interest on borrowed capital has been
400)	A	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 A6g+A7+A8 -A9a of Schedule CG .
401)	A	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 B8+B9e +B10+ B11-B12a of Schedule CG
402)	A	In "Schedule CG, "Value at field "C" total LTCG should be equal to the sum of value A10+B13 of Schedule CG if B13 is positive. If B13 is negative, then sl.no. C should be equal to A10	Value at field "C " in "Schedule CG" is not equal to A10+B13 Note: This condition will applicable only if B13 is positive
403)	A	In Schedule CG, if Full Value of Consideration(sr no A1aiii) is zero , then expenses u/s 48 (sr no A1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero , then expenses u/s 48 (sr no A1b(iv) cannot be claimed
404)	A	In Schedule CG, if Full Value of Consideration(sr no A3a) is zero , then expenses u/s 48 (sr no A3b(iv) cannot be claimed.	If In Schedule CG, Full Value of Consideration is zero , then expenses u/s 48 (sr no A3b(iv) cannot be claimed.
405)	A	In Schedule CG,if Full Value of Consideration(sr no A5aiii) is zero , then , expenses u/s 48 (sr no A5b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration is zero , then , expenses u/s 48 (sr no A5b(iv) cannot be claimed

406)	A	In Schedule CG, if Full Value of Consideration(sr no A6aiii) is zero , then expenses u/s 48 (sr no A6b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration
407)	A	In Schedule CG, if Full Value of Consideration(sr no B1aiii) is zero , then expenses u/s 48 (sr no B1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration
408)	A	In Schedule CG, if Full Value of Consideration(sr no B3a) is zero , then expenses u/s 48 (sr no B3b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration
409)	A	In Schedule CG, if Full Value of Consideration(sr no B4a) is zero , then expenses u/s 48 (sr no B4b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration
410)	A	In Schedule CG, if Full Value of Consideration(sr no B7aiii) is zero , then expenses u/s 48 (sr no B7b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration
411)	A	In Schedule CG, if Full Value of Consideration(sr no B9aiii) is zero, then expenses u/s 48(sr no B9b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration
412)	A	In Schedule CG, LTCG Pass through income at sl.no.B11 should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG Sl. No. B11 is not equal to the Names of business trust / investment
413)	A	In Schedule CG, STCG Pass through income at sl.no.A8 should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG Sl. No. A8 is not equal to the Names of business trust / investment
414)	A	In schedule CG, Sl. 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
415)	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)

416)	A	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d)  Note: This condition will be applicable only if A(1c-1d) is positive. Note : If 1c < 0, then 1e should be equal to 0. Note: If (1c-1d) is negative then the value should be 0.
417)	A	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)
418)	A	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 A3b (i + ii + iii)
419)	A	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)
420)	A	In Schedule CG Sl.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)
421)	A	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG Sl.no. A5(a)(ic) is not higher of A5(a)(ia) or A5(a)(ib)
422)	A	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic) + (aii)]
423)	A	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 (i + ii + iii)
424)	A	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
425)	A	In Schedule CG Sl.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)
426)	A	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	If in Schedule CG Sl.no. A6(a)(ic) is not higher of A6(a)(ia) or A6(a)(ib)
427)	A	In Schedule CG Sl.no. A6aiii of STCG should be equal to the sum of A6a(ic + ii)	If in Sch CG Sl. No. A6(aiii) is not equal to sum of A6a(ic + ii)
428)	A	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 (i + ii + iii)
429)	A	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)	If in Sch CG A6c Balance is not equal to A6(aiii-biv)

430)	A	In "Schedule CG" A7 should be equal to the sum of $A(aXi) + Ab$	If in Sch CG A7 is not equal to $A(aXi) + b$
431)	A	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of $(A8a + A8b + A8c)$	If in Sch CG A8 is not equal to $(A8a + A8b + A8c)$
432)	A	In schedule CG, Sl. 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 $B1(bi + bii + biii)$
433)	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to $B1(aiii-biv)$	If in Sch CG B1c is not equal to $B1(aiii-biv)$
434)	A	In Schedule CG Sl.no. B1e of LTCG should be equal to $B(1c-1d)$	If in Sch CG B1e is not equal to $B(1c-1d)$ Note: This condition will be applicable when $1c > 1d$ Note: If $(1c-1d)$ is negative then the value should be zero. Note : If $1c < 0$ , then 1e should be equal to zero.
435)	A	In Schedule CG Sl.no. B2e of LTCG should be equal to $B(2c-2d)$	If in Sch CG B2e is not equal to $B(2c-2d)$ Note: This rule will be applicable when $2c > 2d$ Note: If $(2c-2d)$ is negative then the value should be zero. Note : If $2c < 0$ , then 2e should be equal to zero.
436)	A	In schedule CG, Sl. No. B2c of LTCG Balance should be equal to $B(2a-2b)$	If in Sch CG B2c is not equal to $B(2a-2b)$
437)	A	In schedule CG, Sl. No. B3(biv) LTCG Total should be equal to sum of $B3(bi+bii+biii)$	If in Sch CG $B3(biv)$ is not equal to Sum of $B3(bi+bii+biii)$
438)	A	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to $B(3a-biv)$	If in Sch CG B3c is not equal to $B(3a-biv)$
439)	A	In schedule CG, Sl. No. B4 biv Total should be equal to sum of $B4(bi + bii + biii)$	If in Sch CG Sl. No. B4 biv is not equal to Sum of $B4(bi + bii + biii)$
440)	A	In schedule CG, Sl. No. B4c Balance should be equal to $B(4a-biv)$	If in Sch CG Sl. No. B4c is not equal to $B(4a-biv)$

441)	A	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
442)	A	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Schedule CG Sl.no. B7(a)(ic) is not higher of B7(a)(ia) or B7(a)(ib)
443)	A	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 (ic + ii)
444)	A	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)	If in Sch CG Sl. No. B7 biv Total is not equal to sum of B7(bi + bii + biii)
445)	A	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi + bii + biii)	If in Sch CG Sl. No. B7c is not equal to sum of B7(bi + bii + biii)
446)	A	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
447)	A	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is not higher of B9(a)(ia) or B9(a)(ib)
448)	A	In schedule CG, Sl. 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)
449)	A	In schedule CG, Sl. 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)
450)	A	In schedule CG, Sl. No. B9c LTCG on share or debenture should be equal to B9(aiii – biv)	If in Sch CG Sl. No. B9c Balance is not equal to B9(aiii – biv)
451)	A	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d)	If in Sch CG Sl.no. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d Note: If (9c-9d) is negative then the value of B9e should be zero Note : If 9c < 0, then 9e should be equal to zero
452)	A	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)	If in Sch CG Sl. No. B10 is not equal to B10(aXi + b)

