

General Instructions

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

1. Assessment Year for which this Return Form is applicable

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

2. Who is eligible to use this Return Form

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

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

NOTE:

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

3. Who is not eligible to use this Return Form

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

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

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

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

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

4. Annexure-less Return Form

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

5. Manner of filing and Verification of this Return Form

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

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

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

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

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

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

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

7. **Obligation to file return**

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

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

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

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

Item by Item Instructions to fill up the Return Form

Part- A – General Information

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

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

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

Part- B – Gross Total Income

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

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

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

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

Part- C – Deductions and Taxable Total Income

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

| | |
|--|---|
| (If yes, please fill schedule DI) | fill schedule DI, else tick 'No'. # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |
|--|---|

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

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

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

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

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

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

Part- D – Computation of Tax Payable

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

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

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

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

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

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

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

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

4. Amount which is eligible for deduction

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

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

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

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

Schedule 80D - Deduction in respect of health insurance premia

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

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

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

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

Schedule-TDS: Details of TDS/TCS

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

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

Schedule DI: Details of Investment

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

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

Verification:

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

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

TRP Details:

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

Tax Computation Table

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

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

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

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

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

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

Paper return

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

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

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

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

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

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

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

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

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

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

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

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| 63 | Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1) | In schedule Income details value mentioned at S. No. B1(ii)for dropdown 10(10AA)-Earned leave encashment on retirement is more than the value mentioned at field "B1(ia)" |
| 64 | Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000/-. | In schedule Income details value mentioned at S. No. B2(ii)for dropdown 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000 |
| 65 | Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs. | In schedule Income details value mentioned at S. No. B1(ii) for dropdown 10(10C)-Amount received/receivable on voluntary retirement or termination of service is more than Rs. 5,00,000 |
| 66 | More than one drop down is selected from "Section 10(10B) First proviso "or "Section 10(10B) Second proviso " or "Section 10(10C)." | In schedule Income Details in field"B1(ii)" if more than one drop down is selected from"Sec 10(10B)(i)" or "Sec 10(10B)(ii)" or "Sec 10(10C)." |
| 67 | Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2) | In schedule Income details value mentioned at S. No. B1(ii) for dropdown 10(10CC)-Tax paid by employer on non-monetary perquisite is more than value mentioned at field "B1(ib)" |
| 68 | Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds Salary as per section 17(1) | In income details, S. No. B1(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1) at sl.no.B1(ia) of Part B Gross Total Income. minimum of : a) 50% of Basic + DA as per drop downs of Salary as per section 17(1) or b) HRA as per drop down of salary as per section 17(1) |
| 69 | Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per section 17(1) | In schedule Income Details value mentioned at S. No. B1(ii) for dropdown 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment is more than value mentioned at S. No. B1(ia) |
| 70 | Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per section 17(1) | In schedule Income Details value mentioned at S. No. B1(ii) for dropdown Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living is more than value mentioned at S. No. B1(ia) |
| 71 | In Schedule TDS1 total of col 4 'Total Tax deducted' should be equal to sum of individual values of col 4 | In schedule TDS1 Total is not equal to sum of values mentioned in column 5 |
| 72 | In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of | In schedule TDS2-Total is not equal to sum of values mentioned in column 6 |

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

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

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

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

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

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

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

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

Instructions for filling out FORM ITR-2

These instructions are guidelines for filling the particulars in Income-tax Return Form-2 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

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

2. Who is eligible to use this Return Form?

This Return Form is to be used by an individual or a Hindu Undivided Family (HUF) who is not eligible to file Form ITR-1 (Sahaj) and who is not having any income under the head "Profits or gains of business or profession".

3. Who is not eligible to use this Return Form?

This Return Form should not be used by an individual whose total income for the Assessment Year 2020-21 includes Income under the head "Profits or Gains of Business or Profession".

4. Manner of filing and verification of 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) and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP
- (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.

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

Where the Return Form is furnished in the manner mentioned at 4(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)

6. Obligation to file return

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the

Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount not chargeable to income-tax for Assessment Year 2020-21, in case of different categories of individuals and HUF is as under:-

| S. No. | Category | Amount (in Rs.) |
|--------|---|-----------------|
| i. | In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF) | 2,50,000 |
| ii. | In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2018-19 but below the age of 80 years. | 3,00,000 |
| iii. | In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2018-19. | 5,00,000 |

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

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

Item by Item Instructions to fill up the Return Form

Part-A – General Information

| Field Name | Instruction |
|--|---|
| PERSONAL INFORMATION | |
| First Name | Enter the First Name as per PAN card |
| Middle Name | Enter the Middle Name as per PAN card |
| Last Name | Enter the Last Name as per PAN card |
| PAN | Enter the PAN as in PAN card |
| Flat/ Door/ Block No. | Enter the Flat or House Number |
| Name of Premises/ Building / Village | Enter the name of the Premises or Building or Apartment or Village |
| Status | Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF) |
| Road/ Street/Post Office | Enter the name of the Post office or Road or Street in which the house is situated |
| Date of Birth | Enter the Date of Birth as per the PAN card |
| Area/ Locality | Enter the name of area or locality in which the house is situated |
| Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits) | Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits). |

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| Town/ City/ District | Enter the name of town or City or District in which the house is situated |
| State | Select the name of State from the dropdown |
| Country | Select the name of Country from the dropdown. |
| PIN Code/ Zip Code | Enter the PIN Code/ Zip Code of the Post Office |
| Residential/ Office Phone Number with STD code/ Mobile No.1 | Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder. |
| Mobile No.2 | Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication. |
| Email Address (Self) | Enter the PAN holder's email address. This will be used for official communication with the PAN holder. |
| Email Address-2 | Enter the Email Address of PAN holder or any other person, as an alternative email address for communication. |
| FILING STATUS | |
| Filed u/s | 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)' |
| If revised/ defective/ modified then enter Receipt No. and Date of filing original return | If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return. |
| Or Filed in response to notice u/s | In case the return is being filed in response to a statutory notice, please tick the applicable check box - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A' (e) If filed in response to notice u/s 153C, tick '153C'. |
| If filed in response to notice/ order, please enter Unique Number/ Document Identification Number & Date of such Notice or Order | In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/ Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>). |
| Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a | In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) or exempt long term capital gains (section 10(38)), does not exceeds the maximum amount which is not chargeable to income-tax, tick 'Yes': Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts; Incurred expenditure of an amount or aggregate of amount |