453)	A	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 Sl. No. B11 is not equals to
454)	A	Schedule CG sl no D1e should be equal to sum of D(1a + 1b + 1c + 1d )	If value at field D1e is not equal to the
455)	A	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 s Note : check for all columns(i.e, 2 to 8)
456)	A	In "Schedule CG" E(x) Total should be equal to the sum of Ei(Capital Loss to be set off) - Eix(Total loss set off)	If value at field Ex is not equal to the di Note: This rule will be applicable when
457)	A	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein	If value at field Ei2 is not equal to the s Note: This rule will be applicable only if Note: The figures of STCG in this tabl reduced by the amount of STCG charg if any. For Non Residents amount will be redu

458)	A	<p>Schedule CG sl no Ei3 should be equal to sum of sl no (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a &amp; A9b , which is included therein</p>	<p>If value at field Ei3 is not equal to the s</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of STCG in this tabl reduced by the amount of STCG charge if any.</p> <p>For Non Residents amount will be redu</p>
459)	A	<p>Schedule CG sl no Ei4 should be equal to sum of sl 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 sl. No A9a &amp; A9b , which is included therein</p>	<p>If value at field Ei4 is not equal to the s</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of STCG in this tabl reduced by the amount of STCG charge if any.</p> <p>For Non Residents amount will be redu</p>

460)	A	In Schedule CG, sl no Ei5 should be equal to sl no A9b.	<p>Value at field Ei5 is not equal to total o</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of STCG in this tabl reduced by the amount of STCG charge if any.</p> <p>For Non Residents amount will be redu</p>
461)	A	In Schedule CG sl no Ei6 should be equal to sl 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 sl. No B12a & B12b , which is included therein	<p>If value at field Ei6 is not equal to the s</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of LTCG in this tabl reduced by the amount of LTCG charge if any.</p> <p>For Non Residents amount will be redu</p>

462)	A	Schedule CG sl no Ei7 should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargable or not chargable to tax at special rates specified in sl. No B12a & B12b , which is included therein	<p>If value at field Ei7 is not equal to the s</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of LTCG in this tabl reduced by the amount of LTCG charg if any. For Non Residents amount will be redu  For Non Residents amount will be redu</p>
463)	A	In Schedule CG, sl no Ei8 should be equal sl no B12b.	<p>Value at field Ei8 is not equal to total o</p> <p>Note: This rule will be applicable only if</p>

464)	A	Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein	<p>If value at field Eii is not equal to the su</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of STCG in this tabl reduced by the amount of STCG charg if any.</p> <p>For Non Residents amount will be redu</p>
465)	A	Schedule CG sl no Eiii should be equal to sum of sl no (A5e+A8b)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein	<p>If value at field Eiii is not equal to the s</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of STCG in this tabl reduced by the amount of STCG charg if any.</p> <p>For Non Residents amount will be redu</p>

466)	A	Schedule CG sl no Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g +A7+A8c)as reduced by the amount of STCG chargable or not chargable to tax at special rates specified in sl. No A9a & A9b , which is included therein	<p>If value at field Eiv is not equal to the s</p> <p>Note: The figures of STCG in this tabl reduced by the amount of STCG charg if any. For Non Residents amount will be redu</p> <p>Note: This rule will be applicable only if</p>
467)	A	In Schedule CG, sl no Ev should be equal to sl no A9b.	<p>Value at field Ev is not equal to total of</p> <p>Note: This rule will be applicable only if</p>
468)	A	Schedule CG sl no Evi should be equal to sl no (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCCG chargable or not chargable to tax at special rates specified in sl. No B12a & B12b , which is included therein	<p>If value at field Evi is not equal to the s</p> <p>Note: This rule will be applicable only if</p> <p>Note: The figures of LTCCG in this tabl reduced by the amount of LTCCG charg if any. For Non Residents amount will be redu</p>

469)	A	Schedule CG sl no Evii should be equal to sl 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 sl. No B12a & B12b , which is included therein	If value at field Evii is not equal to the s  Note: This rule will be applicable only if  Note: The figures of LTCG in this tabl reduced by the amount of LTCG charge if any. For Non Residents amount will be redu
470)	A	In Schedule CG, sl no Eviii should be equal sl no B12b.	Value at field Eviii is not equal to total c  Note: This rule will be applicable only if
471)	A	Deductions claimed u/s 54D, 54EC, 54G, 54GA in STCG and LTCG should match with amount mentioned in respective section of Table D .	Deductions claimed under respective s different fields is not matching with am
472)	A	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 C Note : if result is negative, restrict to Ze
473)	A	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 Sl. No. 1 the br

474)	A	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 Sl. No. 2 the br
475)	A	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 Sl. No. 3 the br
476)	A	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 Sl. No. 5 the br
477)	A	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 Sl. No. 6 the br
478)	A	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 acquisi Note : Round off +2 and - 2 for Col 7 wi
479)	A	In Schedule 112A, Col. 9 " <b>If the long term capital asset was acquired before 01.02.2018</b> " should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 "If the long te 11 Note : Round off +2 and - 2 for Col 7 wi
480)	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deducti Note : round of each field total for +10

481)	A	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 +100 or -100
482)	A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. 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 Sl. No. (1+2+3+4+.....)  Note : round of each field total for +100 or -100
483)	A	In Schedule 115AD(1)(iii) proviso, Col. 7 <b>Cost of acquisition without indexation</b> should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(iii) proviso, Col. 7 <b>Cost of acquisition without indexation</b> should be higher of Col. 8 and Col. 9  Note : Round off +2 and - 2 for Col 7 with +100 or -100
484)	A	In Schedule 115AD(1)(iii) proviso, Col. 9 <b>"If the long term capital asset was acquired before 01.02.2018"</b> should be lower of Col. 6 and Col. 11	In Schedule 115AD(1)(iii) proviso, Col. 9 <b>"If the long term capital asset was acquired before 01.02.2018"</b> should be lower of Col. 6 and Col. 11  Note : Round off +2 and - 2 for Col 9 with +100 or -100
485)	A	In Schedule 115AD(1)(iii) proviso, Col. 13 <b>Total deductions</b> should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 <b>Total deductions</b> should be equal to sum of Col. (7+12)  Note : round of each field for +100 or -100
486)	A	In Schedule 115AD(1)(iii) proviso, Col. 14 <b>Balance</b> should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 <b>Balance</b> should be equal to the output of Col. 6-Col. 13  Note : round of each field for +100 or -100

487)	A	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 Sl. No. (1+2+3+4+.....)	In Schedule 115AD(1)(iii), Total should and 14 should be equal to the sum of in Note : round of each field for +100 or -
488)	A	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+
489)	A	In "Schedule OS" 3d should be equal to 3a + 3b+3c	In Schedule OS - Sum of 3a+3b+3c is no
490)	A	If in Schedule OS, Sl.no 1c is equal to zero or null then Sl.no. 3b Depreciation deduction is greater than zero or null	In Schedule OS - 1c is equal to zero or n
491)	A	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 Sl.no 2+6(ente Note : If value at sl.no.6 is negative, th
492)	A	In Schedule OS, Sl.no 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is
493)	A	In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e	If in Schedule OS, Sum of 7 + 8e( take 8 Note: This condition will be applicable sl.no.7
494)	A	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 of individual values entered in amount col.	In "Schedule OS" if 2d is not equal to su (New sections added. So please include