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| <p>person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</p> | <p>exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person; Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.</p> <p>Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) or exempt long term capital gains (section 10(38)), exceeds the maximum amount which is not chargeable to income-tax.</p> |
| <p>Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)</p> | <p>Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2019 to 31 March 2020, else tick 'No'</p> <p>Please enter amount / aggregate amount deposited if 'Yes' is ticked.</p> |
| <p>Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)</p> | <p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No'</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.</p> |
| <p>Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)</p> | <p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2019 to 31 March 2020, else tick 'No'.</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked</p> |
| <p>Residential Status in India (for individuals) (Tick applicable option)</p> | <p>If you are an individual, please specify your residential status in the given list: A. Resident. B. Resident but not Ordinarily resident (RNOR) C. Non-resident</p> <p>In case you are a resident/RNOR, please also indicate the basis for claiming status of resident/RNOR by checking the applicable box against these categories.</p> <p>In case you are a non-resident, please specify the jurisdiction of residence during the previous year and your Taxpayer Identification Number (TIN) in that jurisdiction.</p> <p>In case you are a non-resident, but a citizen of India or person of Indian origin, please specify the total number of days for which you stayed in India during the previous year, and during the four preceding years.</p> <p>In case TIN has not been allotted in the jurisdiction of residence, the passport number should be mentioned instead of TIN. Name</p> |

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| | of the country in which the passport was issued should be mentioned in the column “jurisdiction of residence”. |
| Residential Status in India (for HUF) (Tick applicable option) | If you are a HUF, please specify your residential status by ticking the applicable checkbox: <input type="checkbox"/> Resident. <input type="checkbox"/> Resident but not Ordinarily resident (RNOR) <input type="checkbox"/> Non-resident |
| Do you want to claim the benefit u/s 115H (Applicable in case of Resident) | If you were NRI in earlier years, but are a resident in India for this year, please specify whether you want to claim benefit of special provisions under Chapter XII-A in respect of investment income from any foreign exchange asset, by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Are you governed by Portuguese Civil Code as per section 5A? | If you are governed by the system of community of property under the Portuguese Civil Code 1860, please tick ‘Yes’ and fill up the information necessary for apportionment of income between husband and wife in Schedule 5A. Else, tick ‘No’. |
| Whether this return is being filed by a Representative Assessee | Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the Representative (b) Capacity of the Representative (select from drop down list) (c) Address of the Representative (d) PAN/ Aadhaar No. of the Representative |
| Whether you were Director in a company at any time during the previous year? | If you are an individual and were Director in a company at any time during the previous year, please tick ‘Yes’ and provide information about name, type& PAN of the company, your DIN and indicate whether, or not, shares of the company are listed on a recognised stock exchange. Else, tick ‘No’. Please note that furnishing of PAN and DIN is not mandatory in case of a foreign company. a) In case you are a director of a Foreign Company which does not have PAN. You should choose “foreign company” in the drop-down provided for “type of company”. In such case, PAN is not mandatory. However, PAN should be mentioned, if such foreign company has been allotted a PAN. b) Even in case you are an individual who is a non-resident, or resident but not ordinary resident (RoNR), you are still required to disclose details of your directorship in a foreign company which does not have any income accruing or arising in India |
| Whether you have held unlisted equity shares at any time during the previous year? | If you have held investment in any unlisted equity shares at any time during the previous year, please tick ‘Yes’ and furnish information about name, type& PAN of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick ‘No’. |

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

| Field Name | Instruction |
|---------------------------|--|
| Name of employer | Enter the name of the Employer. |
| Nature of Employer | In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Government' (b) If you are a State Government Employee, tick 'State Government' (c) If you are an employee of Public Sector Enterprise (whether |

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| | | Central or State Government), tick 'Public Sector Undertaking' (d) If you are drawing pension, tick 'Pensioners' (e) If you are an employee of Private Sector concern, tick 'Others' |
| TAN of Employer (mandatory if tax is deducted) | | Please enter the Tax deduction Account Number (TAN) of the Employer as mentioned in Form-16. |
| Address of employer | | Please enter the complete address of the employer including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list. |
| Town/City | | |
| State | | |
| Pin code/ Zip code | | |
| 1 | Gross Salary | This is an auto-populated field representing aggregate of the amounts entered at fields (1a), (1b) and (1c) below. |
| 1a | Salary as per section 17(1) | <p>Please select the type of salary payments from the given list and enter the amount. In case more than one type of salary payment has been received during the year, please report each type of payment as separate line item.</p> <p><u>List of types of salary payment :-</u></p> <ol style="list-style-type: none"> 1. Basic Salary 2. Dearness Allowance (DA) 3. Conveyance Allowance 4. House Rent Allowance (HRA) 5. Leave Travel Allowance (LTA) 6. Children Education Allowance (CEA) 7. 7. Other Allowance 8. The Contribution made by the employer towards pension scheme as referred under section 80CCD 9. Amount deemed to be income under rule 6 of Part-A of Fourth Schedule 10. Amount deemed to be income under rule 11(4) of Part-A of Fourth Schedule 11. Annuity or pension 12. Commuted Pension 13. Gratuity 14. Fees/ commission 15. Advance of salary 16. Leave Encashment 17. Others (<i>please enter the details in the text box</i>) |
| 1b | Value of perquisites as per section 17(2) | <p>Please select the type of perquisites from the given list and enter the value thereof. In case more than one type of perquisite has been received during the year, please report each type of perquisite as separate line item.</p> <p><u>List of types of perquisite:-</u></p> <ol style="list-style-type: none"> 1. Accommodation 2. Cars / Other Automotive 3. Sweeper, gardener, watchman or personal attendant 4. Gas, electricity, water 5. Interest free or concessional loans 6. Holiday expenses 7. Free or concessional travel |

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| | | <p>8. Free meals 9. Free education 10. Gifts, vouchers, etc. 11. Credit card expenses 12. Club expenses 13. Use of movable assets by employees 14. Transfer of assets to employee 15. Value of any other benefit/ amenity/ service/ privilege 16. Stock options (non-qualified options) 17. Tax paid by employer on non-monetary perquisite 18. Other benefits or amenities (<i>please enter the details in a separate text box</i>).</p> |
| 1c | Profits in lieu of salary as per section 17(3) | <p>Please select the nature of profits in lieu of salary from the given list and enter the value thereof. In case more than one profit in lieu of salary has been received during the year, please report each as a separate line item.</p> <p><u>List of types of profits in lieu of salary:-</u></p> <p>1. Any compensation due or received by an assessee from an employer or former employer in connection with the termination of his employment or modification thereto. 2. Any payment due or received by an assessee from an employer or former employer, or from a provident or other fund, sum received under Keyman Insurance Policy, including bonus on such policy. 3. Any amount due or received by an assessee from any person before joining any employment with that person, or after cessation of his employment with that person. 4. Any other (<i>please enter the details in a separate text box</i>).</p> |
| <p>In case you are employed with more than one employer during the year, please provide details of Gross Salary at column (1), as also break-up thereof at columns (1a), (1b) and (1c), separately for each employer, by adding multiple rows as necessary.</p> | | |
| 2 | Total Gross Salary | Please enter the aggregate amount of gross salary received from all employers during the year. |
| 3 | Less allowances to the extent exempt u/s 10 (Note: Ensure that it is included in Total Gross salary in (2) above) | <p>Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.</p> <p><u>List of allowances:-</u></p> |
| | | <p>Sec 10(5)- Travel concession/assistance received</p> <p>Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.</p> <p>Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India</p> <p>Sec 10(10)- Death-cum-retirement gratuity received</p> <p>Sec 10(10A)- Commuted value of pension received</p> <p>Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh</p> <p>Sec 10(10B) First proviso-Compensation limit notified by CG in</p> |

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| | | the Official Gazette |
| | | Sec 10(10B) Second proviso-Compensation under scheme approved by the Central Government |
| | | Sec 10(10C)- Amount received on voluntary retirement or termination of service |
| | | Sec 10(10CC)- Tax paid by employer on non-monetary perquisite |
| | | Sec 10(13A)- Allowance to meet expenditure incurred on house rent |
| | | Sec 10(14)(i)- Allowances or benefits, not in the nature of perquisite, specifically granted and incurred in the performance of the duties of an office or employment |
| | | Sec10(14)(ii)-Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment. |
| | | Any Other - In case of any other allowances enter the details in a text box provided. |
| 4 | Net Salary (2 – 3) | This is an auto-populated field representing the net amount, after deducting the exempt allowances [3] from the Gross Salary [2]. |
| 5 | Deductions u/s 16 (5a + 5b + 5c) | This is an auto-populated field representing aggregate of the amounts entered at fields (5a), (5b) and (5c) below. |
| 5a | Standard Deduction u/s 16(ia) | This is an auto-populated field as lower of 4 (Net Salary) or Rs. 50,000. |
| 5b | Entertainment allowance u/s 16(ii) | Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (<i>as per Part B of Form 16</i>) |
| 5c | Professional tax u/s 16(iii) | Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (<i>as per Part B of Form 16</i>) |
| 6 | Income chargeable under the Head 'Salaries' (4 - 5) | This is an auto-populated field representing the net amount, after claiming deductions under section 16 [5] against the Net Salary [4]. |

Schedule HP- Details of Income from House Property

| Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/Minor/Spouse/Others | |
|--|---|
| Field Name | Instruction |
| 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 | |
| Country | |
| Pin code/ Zip code | |
| Owner of the property | Please select the owner of the property from the dropdown menu: Self Minor Spouse Others |
| 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 |

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| | | <input type="checkbox"/> No |
| Your percentage of share in the Property | | If yes, please specify your percentage share in the property in the given box. |
| Name of Co-owners | | If yes, please specify the name, PAN/ Aadhaar No. and respective percentage shares of other co-owners of the property. Please add rows as necessary. |
| PAN/ Aadhaar No. of Co-owner(s) | | |
| Percentage share of the co-owners in property | | |
| Type of House property | | Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'. |
| Name(s) of Tenant | | 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/ Aadhaar No. 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. |
| PAN/ Aadhaar No. of Tenant(s) | | |
| PAN/TAN/ Aadhaar No. of Tenant(s) | | |
| 1a | Gross rent received/ receivable/ letable value during the year | If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year. |
| 1b | The amount of rent which cannot be realised | 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> |
| 1c | Tax paid to local authorities | Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc. |
| 1d | Total (1b + 1c) | This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> . |
| 1e | Annual Value (1a–1d) | 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'. |
| 1f | Annual value of the property owned | 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. |
| 1g | 30% of 1f | Please enter 30% of Annual Value of your share of your property. |
| 1h | Interest payable on borrowed capital | In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of |

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| | | 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. |
| 1i | Total (1g + 1h) | 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]. |
| 1j | Arrears/Unrealized Rent received during the year Less 30% | In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent. |
| 1k | Income from house property 1 (1f-1i+1j) | 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. | | |
| 2 | Income from house property 2 (2f-2i+2j) | This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above. |
| 3 | Pass through income/ loss, if any | The details of pass through income/ loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income/ loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation. |
| 4 | Income under the head "Income from house property" | 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 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 and B1 where capital gains 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. B4 or item No. B7. Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year as per Schedule 112A and 115AD(1)(b)(iii) proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be auto populated to B4a and B7a of Schedule CG. Thereafter, tax shall be charged at a flat rate of 10% in Schedule SI on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A3 and A4 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. B5, 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/ Aadhaar No. of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