495)	A	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	value at Sl.no.1d is not equal to sum of
496)	A	Taxpayer is a non-resident and showing income under section 115BBF	In Filing status Residential Status is "N (JFI : PTI 115BBF & BP_115BBF is cover
497)	A	In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1ai should not exceed the field 1ai "Dividend income"	In schedule OS, at sl.no.2e in column "I exceed value at field 1ai
498)	A	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 sl.no.2e in column "I exceed value at field 1b note: if 1b is -ve, then DTAA from same
499)	A	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 sl.no.2e in column "I exceed value at with sum of amounts c
500)	A	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 sl.no.2e in column "I exceed value at with sum of amounts c
501)	A	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 sl.no.2e in column "I exceed value at field 2a

502)	A	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" above	In schedule OS, at sl.no.2e in column " exceed value at with sum of amounts o (New sections added. So please include
503)	A	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" above	In schedule OS, at sl.no.2e in column " exceed value at with sum of amounts o (New sections added. So please include
504)	A	In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to $(1 - 3 + 4 + 5 - \text{DTAA related to 1})$ i.e "Gross income chargeable to tax at normal applicable rates $(1a + 1b + 1c + 1d + 1e) - \text{Deductions under section 57} + \text{Amounts not deductible u/s 58} + \text{Profits chargeable to tax u/s 59} - \text{DTAA related to 1 in table f}$ ".	In Schedule OS - Sum of Sl.no. 1(after r For Non Residents DTAA income will be note: if 1b is -ve, then DTAA from same
505)	D	Income under section 115BBF can be declared only if return is filed within due date	In return is filed u/s 139(4) & Sl. No. 2cxvi - 115BBF of Schedule OS  Note : If 115BBF in 2c > 0 or PTI-115BBF 3d in Sch BP > 0 AND ITR filing section due date and then trigger rule if ITR is f

506)	A	In "Schedule OS" in 2e "Applicable rate At col 10" should be lower of col Rate as per Treaty or Rate as per I.T. Act	In schedule OS, sl no 2e, column 10 is residents  For Non residents - sl no 2e , column 1 if TRC flag is Y
507)	A	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 should be equal to SL.no.2	In Schedule OS - Sum of 2a+2b+2c+2d+  Note : IF resident status is "Resident", then al If resident status is "Non resident", the dont add.
508)	A	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)	In Schedule OS, Sl. No. 1b should be eq
509)	A	In Schedule OS, Sl. No. 10, quarterly break up of " <b>Income by way of winnings from lotteries u/s 115BB</b> " should be equal to Sl. No. 2a " <b>Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</b> "	In Schedule OS, Sl. No. 10 the quarter games, gambling, betting etc. referred lotteries, crossword puzzles etc. charge  Note: In schedule OS, For Non residents - DTAA income will b
510)	A	Schedule BFLA Sl no <b>2(i)"Brought foward HP Loss"</b> should be equal to sl no <b>4c (xiii) "Adjustment of above losses in Schedule BFL "</b> of CFL	Schedule BFLA Sl no 2(i) is not equal to

511)	A	Schedule BFLA Sl no <b>2(ii+iii+iv+v)</b> should be equal to sl no <b>xiii ( 5+6+7+8)</b> of CFL	Schedule BFLA Sl no 2(ii+iii+iv+v) should
512)	A	Schedule BFLA Sl no <b>2(xiv)</b> should be equal to sl no <b>11(xiv)</b> of CFL	Schedule BFLA Sl no 2(xiv) is not equal
513)	A	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 2xvi is not equal to the
514)	A	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 (5xiv + 5xv)
515)	A	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 ( )
516)	A	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 (4xi+4xii+4xiii+4xiv+4xv )
517)	A	In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA	If value at field 1i in BFLA is not equal t
518)	A	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 BFLA is not equal t
519)	A	In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA	If value at field 1iv in BFLA is not equal
520)	A	In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA	If value at field 1v in BFLA is not equal t

521)	A	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 BFLA is not equal
522)	A	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 BFLA is not equal
523)	A	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 BFLA is not equal
524)	A	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 BFLA is not equal
525)	A	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 BFLA is not equal t
526)	A	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 BFLA is not equal
527)	A	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 BFLA is not equal
528)	A	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 BFLA is not equal
529)	A	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 BFLA is not equal
530)	A	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 BFLA is not equal
531)	A	"Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	The value in S.No. 9xv 9xiv of Short Ter Note: This rule will be applicable if retu

532)	A	Long Term Capital Loss at Schedule CFL" should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	The value in S.No. 10xv 10xiv of Long T Note: This rule will be applicable if retu
533)	A	Value in 4xiv of Schedule CFL should be equal to 2xviii of Schedule CYLA.	Value in 4xv 4xiv of Schedule CFL is not
534)	A	Value in 5xiv of Schedule CFL should be equal to 3xviii of Schedule CYLA.	Value in 5xv 5xiv of Schedule CFL is not  Note: This condition should be checked
535)	A	Speculative Business Loss at Schedule CFL at sl.no.6(xiv) is should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP" at sl.no.B43 in case of loss.	Value in 6xv 6xiv of Schedule CFL is not  Note: This condition should be checked
536)	A	Specified Business Loss at Schedule CFL at sl.no.7xiv should be equal to the amount at "Income/Loss from Specified Business at Schedule BP" at sl.no.C49 incase of loss	Value in 7xv 7xiv of Schedule CFL is not  Note: This condition should be checked
537)	A	<b>"Current year loss from owning &amp; maintaining race horses"</b> at Schedule CFL at sl.no.11xvi should be equal to the amount at 8e of Sch OS	Value in 11xiv of Schedule CFL should l  Note: This rule will be applicable if retu
538)	A	In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000	Sl. No. 2xvii cannot be more than Rs. 20  This rule is required to implement only

539)	A	House property loss claimed at Schedule CYLA" at sl.no.2i should be equal to sl.no "Schedule HP" incase of loss	If 2i of Schedule CYLA is more than Zero  AND  value in 2i of Schedule CYLA is not equa
540)	A	In Schedule CYLA, value at sl.no.3i should be equal to SL.no. 2vi of Table E of Schedule BP	If 3i of Schedule CYLA is more than Zero AND Value in 3i of Schedule CYLA is not equa
541)	A	In Schedule CYLA, value at sl.no.4i should be equal to SL.no. 6 Schedule OS incase of loss	If 4i of Schedule CYLA is more than Zero  AND  Value in 4i of Schedule CYLA is not equa
542)	A	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 e  Note : This "Total loss set-off " field can  Note : Exclude 115B field
543)	A	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 , Sl.no 3xvii i.e. Schedule CYLA  Note : Exclude 115B field

544)	A	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 , Sl.no 4xvii i.e. Schedule 4x+4xi+4xiii+4xvi+4xv+4xi)  Note : Exclude 115B field
545)	A	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  Note : Exclude 115B field Note : if result is -ve, restrict to Zero
546)	A	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  Note : Exclude 115B field Note : if result is -ve, restrict to Zero
547)	A	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  Note : Exclude 115B field  Note : if result is -ve, restrict to Zero
548)	A	In Schedule CYLA, Col No. 5 " <b>Current year's Income remaining after set off</b> " should be equal to the output of Col No. 1-2-3-4	In Schedule CYLA, Col No. 5 Current year's  Note : Exclude 115B field Note : if result is -ve, restrict to Zero. C
549)	A	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  Note : only if A38 is +ve.
550)	A	In Schedule CYLA, Speculative Income should be equal to <b>SL.no. 3ii of Table E of Schedule BP</b>	Value in 1v of Schedule CYLA is not equal to

551)	A	In Schedule CYLA, Specified business Income should be equal to SL.no. <b>3iii of Table E of Schedule BP</b>	Value in 1vi of Schedule CYLA is not equal to SL.no. 3iii of Table E of Schedule BP
552)	A	In Schedule CYLA, Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to SL.no. 9ii of item E of Schedule CG
553)	A	In Schedule CYLA, Short term capital gain @30% should be equal to SL.no. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to SL.no. 9iii of item E of Schedule CG
554)	A	In Schedule CYLA, <b>Short term capital gain taxable at applicable rates</b> should be equal to SL.no. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to SL.no. 9iv of item E of Schedule CG
555)	A	In Schedule CYLA Short term capital gain, <b>taxable at special rates in India as per DTAA</b> should be equal to SL.no. 9v of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to SL.no. 9v of item E of Schedule CG
556)	A	In Schedule CYLA, <b>Long term capital gain taxable @10%</b> should be equal to SL.no. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to SL.no. 9vi of item E of Schedule CG
557)	A	In Schedule CYLA, <b>Long term capital gain taxable @20%</b> should be equal to SL.no. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to SL.no. 9vii of item E of Schedule CG
558)	A	In Schedule CYLA, <b>Long term capital gain taxable at special rates in India as per DTAA</b> should be equal to SL.no. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to SL.no. 9viii of item E of Schedule CG
559)	A	In Schedule CYLA, <b>Other Source Income at sl.no.1xiv</b> should be equal to SL.no. 6 of Schedule OS	Value in 1xiv of Schedule CYLA is not equal to SL.no. 6 of Schedule OS
560)	A	In Schedule CYLA, <b>Profit from owning and maintaining race horses</b> at sl.no.1xv should be equal to SL.no. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to SL.no. 8e of Schedule OS
561)	A	In Schedule CYLA, <b>Income from other sources taxable at special rates in India as per DTAA</b> should be equal to SL.no. 2f of Schedule OS	Value in 1xvi of Schedule CYLA is not equal to SL.no. 2f of Schedule OS

562)	A	Only Resident partnership firm can declare presumptive income u/s 44AD & 44ADA	If Status is OTHER THAN [ ]  AND In Schedule BP Income u/s 44AD at sl.no.
563)	A	STCG chargeable at special rates in India as per DTAA should be equal to sl.no.5ix in schedule BFLA	STCG chargeable at special rates in India as per DTAA in schedule BFLA
564)	A	LTCG chargeable at special rates in India as per DTAA should be equal to sl.no.5xii in schedule BFLA	LTCG chargeable at special rates in India as per DTAA in schedule BFLA
565)	A	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 Sl. No. 4 the bracketed value
566)	A	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 Sl. No. 7 the bracketed value
567)	A	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 capital gain taxable at special rates in India as per DTAA" AND this value is NOT EQUAL TO value in "9v of item E" of "schedule CG"
568)	A	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 capital gain taxable at special rates in India as per DTAA" AND this value is NOT EQUAL TO value in "9viii of item E" of "schedule CG"

569)	A	In Schedule CG, Sl. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	If in Schedule CG, Sl. No. A9 , Col. 10 Ap For Non residents - sl no A9 , column 10
570)	A	In Schedule CG, Sl. 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)	If in Schedule CG, Sl. No. B12 , Col. 10 A For Non residents - sl no B12 , column 10
571)	A	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed where "Nature of business" is declared as power sector (Code 05001 and 06008).	(i) The value in pt. 12(ii) of Schedule B business code is Other than 05001 or 06008
572)	A	Amount can be reduced from schedule BP at sl. No A4c i.e. <b>Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8</b> only if business code is selected as 1003 , 1002, 1001 respectively	If amount at sl. no A4c " Rule 7A" of schedule BP nature of business ----- then rule should be applied or /And If amount at sl. no A4c" Rule 7B(1) or 7B(1A) or 8 as 1002 in nature of business ----- then rule should be applied or /And If amount at sl. no A4c" Rule 8" of schedule BP nature of business ----- then rule should be applied

573)	A	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), else value at A1(aiii) should be equal to A1(aii)	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(aii)
574)	A	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii)	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(aii)
575)	D	Assessee showed income under section 115BBF without furnishing of Form 3CFA for the AY 2020-21 or Form 3CFA is not filed within the due date	If Value entered at "S.No 2cxvi" of Schedule 3CFA is not filed for the AY 2021-22
576)	A	In "Schedule EI" in total of Other exempt income at sl.no.3, should be equal to value entered in individual columns.	In "Schedule EI" at sl.no.3 , in total of Other exempt income
577)	A	In "Schedule AMTC" Col. D should be equal to the value of <b>Col. B3 - Col. C</b>	In "Schedule AMTC" Col. D Balance A brought forward to the current assessment year  Note : Condition not applicable for row 577 Note 2: If 115BAD is selected as "Yes",
578)	A	In "Schedule AMTC" in field 4 column (B3) <b>Balance brought forward to the current assessment year</b> should be equal to B1-B2	In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year Note : Applicable for SL.no.i to SL.no.vii
579)	A	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 01/04/2020 and 31/03/2021.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021 mentioned in the field 10a "Advance Tax"

580)	A	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 31/03/2021 for A.Y 2021-22.	Sum of total Tax Paid in schedule IT v mentioned in the field 10d Self-Assessm
581)	A	In schedule BP, <b>Total depreciation allowable under Income-tax Act</b> at Sl no A12iii should be equal to sum of Sl no A(12i+12ii)	Sl no A12iii should be equal to sum of S
582)	A	In Sch BP, Sl.no.23 should be min of sum of amounts entered at sl.no.5a to 5d of part A OI	Sl no 23 of schedule BP is less than sum
583)	A	If Assessee slectes field , <b>"Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees"</b> as Yes, then a2ii should be filled.	Audit Information, Sl. No. a2ii cannot b
584)	A	If Assessee slectes field , <b>"Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees"</b> as Yes, then a2iii should be filled.	Audit Information, Sl. No. a2iii cannot b
585)	A	In Schedule CG Sl.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) Note : This condition will be applicable Note : If 6c+6d+6e is <= 0, then A6g sho
586)	A	In schedule 112A, Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as <b>"After 31s January 2018"</b> to question <b>"whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"</b>	In schedule 112A, Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are