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

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A7 of this Schedule. Further, in case any amount of pass through income 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-A7/ 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. A8/ 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. A9*) 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. A9 should be taken as item C.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54 or 54B or 54EC or 54F or 54GB or 115F. Deductions under sections 54 or 54EC or 54F or 54GB or 115F are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

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

with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A2e*+A3a*+A7a*) is addition of short-term capital gains reported at items Nos. A2e, A3a and A7a 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 (A2e* + A3a* + A7a*) 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 3 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

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

| S. No. | Financial Year | Cost Inflation Index |
|------------|----------------|----------------------|
| 1. | 2001-02 | 100 |
| 2. | 2002-03 | 105 |
| 3. | 2003-04 | 109 |
| 4. | 2004-05 | 113 |
| 5. | 2005-06 | 117 |
| 6. | 2006-07 | 122 |
| 7. | 2007-08 | 129 |
| 8. | 2008-09 | 137 |
| 9. | 2009-10 | 148 |
| 10. | 2010-11 | 167 |
| 11. | 2011-12 | 184 |
| 12. | 2012-13 | 200 |
| 13. | 2013-14 | 220 |
| 14. | 2014-15 | 240 |
| 15. | 2015-16 | 254 |
| 16. | 2016-17 | 264 |
| 17. | 2017-18 | 272 |
| 18. | 2018-19 | 280 |
| 19. | 2019-20 | 289 |

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, units of 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, units of 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 (FI)

| Field No. | Field Name | Instruction |
|-----------|--|--|
| 1 | S. No | Please enter the serial no. The row can be added was required |
| 2 | ISIN Code | Enter the International Securities Identification Number (ISIN code) in the text box. Note: In case the security or share does not have an ISIN Code, then use "INNOTAVAILAB" as ISIN Code. |
| 3 | Name of the Share/Unit | Please enter the name of share/unit in the given box |
| 4 | No. of Shares/Units | Enter the number of shares/units sold in the given box. |
| 5 | Sale-price per Share/Unit | Please enter the sale price per share/unit in the given box. |
| 6 | Full value consideration (Total Sale Value 4*5) | This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) |
| 7 | Cost of acquisition without indexation | The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9 |
| 8 | Cost of acquisition | Enter the amount in the text box. |
| 9 | If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6 | This field will be auto populated as the lower of Column 11 & Column 6 |
| 10 | Fair Market Value per share/unit as on 31st January,2018 | Enter the fair Market Value per share/unit as on 31st January,2018 in the text box. If shares/units are acquired after 31 January 2018 then please mention zero. |
| 11 | Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10) | This field will be auto-populated as the value of Column 4 multiplied with Column 10. |
| 12 | Expenditure wholly and exclusively in connection with transfer | Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box. |
| 13 | Total deductions (7+12) | This field will be auto populated as the sum of Column7+ Column 12 |
| 14 | Long term capital Gain Balance (6-13) Item B4 of LTCG Schedule of CG | This field will be auto-populated as the value at column 6- Value at Column 13. |

| | | |
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| | Item B7 of LTCG Schedule CG | |
| | Total of each column | These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14 |

Schedule-OS - Income from other sources

| S. No. | Field Name | Instruction |
|---------------|--|--|
| 1 | Gross income chargeable to tax at normal applicable rates | Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below. |
| 1a | Dividends, Gross[not exempt u/s 10(34) and 10(35)] | Please enter the amount of gross dividend income which is chargeable to tax at normal applicable rates. |
| 1b | Interest, Gross | Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/ loss in the nature of interest or any other interest income. |
| 1c | Rental income from machinery, plants, buildings etc., Gross | 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). |
| 1d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax | Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below. |
| 1di | Aggregate value of sum of money received without consideration | Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-. |
| 1dii | In case immovable property is received without consideration, stamp duty value of property | Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-. |
| 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 5% of the consideration, whichever is higher. |
| 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 | 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 |

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| | such consideration | 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. If any other income is in the nature of Family Pension, mention the amount in the field provided. For others, please specify nature and amount of such income. |
| 2 | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f elements relating to S.No. 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, 2e and 2f below. Please note, for Non-residents elements relating to S.No. 1 will be added only if TRC Flag is Y at Column No. 7 of S.No. 2f. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability. |
| 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 sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB. |
| 2b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | 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. |
| 2bi | Cash credits u/s 68 | Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68. |
| 2bii | Unexplained investments u/s 69 | Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69. |
| 2biii | Unexplained money etc. u/s 69A | Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A. |
| 2biv | Undisclosed investments etc. u/s 69B | Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B. |
| 2bv | Unexplained expenditure etc. u/s 69C | Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C. |

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|------|--|--|
| 2bvi | Amount borrowed or repaid on hundi u/s 69D | Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D. |
| 2c | Accumulated balance of recognized provident fund taxable u/s 111 | In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned. |
| 2d | Any other income chargeable at special rate (total of di to dxviii) | 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. |
| | List of types of income chargeable at special rate | <ul style="list-style-type: none"> (i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) (ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) (iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) (iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa) (v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) (vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac) (vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) (viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) (ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC (x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA |

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

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| | | PTI-115A(1)(b)(A)- Income from royalty & technical services |
| | | PTI-115A(1)(b)(B) Income from royalty & technical services |
| | | 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 received by an FII in respect of securities (other than units as per Sec 115AB) |
| | | PTI-115AD(1)(i) -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-115BBDA - Dividend Income from domestic company exceeding 10 Lakh |
| | | PTI-115BBF - Income from patent |
| | | PTI-115BBG - Income from transfer of carbon credits |
| | | PTI-115E(a) - Investment income |
| | | PTI-115BB - Winnings from lotteries, crossword puzzles etc. |
| | | PTI-115BBE - Income under section 68, 69, 69A, 69B, 69C or 69D |
| 2f | Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below) | <p>Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes.</p> <p>In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only.</p> <p>Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income.</p> |
| 3 | Deductions under section 57:-<i>(other than those relating to income</i> | Any claim of deduction u/s 57 relating to income under the head 'income from other sources' |

| | | |
|----------|---|--|
| | chargeable at special rates under 2a, 2b & 2d) | chargeable at normal applicable rates should be mentioned here. Deduction under column Family Pension will be available only if income is offered in column 1e Deduction under column “depreciation” will be available only if income is offered in column 1c |
| 4 | Amounts not deductible u/s 58 | 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 | Profits chargeable to tax u/s 59 | 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 | Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2f relating to 1) (If negative take the figure to 3i of Schedule CYLA) | 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] as reduced by deductions u/s 57 [item 3]& income chargeable at special rates specified in item 2f (related to item 1)and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5]. |
| 7 | Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative) | 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 | Income from the activity of owning and maintaining race horses | 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, 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. In case the net income computed at item 8e is negative, take this figure to item 6xi of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years. |

| | | |
|------------------|---|--|
| <p>9</p> | <p>Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative)</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> |
| <p>10</p> | <p>Information about accrual/receipt of income from Other Sources</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 of the nature referred to in section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)</p> |

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

If the net result of computation under the head ‘income from house property’, and ‘income from other sources chargeable at normal applicable rates’ is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from activity of owning and maintaining horse races and loss from long term or short term capital gain 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 and 3, in the relevant rows.

In column (4), 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 (xiii), please mention the total of current year losses set off out of the columns (2) and (3).
 In row (xiv), please mention the remaining loss under various heads i.e. house property loss at column (2) and loss from other sources at column (3).

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

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

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

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row. Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains. Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.

In column (3), 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 (3) should be captured in row (xiii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads set-off against positive income of the current year should be mentioned in row (xii) of column (2).

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 eight rows [row (i) to row (viii)] under various heads of income at respective columns [column (3) to column (6)].

The column no 3, 4&5 are further divided into 3 columns. Please enter the pass through loss distributed by business trust and investment fund to its unit holders as per provisions of 115UB.

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

In row (x), 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 (xi), 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 CG and Schedule OS as indicated below:

| Sr. No. | The fields in row no. xi "2020-21(Current year losses)" | Source of Auto-population |
|---------|---|---|
| 1 | House property loss (3c) | <i>(2xiv of schedule CYLA)</i> |
| 2 | Short-term capital loss (4c) | <i>(2x+3x+4x+5x) of item E of schedule CG</i> |
| 3 | Long-term capital loss (5c) | <i>(6x+7x+8x) of item E of schedule CG</i> |
| 4 | Loss from owning and maintaining race horses (6) | <i>(8e of schedule OS, if -ve)</i> |

In row (xii), 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", or 'capital gains', are allowed to be carried forward

for 8 assessment years. However, loss from the activity of owning and maintaining race horses can be carried forward only for 4 assessment years.

Schedule-VIA - Deductions under Chapter VI-A

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

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

| Column No. | Section | Nature of deduction | Instruction |
|------------|----------|---|---|
| | | <p>Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter VIA? (If yes, please fill S.No. "A" of Schedule DI)</p> <p>Tick <input type="checkbox"/> Yes <input type="checkbox"/> No</p> | <p>Please indicate whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter VI-A by ticking the applicable checkbox</p> <p>Yes No</p> <p>If yes is selected, please ensure that relevant details are mentioned at S. No. "A" of schedule DI</p> <p># - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020</p> |
| 1a | 80C | Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc. | <p>Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs.1,50,000.</p> |
| 1b | 80CCC | Deduction in respect of contribution to certain Pension Funds | <p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs. 1,50,000.</p> |
| 1c | 80CCD(1) | Deduction in respect of contribution to pension scheme of Central Government | <p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The deduction u/s 80CCD(1) is restricted to upper limit of 10% of salary, in the case of an employee, and 20% of gross total</p> |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|------------------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | <p>income, in any other case.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be further restricted to maximum limit of Rs. 1,50,000.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1d | 80CCD(1B) | Deduction in respect of contribution to pension scheme of Central Government | <p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1e | 80CCD(2) | Deduction in respect of contribution of employer to pension scheme of Central Government | <p>Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD.</p> <p>The amount eligible is subject to maximum limit of 10% of salary in case the nature of employer selected is other than Central Government.</p> <p>In case the nature of employer selected is Central Government, the amount eligible is subject to maximum limit of 14% of Salary.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 1f | 80D | Deduction in respect of health insurance premia | <p>This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1g | 80DD | Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability | <p>Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.</p> <ol style="list-style-type: none"> 1. Dependent person with disability 2. Dependent person with severe disability <p>The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 1h | 80DDB | Deduction in respect of medical treatment etc. | <p>Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount.</p> <p>1. Self or Dependent 2. Senior Citizen – Self or Dependent</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000.</p> |
| 1i | 80E | Deduction in respect of interest on loan taken for higher education | <p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E.</p> |
| 1j | 80EE | Deduction in respect of interest on loan taken for residential house property | <p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/ 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE.</p> |
| 1k | 80EEA | Deduction in respect of interest on loan taken for certain house property | <p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2019 to 31 March 2020 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA.</p> <p>In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed.</p> |
| 1l | 80EEB | Deduction in respect of purchase of electric vehicle. | <p>Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year.</p> |
| 1m | 80G | Deduction in respect of donations to certain funds, charitable institutions, etc. | <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> |

| | | | |
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| 1n | 80GG | Deduction in respect of rents paid | <p>Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.</p> |
| 1o | 80GGA | Deduction in respect of donation for scientific research or rural development | <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/- unless such sum is paid by any mode other than cash.</p> |
| 1p | 80GGC | Deduction in respect of contributions given by any person to Political parties | <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> <p>This deduction is not admissible for any sum contributed by way of cash.</p> |
| Table 2. Part C, CA and D – Deduction in respect of other incomes/other deduction | | | |
| 2q | 80QQB | Deduction in respect of royalty income, etc., of authors of certain books other than text-books. | <p>Please enter the eligible amount of deduction in respect of income by way of royalty or copyright fees for any book of literary, artistic or scientific nature u/s 80QQB.</p> <p>Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakh.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the head 'income from other sources' in Schedule OS.</p> |
| 2r | 80RRB | Deduction in respect of royalty on patents. | <p>Please enter the eligible amount of deduction in respect of income by way of royalty in respect of patents registered under the Patents Act, 1970.</p> <p>Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakh.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the head 'income from other sources' in Schedule OS.</p> |
| 2s | 80TTA | Deduction in respect of interest on deposits in savings account | <p>In case you are an individual, not being a '<i>resident senior citizen</i>', or HUF, and your gross total income includes income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTA in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year.</p> |