587)	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5 & 11 cannot be greater than zero in case drop down is selected as <b>"After 31s January 2018"</b> to question <b>"whether shares are acquired on or before 31.01.2018 or after 31.01.2018?"</b>	In schedule 115AD(1)(b)(iii), Value at C 31s January 2018" to question whether
588)	A	In Schedule DPM , amount at Sl. No. 3a should be zero if assessee has not opted for taxation u/s 115BAD	In schedule DPM sl. No. 3a >0 and Flag is OTHER THAN "Yes" in part a general
589)	A	Additional depreciation at sl.no.12, 13 and 14 cannot be claimed by the assessee opting for 115BAD taxation	In schedule DPM , for all rate columns amount at Sl. No. 12>0 or amount at Sl. No. 13>0 or amount at Sl. No. 14>0 or and In part a general Flag is yes" for taxation
590)	A	In schedule CFL, value at sl. No. 5b should be "0" if the assessee opted for 115BAD taxation	In schedule CFL sl. No. 5b >0 and Flag is selected as "No" or" Blank/ Null"
591)	A	In schedule UD, value at sl. No. 3a should be "0" if the assessee opted for 115BAD taxation	In schedule UD sl. No.3a >0 and Flag is selected as "No" or" Blank/ Null"
592)	A	Deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A except 80JJAA & 80LA(1A)  cannot be claimed by assessee opting for 115BAD.	Value at sl.no.12a in Part BTI >0 OR Amount at Sl. No. 2d or 2e or 2f or 2g >0 and Flag is selected as Yes in part a general

593)	A	115BAD can be opted only by Resident Co operative society".	Flag is selected as Yes in part a general & Status is other than "AOP" or Status is AOP but sub status is other than 1.Primary Agricultural Credit Society or 2. Primary Co-operative Agricultural and 3.Co-operative Bank other than "a p development bank" or 4.Other Cooperative Society" or Residential status is other than "Reside (115BAD should be Yes only for AOP- Development bank / Co-operative Ba agricultural and rural development combination, rule should trigger)
594)	A	Depreciation @45% in Schedule DPM cannot be claimed by assessee opting for 115BAD	In schedule DPM, value at column Rate Flag is selected as "Yes" in part a general

595)	A	<p><b>"Deductions in accordance with section 35AD(1)"</b> at sl.no.48 in Schedule BP cannot be claimed by assessee opting for 115BAD</p>	<p>{ Value at sl.no. 48 "Deductions in acc OR "Deduction allowable under section 32 OR Value at column 3 of fields in Sch ESR 35(1)(ii) OR 35(1)(iia) OR 35(1)(iii) OR 35(2AA) OR 35CCC are &gt; 0 }</p> <p>AND Flag is selected as "Yes" in part a gene</p>
596)	A	<p>Value at sl.no.24( e) in Schedule BP should be minimum of Absolute of Sum of negative values of col 3 - col 2 for all sections in Sch ESR</p>	<p>If Sl. No. 24(e) of schedule BP is less Schedule ESR (Note : First calculate dif of col 3 - co Absolute value of "this SUM" , then rule</p>
597)	A	<p>In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased <b>"On or Before 31st January 2018"</b></p>	<p>In Schedule 112A, Col. 6 Total Sale Valu  Note :This rule will not be applicable if  Note : round of each field total for +100</p>

598)	A	In Schedule 112A, Col. 11 " <b>Total Fair Market Value of capital asset as per section 55(2)(ac)</b> " should be equal to Col. 4*Col. 10 for the shares purchased <b>On or Before 31st January 2018</b>	In Schedule 112A, Col. 11 Total Fair Market Value should be equal to Col. 4*Col. 10 Note :This rule will not be applicable if drop is selected as "Yes" Note : round of each field total for +100 or -
599)	A	In Schedule 115AD(1)(iii) proviso, Col. 6 " <b>Total Sale Value</b> " should be equal to Col. 4*Col. 5 for the shares purchased " <b>On or Before 31st January 2018</b> "	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as "Yes" Note : round of each field total for +100 or -
600)	A	In Schedule 115AD(1)(iii) proviso, Col. 11 " <b>Total Fair Market Value of capital asset as per section 55(2)(ac)</b> " should be equal to Col. 4*Col. 10 for the shares purchased " <b>On or Before 31st January 2018</b> "	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 This rule will not be applicable if drop is selected as "Yes" Note : round of each field for +100 or -
601)	A	In Schedule OS, deduction at sl.no.3c cannot be claimed only if Dividend is declared in sl.no.1a of Schedule OS	In Schedule OS - 1a is equal to zero or more than zero
602)	A	In schedule DPM, sl.no.4 and sl.no.7 at column 45% rate block cannot be greater than 0	In schedule DPM, value at sl.no.4 and sl.no.7 at column 45% rate block cannot be greater than 0
603)	A	In Schedule "AMTC", values at Col C and Col D should be "0" if 115BAD is "yes"	Value at any row (incl Total row) in Col C and Col D should be "0" if 115BAD is selected as "Yes"
604)	A	In Schedule CFL, value at sl.no.5c should be equal to 5a - 5b	If in Schedule CFL , 5c is not equal to 5a - 5b Note : If result is negative, then restrict to zero

605)	A	In Schedule DPM, value at sl.no.3b should be equal to 3 + 3a	If in Schedule DPM , 3b is not equal to 3 + 3a
606)	A	In schedule 80G,PAN of Donee cannot repeat n anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit)	In schedule 80G, PAN already entered (with Qualifying limit) and same PAN entered is in any other block (with Qualifying limit)
607)	A	Once a proceeding is initiated u/s148, 153A or 153C, the original return filed u/s 139 cannot be revised	If return is being filed u/s 139 and if e return for the selected AY
608)	A	PAN / Aadhaar is mandatory in sl.no. 48(i) if "Bad debts Amount" is filled in Schedule Profit and loss account	If Value at field "Amount" in sl.no.48(i) is filled AND PAN & Aadhar are not filled in Schedule Profit and loss account (If any one of the PAN / Aadhar is filled)
609)	A	In Schedule UD, value at sl.no.4 should not be more than sl.no. 3- sl.no.3a	If value in Sl.no.4 > (Sl.no.3 - sl.no.3a) in
610)	A	Registration number given in at sl.no.64 at 44AE table in P&L account should be unique	If the "registration number" field in sl.no.64 is not unique
611)	A	If agricultural income in Schedule EI at sl.no.2(v) > 500000 then details of land should be provided in table at sl.no.2vi	If Value at sl.no.2v > 500000 and detail of land is not provided in table at sl.no.2vi
612)	A	In Schedule 80G, PAN of the donee, should be unique across whole 80G schedule	In Schedule 80G, if "PAN of the donee" is not unique (in Whole schedule, PAN of the donee)

613)	A	In Schedule OS, amount at system calculated value at sl.no 3c cannot be more than 20% of 1a.	If value at sl.no.3c system calculated va
614)	A	In Schedule OS, Sl.no 2c Income from other sources chargeable at special rates should be equal to sum of all the drop downs	In "Schedule OS" if 2c is not equal to su (New sections added. So please include
615)	D	In Schedule OS, Interest expenditure u/s 57(1) at Sl.No.3c should not be more than 20% of dividend income included in Total Income without considering this expense	System calculated Interest expenditure
616)	A	In Schedule VIA, value at sl.no.1a of system calculated value of 80G should match with value at eligible donation at sl.no. E in Schedule 80G	In "Schedule VIA" if 1a system calculate
617)	D	Deduction u/s 80-I(7) or u/s 80-IA(7) or 80IAB or 80IAC or u/s 80-IB or u/s. 80 IC/80IE can be claimed only if Form 10CCB filed within due date	If sl.no.11b in Part BTI > 0 AND sum of System calculated values of { (S of "Schedule 80-IB"> 0) } > 0 , and form due date (i.,e 30th September, 2021)  (for upload purpose, trigger warning m PFA, rule should trigger only if Form is Due date for time being is 30th Sep, 20

618)	D	Deduction u/s 80-IB(11B) can be claimed only if Form 10CCBC is filed within due date	<p>If sl.no.11b in Part BTI &gt; 0 AND amount entered at S.No (k) of "Schedule VI-A" is more than the amount shown in sl no. 2d of Schedule VI-A within due date i.e. 30 September 2021</p> <p>(for upload purpose, trigger warning message in PFA, rule should trigger only if Form 10CCBC is not filed within due date for time being is 30th Sep, 2021)</p>
619)	A	Deduction u/s 80IA in Sl.no.2d cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	<p>In Schedule VI-A, under "Part -C deduction" the amount entered is more than the amount shown in sl no. 2d of Schedule VI-A</p>
620)	D	Deduction u/s 80-IB(11C) can be claimed only if Form 10CCBD is filed within due date	<p>If sl.no.11b in Part BTI &gt; 0 AND amount entered at S.No (l) 80IB(11C) is more than the amount shown in sl no. 2d of Schedule VI-A AND 10CCBD is not filed within due date ie. 30 September 2021</p> <p>(for upload purpose, trigger warning message in PFA, rule should trigger only if Form 10CCBD is not filed within due date for time being is 30th Sep, 2021)</p>



624)	A	Deduction u/s 80IC/80IE in Sl.no.2i cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	In Schedule VI-A, under "Part -C deduc claimed is more than the amount show
625)	A	In Schedule 80P, deduction u/s 80P(2)(a)(i) to (vii) cannot be more than non speculative and non specified business income and non presumptive income	Total deduction u /s 80P(2)(a)(i) to (vii) schedule BFLA - 36(i) of Sch BP- 36(ii) c
626)	A	In Schedule 80P, deduction u/s 80P(2)(b)cannot be more non speculative and non specified business income and non presumptive income	Total deduction u/s 80P(2)(b) is more t BFLA - 36(i) of Sch BP- 36(ii) of Sch BP -
627)	D	Surcharge on AMT can be claimed only if AMT income at sl.no.3 in Schedule AMT is > 1Cr or 50L as the case may be	<p>If sub status is Firm / LA/ Primary Agricultural Credit S Other co-operative Society and in schedule B TTI, sl no 1b is greater th</p> <p>If status is AJP / sub status is "Business trust"/ "inv func schedule B TTI, sl no 1b is greater than</p>

628)	D	Form 10DA is required to be filed to claim the deduction u/s 80JJAA for PY 2020-21	If in part BTI sl.no.11b>0 and if the value of Form 10DA has not been filed within due date  (for upload purpose, trigger warning message in PFA, rule should trigger only if Form 10DA is not filed. Due date for time being is 30th Sep, 2021)
629)	A	In Schedule VIA Sl no 2 "Part C - Deduction in respect of certain incomes" should be equal to total of sl no e "section 80-IA " to sl. No o "section 80P"	In Schedule VIA Sl no 2 is not equal to total of sl no e and o  Note : Sl.no.2 cannot exceed the (ii5 of section 80-IA) value of sl.no. 2n = 0. So restrict the sum of sl.no. 2n = 0.  Note : Sl.no.2 cannot exceed the (ii5 of section 80-IA) value of BFLA if system calculated value of sl.no. 2n = 0.
630)	A	Deduction u/s 80JJAA in Sl.no.2k cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2k of schedule VIA for non speculative and non specified business income (36ii of BP)- 36(iii) of Schedule BP
631)	A	Deduction u/s 80IAB in Sl.no.2e cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2e of schedule VIA for non speculative and non specified business income (36ii of BP)- 36(iii) of Schedule BP

632)	A	Deduction u/s 80IBA in Sl.no.2h cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2h of schedule VIA for of BP)- 36(iii) of Schedule BP
633)	A	Deduction u/s 80JJA in Sl.no.2j cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at at sl no 2j of schedule VIA for of BP)- 36(iii) of Schedule BP
634)	A	Deduction u/s 80IAC in Sl.no.2f cannot be more than non speculative and non specified business income and non presumptive income in Schedule VIA	Value at sl no 2f of schedule VIA for 80 BP)- 36(iii) of Schedule BP
635)	A	Amount reduced in sl no A3b in schedule BP cannot be more than the income offered in schedule CG	In schedule BP SL no A3b is more t A(5)(a)(iii),A(6)(a)(iii),A8, B(1)(a ,B(7)(iiia)(iii),B(7)(iva)(iii),B9(a)(i)(a), B9 of Schedule 115AD and Sr.no 5 & 8 in S
636)	A	In Schedule BP, Sl. No. 20 Deemed income under section 41 should match value in field 14 of part A -OI	The value at field A20 of schedule BP sl
637)	A	Values at field 33AB, 33ABA and 33AC at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21	Values at field 33AB, 33ABA and 33A sl.no.21
638)	A	The Income/receipts, that have been reduced at Sl.No.3 and/or Sl.No.5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',	In Schedule BP, SUM of Row no. (A3a, A And the sum is more than 4D c +62(i)+63(i)+64(ii)+65(ia)+65(ia)+66(i)