| | | | |
|-----------|--------------|--|---|
| 2t | 80TTB | Deduction in respect of interest on deposits in case of senior citizens | <p>In case you are a 'resident <i>senior citizen</i>', and your gross total income includes income by way of interest on deposits with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTB in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.</p> <p>'<i>Senior citizen</i>' means an individual resident in India who is of the age of 60 years or more at any time during the previous year.</p> |
| 2u | 80U | Deduction in case of a person with disability | <p>This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability.</p> <p>If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options:</p> <p>1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000</p> |
| 2v | | Total Deductions | <p>Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (<i>item 1</i>) and total deduction claimed under part C, part CA and part D (<i>item 2</i>).</p> |

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

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

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

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

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

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

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

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

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

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

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

Schedule 80D - Deduction in respect of health insurance premia

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

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

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

In this Schedule, please furnish the assessee is required to fill 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 under the section shall be 18.5 percent of the adjusted total income computed under the said 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).

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 for the current assessment year exceeding the AMT liability for the current assessment year.

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

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

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

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

Schedule-SI – Income chargeable to tax at special rates

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

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

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

| | | |
|-----------|---|--|
| | | [3ii] and unabsorbed agricultural losses [3iii]. |
| 3v | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details | 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 |
| 4 | Other exempt income, (including exempt income of minor child) | In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount. |
| 5 | Income not chargeable to tax as per DTAA | 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. |
| 6 | Pass through income not chargeable to tax (Schedule PTI) | The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI. |
| 7 | Total (1 + 2 + 3+ 4 + 5 + 6) | Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year. This is an auto-populated figure representing the sum of figures computed as interest income at column [1], dividend income at column [2], net agricultural income at column [3], other exempt income at column [4], income not chargeable to tax as per DTAA at column [5] and pass through income not chargeable to tax at column [6]. |

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

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

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

| Field Name | Instruction |
|-------------------------------------|---|
| Investment entity covered by | Please select the section under which Business Trust/ |

| | |
|--|--|
| section 115UA/115UB | Investment fund is covered from dropdown menu:- Section 115UA Section 115UB |
| Name of business trust/ investment fund | Enter the name the name of business trust/investment fund in column no 3 . |
| PAN of the business trust/ investment fund | Enter the PAN of the business trust /investment fund in the text box in column no 4. |
| Head of Income & Current year income | Please enter the amount of current year income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section) |
| Share of current year loss distributed by Investment fund | Enter the amount of current year loss distributed by the investment fund in Column no 8. |
| Net Income/ Loss (7-8) | 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] |
| TDS on such amount, if any | 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 FSI - Details of Income from outside India and tax relief

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

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

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

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

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

Please ensure that the details of foreign tax credit and income are reported in Form 67 in order to claim credit.

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

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

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

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

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

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

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

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

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

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

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

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are 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)

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

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

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

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

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

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

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

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

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

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not
- (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.
 - (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 at column (9) and the relevant Schedule of the ITR at column (10) and (11).

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

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India 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 1st January, 2019 to 31st 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 1st April, 2019 to 31st 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 1st April, 2019, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

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

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

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

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

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

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

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

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

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

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

The assets required to be reported in this Schedule include immovable assets viz. land and building ; financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand, movable assets viz. jewellery, bullion, vehicles, yachts, boats, aircraft etc.

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

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

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

(b) precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

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

(a) the cost price of such asset to the assessee; or

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

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

(a) the cost of such asset to be reported will be the cost for which the previous owner of the asset acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or.

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

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

Schedule DI – Details of Investments

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

- (i) Part A - If there is any investment/ deposit/ payments made between 01.04.2020 to 30.06.2020[#] for the purpose of claiming any deduction under Part B of Chapter VI-A.
- (ii) Part B- If “yes” is selected in case of Deemed capital gain as referred in item A6a & B10a of schedule CG

| Field No. | Field Name | Instruction |
|-----------|--|--|
| A | Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA | |
| 1 | Section | Section will be auto-populated from Part B of Schedule VI-A if deduction is claimed |
| 2 | Eligible amount of deduction during FY 2019-20 (As per Schedule VIA- Part B- Deductions in respect of certain payments) | Eligible Amount of deduction will be auto-populated from Part B of Schedule VI-A |
| 3 | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020[#] (Out of Col No.2) | Please enter deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 [#] # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |
| B | Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB | |
| | Long Term Capital Gain | |
| 1 | Section | Section will be auto-populated from S.No. B10a of schedule CG |
| 2 | Amount utilised out of Capital Gains account (As per S. No. B10a of Schedule CG) | Amount will be auto-populated from S.No. B10a of schedule CG |

| | | |
|----------|--|--|
| 3 | Amount utilised between 01.04.2020 to 30.06.2020* | Please enter amount utilised between 01.04.2020 to 30.06.2020* |
| | Short Term Capital Gain | |
| 1 | Section | Section will be auto-populated from S.No. A6a of schedule CG |
| 2 | Amount utilised out of Capital Gains account (As per S. No. A7a of Schedule CG) | Amount will be auto-populated from S.No. A6a of schedule CG |
| 3 | Amount utilised between 01.04.2020 to 30.06.2020* | Please enter amount utilised between 01.04.2020 to 30.06.2020* * - Time-limit relaxed to 30.09.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |

Part B – TI -Computation of total income

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

| Field No. | Field Name | Instruction |
|-----------|-----------------------------------|--|
| 1 | Salaries | Please enter net income chargeable under the head ‘salaries’ as computed at item No. 6 of Schedule S. |
| 2 | Income from house property | Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, |

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| | | as permissible. |
| 3 | Capital gains | <p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p> <p>In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should instead be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).</p> |
| 4 | Income from other sources | <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> |
| 5 | Total of head wise income | <p>Please enter the aggregate of incomes computed under various heads in this column.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [column (1+2+3c+4d)]</p> |
| 6 | Losses of current year to be set off against 5 | <p>Please enter the aggregate of losses computed under the heads of house property and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the</p> |

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| | | <p>Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2) and (3) of Schedule CYLA.</p> |
| 7 | Balance after set off current year losses (5-6) | <p>Please enter remaining current year income after inter-head set-off of current year losses.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [column (5)] as reduced by current year losses allowed to be set-off [column (6)].</p> |
| 8 | Brought forward losses to be set off against 7 | <p>Please enter the aggregate of losses brought forward from earlier years under the heads of house property, capital loss, loss from horse races 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 total of brought forward losses set-off with current year income as per columns (2) of Schedule BFLA.</p> |
| 9 | Gross Total income (7-8) | <p>Please enter remaining current year income after allowing for adjustment of brought forward losses</p> <p>This is an auto-populated figure taken as balance of current year income [column (7)] as reduced by brought forward losses allowed to be set-off against such income [column (8)].</p> |
| 10 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule Sl.</p> |
| 11 | Deductions under Chapter VI-A | <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>The total claim of deductions under Chapter VI-A should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)].</p> |
| 12 | Total income | <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 [column (9)] as reduced by total deductions claimed under chapter VI-A [column (11)].</p> |
| 13 | Income which is included in 12 and chargeable to tax at special rates | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income computed at column (12).</p> |

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| | | This figure should be taken from column (i) of Schedule SI. |
| 14 | Net agricultural income/ any other income for rate purpose | 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. Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form. |
| 15 | Aggregate income (12 - 13 + 14) | Please compute aggregate income in this column as Total Income [column (12)] reduced by the income chargeable at special rates [column (13)] and increased by the amount of net agricultural income [column (14)] for rate purposes. |
| 16 | Losses of current year to be carried forward | Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years. This figure should be taken head-wise total of row (xii) of Schedule CFL. |
| 17 | Deemed income under section 115JC | Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year. Please ensure to fill up Schedule AMT of this ITR form. |

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

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

| Field No. | Field Name | Instruction |
|-----------|---|---|
| 1 | Tax payable on deemed income under section 115JC | In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT. Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively. |
| 2 | Tax payable on total income | Please compute tax payable on total income as per normal provisions in this column. |

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| | | <p>In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 15 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> |
| 3 | Rebate under section 87A | Please enter the amount of tax rebate admissible u/s 87A, if any. |
| 4 | Tax payable after rebate | Please compute the net tax payable after rebate in this column. |
| 5 | Surcharge | Please compute surcharge leviable on net tax liability in this column. |
| 6 | Health and Education Cess @ 4% | Please compute health and education cess leviable@ 4% on net tax payable and surcharge. |
| 7 | Gross tax liability | Please compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 4, 5 and 6 respectively. |
| 8 | Gross tax payable | 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 7</i>]. |
| 9 | Credit u/s 115JD of tax paid in earlier years | <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> |
| 10 | Tax payable after credit u/s 115JD | Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable). |
| 11 | Tax relief | <p>In column 11(a), please enter the amount of tax relief admissible in respect of arrears or advance of salary received during the year computed as per section 89.</p> <p>In column 11(b), please enter the amount of 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 11(c), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> |

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| | | In column 11(d), please compute the aggregate of claims of tax relief in the above columns. |
| 12 | Net tax liability (10 - 11d) | In this column, please compute net tax liability payable for the year after allowing the tax relief admissible. |
| 13 | Interest and fee payable | <p>In column 13(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 13(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 13(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 13(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 31stDecember, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31stDecember, 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 13(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p> |
| 14 | Aggregate liability (12 + 13e) | In this column, please enter the aggregate amount of tax, interest and fee payable for the year. |
| 15 | Taxes Paid | <p>In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.</p> <p>The details of these tax payments should be mentioned at column 20 of Part B-TTI.</p> |
| 16 | Amount payable | In case the aggregate amount payable [column (14)] is higher than the taxes paid for the year [column (15e)], please compute the net amount payable after claiming credit of taxes paid. |
| 17 | Refund | In case the taxes paid for the year [column (15e)] is higher than the aggregate amount payable [column (14)], please compute the net amount refundable. |
| 18 | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) | Please provide the details of all the savings 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 |

| | | |
|-----------|---|--|
| | Select Yes or No | 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' |
| | IFS Code of the bank (SWIFT code in case of foreign bank) | Please enter the IFS Code of the Bank (11 digits) or SWIFT Code in case of foreign bank account. |
| | Name of the Bank | Please enter name of the Bank |
| | Account Number (IBAN in case of foreign Bank Accounts) | Please enter account number of the Bank |
| | Country of Location | In case of non-resident, please provide country of location of bank |
| | IBAN | In case of non-resident, please provide IBAN |
| 19 | 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? | In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'. |

TRP Details

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

Item No.20 - 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 from Salary

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

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

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

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| | | this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2). |
| 11 & 12 | Corresponding receipt offered | <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 receipt 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> |
| 13 | TDS credit being carried forward | Please enter the amount of remaining TDS credit which is being carried forward to subsequent years. |

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

| Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector. | | |
|--|--|---|
| Column No. | Field Name | Instruction |
| 2 | Tax deduction and Tax Collection Account Number of the Collector | Please enter the TAN of the Collector. |
| 3 | Name of the Collector | Please enter the name of the Collector. |
| 4 | Tax collected | Please enter the total amount of tax collected at source (TCS) during the year. |
| 5 | Amount out of (4) being claimed | Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head of income. |
| 6 | Amount out of (4) being claimed in the hands of spouse, if section 5A is applicable | Please enter the amount of TCS credit which is being claimed in the hands of spouse, in case section 5A is applicable. |