639)	A	Sr.no 21 in Schedule DPM should be equal to Sr.no 6+ 9 -15 and if the sum is negative then the value shall be 0	Sl no 21 should be equal to sl no 6+ 9 -15 Note : This condition will be applicable if value is there in sl.no.20, then sl.no.21
640)	A	Sr.no 18 in Schedule DOA should be equal to Sr.no 6+9-12 or zero if result is negative	If the Value at field 18 is not equal to Sr.no 6+9-12 or zero Note : This condition will be applicable if value is there in sl.no.17, then sl.no.18
641)	A	If Sale / Gross receipts of Business are more than 10 crore or Gross receipts from Profession are more than 50Lakhs then assessee should be liable for audit u/s 44AB.So " "Whether liable for audit under section 44AB?" should be "Yes"	If Part A Trading account, Sl no 4Aiv is more than 10 crore or Gross receipts from Profession are more than 50Lakhs then sl no b "Whether liable for audit under section 44AB?" should be "Yes"
642)	A	Sum of amount in sl.no 46 and amount entered in field no 64(iii) of schedule P&L should be equal to value in Col 9 (Remuneration paid/ payable) of point E of Part A General-2.	If Sum of amount in sl.no 46 and amount entered in field no 64(iii) of schedule P&L is not equal to value in Col 9 (Remuneration paid/ payable) of point E of Part A General-2. Note : Rounding off +100 and -100
643)	A	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 the value of 5 – 6 Note : if result is negative, restrict to "0"
644)	D	Income from 'Profits and Gains from Business or Profession' is greater than 2.5 lakhs in Sl.no.D of Schedule BP, then Manufacturing A/c or Trading Account or P&L account and Balance sheet should be filled	Income from 'Profits and Gains from Business or Profession' is greater than 2.5 lakhs in Sl.No. D of Schedule BP, then Manufacturing A/c or Trading Account or P&L account and Balance sheet should be filled

645)	D	Deduction u/s 10AA is claimed in the Income Tax Return only if Form 56F is filed	If amount in sl.no.12a > 0 in Schedule P amount of "Total deduction" in Schedule
646)	A	Schedule BFLA Sl no <b>2(vi+vii+viii+ix+x+xi+xii)</b> should be equal to sl no <b>9(xiii)+10(xiii)</b> of CFL	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+x
647)	A	Deduction u/s 80GGC will not be allowed for status "Local Authority" and "AJP"	If status is selected as "AJP" / "Local Authority" AND value at sl.no.1c 80GGC > 0 in Sch VIA
648)	D	Schedule DPM, value at sl.no.20 should be equal to "5 + 8 -4 -7 - 19".	"If value is other than 0, then 20= (5 + If calculated value of sl.no.20>0, and us If calculated value of sl.no.20<0, and us
649)	D	Schedule DOA, value at sl.no.17 should be equal to "(5+8-3-4-7-16)"	If ""7-8+(3+4-5)"" is < 0 and ""(5+8-3-16)"" <0, then this field should be 0. If ""7-8+(3+4-5)"" is > 0 and If calculated minimum of ""5+8-3-4-7-16"". If ""5+8-3-4-7-16"" <0, and user entered "
650)	A	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- sl.no.3a-4 in all the rows	If value in Sl.no.5 in any of the row (inc Restrict to "0" is result is negative

651)	A	In Schedule HP, PAN of assessee in Part A General cannot be same as Co owners PAN in HP	In Schedule HP, if PAN of co owner is
652)	B	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i) )  Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii) )	In Schedule OS, Sl. No. 10 the quarterly dividend - DTAA for Dividend subject to  Adj Expenditure u/s 57(i) = Max(0, exp
653)	A	In Schedule CFL, value at sl.no.xvi should be equal to xiv - xv. If result is negative, restrict to "0"	If in Schedule CFL, value at sl.no.xvi is m
654)	A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together	If in Schedule VIA, system calculated va
655)	A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "Yes"	If in Sch VIA, value at system calculated in an International Financial Services C "Yes",
656)	A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is selected as "No"	If in Sch VIA, value at system calculated an International Financial Services Cen "No",
657)	A	In Schedule OS, sl.no.1a should be equal to 1a(i) + 1a(ii)	If in Schedule OS, sl.no.1a is not equal t
658)	A	If in Schedule BP, sl.no.3c is not equal to 3c(i) + 3c(ii)	If in Schedule BP, sl.no.3c is not equal t
659)	A	In Schedule BP, value at sl.no.3ci cannot be more than value entered in sl.no.14iii of Schedule Profit and Loss A/c	In Schedule BP, if value at sl.no.3ci is m

660)	A	In Schedule BP, sum of values entered from 36(iv) to 36(xi) should be equal to sum of "Net profit" declared at sl.no.65(id) and 65(iid) in Sch P&L	If in Schedule BP, sum of values entered 65(iid) in Sch P&L
661)	A	In Schedule BP, sum of values entered from 36(iv) to 36(xi) should be equal to sum of values declared at sl.no.4a(iv) to 4a(xi)	If in Schedule BP, sum of values entered
662)	A	SL.no.2v in Part BTI cannot be declared if assessee selects "sl.no.2" in table F in Part A Gen 2 is "No"	In Part BTI, value at sl.no.2v is > 0 & in Part A Gen, Table F, sl.no.2 is selected
663)	A	In Part A Gen, Table F, sl.no.1 is selected as "Yes" then sum of "Percentage of share (if determinate)" should be equal to 100	In Part A Gen, Table F, sl.no.1 is selected & is sum of "Percentage of share (if determinate)"

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

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**Annexure 2**

**Following fields of ITR should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CA-3CD/3CB-3CD**

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	<b>Section 28</b>		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or	Sr. No. 5(b)	Form 3CD clause 16 (b)

value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned		
escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
<b>Section 36</b>		
Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b)  Sum of (1+2)as mentioned below: 1) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero' 2) If amount is paid after due date of payment or due date of payment of date of payment is blank/null/invalid then sum received from employees
<b>Section 37</b>		
Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"

Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure.." column "Amount"
Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offense or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sr. No. 7(i)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" colomn "Amount"
<b>Section 40</b>		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth	Sr. No.	Form 3CD, clause 21(b)(v)

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

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

	deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing		
	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD , Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
<b>Schedule BP</b>	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22
<b>Schedule ESR</b>	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iia)"	Col. 2 of schedule ESR , Section 35(1)(iia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iia)"

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

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

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

**Annexure 3**

**Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS :**

- Amount of dividend which is included in the Temporary Total income\* will be computed in below manner:
- Take minimum of below :

- Temporary calculated value at 5xiii of BFLA\*\*
- 1a of Schedule OS
- Max(0, Temporary calculated values of Sl.no.13 - sl.no.14 of Part BTI)
- Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
- Then system calculated value "Eligible amount of interest expenditure" will be lower of
  - "20% of "A" or
  - user enter value in field 3c.

\*Temporary Total Income means the total income calculated without considering "Interest expenditure u/s 57(1)".

\*\* Temporary calculated value at 5xiii of BFLA means the Net OS income (5xiii of BFLA) calculated without considering "Interest expenditure u/s 57(1)".

#### Annexure 4

#### Note on "How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e) and 1(ii) Dividend income u/s 2(22)(e) for 234C:

- Above calculated "**Eligible Interest Expenditure**" will be allocated to Dividend in below sequence for 234C calculation :
  - First Allocate expenditure to "Dividend income u/s 2(22)( e)"
  - Balance if any, allocate to "Dividend income other than 2(22)(e ).
- After reducing the allocated expenditure from "Dividend income other than 2(22)(e )", assessee will arrive "**Net Dividend income other than 2(22)( e)**".
- **Assessee has to provide the quarterly bifurcation of this "Net Dividend income other than 2(22)(e ) - DTAA portion of this dividend (subject to TRC and Resident condition # )"** at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly beak up of " DTAA dividend income which is reduced from "**Net Dividend income other than 2(22)(e )"** at sl.no.10(iii) of Schedule OS.

#### Refer below example for clarification:

Eg :	Dividend income u/s 2(22)( e)	= 500
	Dividend income Other than 2(22)( e)	= 2500
		-----
	Dividend income included in total income	= 3000
	Maximum Eligible Interest expenditure	= 600 (20% of 3000)

#### After allocation of expenditure :

Net Dividend income u/s 2(22)( e)	= 0 (500-500)
Net Dividend income Other than 2(22)( e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i).

If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) "Dividend income chargeable under DTAA rates" in Schedule OS.

**(# DTAA can be reduced only in case of "Resident" or "Non resident & TRC flag" is "Yes" )**

Note : Above method of allocation of expenditure is for the sake of simplicity of computation

### **Tax on Dividend income chargeable under DTAA :**

Tax on "Dividend income chargeable under DTAA" will be calculated as below :

1. Multiply "DTAA Dividend" declared at sl.no.2e in "Amount" column **with** "Applicable Rate" at col 10 for all the row in which section is selected as "56(1)(i) Dividend" is selected. DTAA tax for each row will be derived
2. Take the sum of all "DTAA tax" derived above and also take sum of "Dividend" income in 2e.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this "Average rate" for calculation of tax on DTAA Dividend.

### **Determining income for calculation of 234C :**

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer **note** below)
  - 44AD/44ADA income
  - Dividend income other than 2(22)(e )
  - Short term capital gain income chargeable at normal rates
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
  - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
  - Short term capital gain taxed @15% and 30% (from Sch CG table E)
  - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
  - Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

### **Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:**

1. 44AD/ 44ADA income : **lower of**
  - a. "Total income chargeable at normal rates"
  - b. 44AD + 44ADA income declared in Schedule BP
2. Dividend income other than 2(22)(e) : Lower of
  - a. "Total income chargeable at normal rates" - "44AD+44ADA income"
  - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
  - c. Net Other source income chargeable at normal rates from BFLA

3. Short term capital gain : Lower of
  - a. "Total income chargeable at normal rates"- "44AD+44ADA income"- "Dividend income other than 2(22)( e)"
  - b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
  - c. Net STCG applicable rate income from BFLA
4. Income chargeable at normal rates from Quarter 1 =  
**"Total income chargeable at normal rates" – (value calculated at 1 +2+3 above)**

### Annexure 5

#### Calculation of 234C :

1. For the "Income which is chargeable at normal rates", tax in each quarter will be calculated as below:

Quarterly income which is chargeable at normal rates \* (Total Tax incl Surcharge & cess at normal rates) / (Total income chargeable at normal rates)

Note : 44AD & 44ADA income needs to be considered in Q4. "STCG App rate" and "Dividend income other than 2(22)( e)" has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For "Income chargeable at special rate from Quarter 1 other than 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
3. For "Income chargeable u/s 115BBE", total tax incl surcharge on such income will be considered from Quarter 1.
4. For "Income chargeable at special rate quarter wise", tax in each quarter will be calculated as below :

**a. for Capital gains :**

Quarterly income which is chargeable at special rates \* respective tax rate

**b. for OS dividend DTAA income :**

Quarterly income which is chargeable at special rates \* Average rate (defined above)

After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

**Note :** If "Dividend other than 2(22)( e) included in Total Income" determined above IS LESS THAN "Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS" given by assessee, then the above computed "dividend other than 2(22)(e) included in Total Income" shall be distributed among 5 quarters by giving preference to QTR 5(16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee.

**Annexure 6****Calculation of Surcharge:**

- Surcharge will be charged at 12 % on other than 115BBE income for the below status if income > 1Crore :
  - Firm
  - Local authority
  - Co-operative bank
  - Other Co-Operative Society
  - Primary agricultural credit society
  - Rural development bank
  - LLP

Note : If 115BAD is opted by Co operative society, then Surcharge will be charged at 10% irrespective of income (i.,e from Rs.1/- onwards)

- Status Other than above i.e, for following status/ sub status, surcharge will be calculated as mentioned in point “Calculation” below:
  - any other AOP/BOI
  - Other Artificial Juridical Person
  - Estate of deceased
  - Estate of insolvent
  - Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI
  - Society registered under society registration Act, 1860 or any other Law corresponding to that state
  - Business trust
  - Investment fund

**Calculation** : For the purpose of calculation of Surcharge, income is required to be bifurcated as below :

1. Income taxable u/s 115BBE - Surcharge rate is 25%( from sch SI)
2. Income on which enhanced surcharge of 25% and 37% is applicable (Refer note below)
3. Income in which enhanced surcharge is not applicable.(Refer note below)

**Income in which enhanced surcharge is not applicable:**

- Capital gains taxable u/s 111A, 115AD and 112A ( from sch SI)
- Dividend income taxable u/s 115AD i.e., Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) ( take from sch OS both normal and PTI)
- Dividend income included in total income chargeable at normal rates.
  - ( i.e, lower of
    - Total income chargeable at normal rates as per part BTI or
- sum of [ Lower of (dividend income at sl.no.1a - 3c(ii) system calculated interest expenditure) or (Net OS income chargeable at applicable rates in Sch BFLA)] **AND**

[Lower of [( Dividend income declared in Schedule P&L at sl.no.14 – Dividend reduced in Sl.no.3 of Sch BP) or Net income under Business / profession from Sch BFLA]

**Income on which enhanced surcharge of 25% and 37% is applicable :**

Other than above income i.e., other special rate income and remaining normal rate income.

**Surcharge will be at below rates :**

- On 115BBE income, surcharge will be @25%
- On Other income as below :
  - If Total Income > 50L < 1Cr, surcharge will be @10%
  - If Total Income > 1cr < 2Cr, surcharge will be @15%
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] > 2Cr < 5Cr, surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 25% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] > 5Cr , surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 37% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] < 2Cr, then surcharge will be @15% on entire income except 115BBE income.
  - Note : For calculating of Marginal relief also, same method will be used and for calculation of cut off income, "Dividend income chargeable at normal rates" will be given priority within normal rate.

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