Verification:

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

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

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

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and

correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

Tax Computation Table

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

| | Income | Tax Liability |
|---|--------------------------------|---|
| 1 | Upto ₹2,50,000 | Nil |
| 2 | Between ₹2,50,001 – ₹5,00,000 | 5% of income in excess of ₹2,50,000 |
| 3 | Between ₹5,00,001 – ₹10,00,000 | ₹12,500 + 20% of income in excess of ₹5,00,000 |
| 4 | Above ₹10,00,000 | ₹1,12,500 + 30% of income in excess of ₹10,00,000 |

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

| | Income | Tax Liability |
|---|--------------------------------|---|
| 1 | Upto ₹3,00,000 | Nil |
| 2 | Between ₹3,00,001 – ₹5,00,000 | 5% of income in excess of ₹3,00,000 |
| 3 | Between ₹5,00,001 – ₹10,00,000 | ₹10,000 + 20% of income in excess of ₹5,00,000 |
| 4 | Above ₹10,00,000 | ₹1,10,000 + 30% of income in excess of ₹10,00,000 |

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

| | Income | Tax Liability |
|---|--------------------------------|---|
| 1 | Upto ₹5,00,000 | Nil |
| 2 | Between ₹5,00,001 – ₹10,00,000 | 20% of income in excess of ₹5,00,000 |
| 3 | Above ₹10,00,000 | ₹1,00,000 + 30% of income in excess of ₹10,00,000 |

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

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

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

Please note, the withdrawal of enhanced surcharge on the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income Tax Act shall not be available to HUF.

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

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

List of Category A Rules for ITR 2 are as below:

| S. No. | Description of Rules | Mapping of Rules for ITR 2 |
|--------|--|---|
| 1 | Assessee should enter valid Mobile Number | If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid. |
| 2 | ITR cannot be uploaded by minor. Only legal guardian can perform the required functions. | If PAN in personal info and verification PAN is same AND date of birth of the assessee is less than 18 years. |
| 3 | HUF cannot claim relief u/s 89 | In Filing status assessee is HUF, S. No. .11a in Part B-TTI cannot be claimed i.e., 11a > 0 |
| 4 | "Name" does not match with the "Name" as per the PAN database. | The name as entered by you in the return does not match with the name as per the PAN date base |
| 5 | Tax payer claiming benefit of senior citizen & super senior citizen, but date of birth is not matching with the PAN date base | The Date of Birth mentioned in Part A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base/ Aadhaar Database Note: This rule is applicable only if status of assessee is individual |
| 6 | If original return is filed under section 142(1) then revised return cannot be filed | If original return is filed under section 142(1) then revised return cannot be filed |
| 7 | Whether you have held unlisted equity shares at any time during the previous year? Flag is Y then the details should be filled | Taxpayer has mentioned "Y" for Whether you have held unlisted equity shares at any time during the previous year but has not provided the relevant details |
| 8 | In Filing status 5A Flag is Y then schedule 5A should be filled | In Filing status 5A Flag is Y but details in schedule 5A are not filled |
| 9 | Whether this return is being filed by a representative assessee? Flag is Y then details should be provided | In Filing status 'Whether this return is being filed by a representative assessee?' Flag is Y then details should be provided |

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| 10 | In Part A General, Return is being filed by Representative Assessee but the PAN quoted in representative assessee field is not same as the PAN who is trying to upload the return. | In Part A General, Return is being filed by Representative Assessee, but the PAN quoted in return is not same as the PAN who is trying to upload the return. |
| 11 | If in verification part representative is selected from dropdown of capacity, then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in part -A general must be filled | Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled. |
| 12 | In Part A General, "Are you filing return of income under Seventh proviso to Section 139(1) " Flag is Y then the details should be filled | In Part A General, "Are you filing return of income under Seventh proviso to Section 139(1) " Flag is Y but details are not filled |
| 13 | Whether you were Director in a company at any time during the previous year? Flag is Y then the details should be filled | Taxpayer has mentioned "Y" for Whether you were Director in a company at any time during the previous year? but has not provided the relevant details |
| 14 | Being Resident or Resident but not Ordinarily resident Individual question "Please select whether you want to claim the benefit u/s 115H or not" should be answered. | B61iii>0 and resident status is "RES or NOR" and 115H is "No" |
| 15 | Taxpayer is a non-resident and showing income under section 115BBF | In Filing status Residential Status is "Non Resident" and S. No. . 2cxvi of Schedule OS is greater than Zero. Note: S.No. 2d of schedule OS is filled under 15BBF |
| 16 | Please enter valid TAN Number | All fields where TAN is filled by taxpayer |
| 17 | In Schedule 5A, S. No. . 4 total is not equal to sum of S. No. . (1+2+3) for all the columns. | In Schedule 5A, S. No. . 4 Total should be equal to sum of S. No. . (1+2+3) Note : check for all 4 column |
| 18 | If assessee is Resident then Dividend Income u/s 10(34) shown as exempt should not be more than Rs.1000000/- | In "Schedule EI" if value at field Dividend income from domestic company is more than Rs.10,00,000 and residential status is resident or not ordinarily resident |
| 19 | In Schedule EI S. No. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI | If in Schedule EI S. No. . 6 is not equal to the sum of amount of net income/loss col. of S. No. .1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund |
| 20 | In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns. | In "Schedule EI" in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in individual columns. |

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| 21 | In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income" | In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income" |
| 22 | In Schedule EI S. No. 7 should be equal to sum of S. No. 1+2+3+4+5+6 | Schedule EI S. No. 7 is not equal to sum of S. No. 1+2+3+4+5+6 |
| 23 | In "Schedule EI" in the Net Agricultural income for the year should be equal to (Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) – Expenditure incurred on agriculture –Unabsorbed agricultural loss of previous eight assessment years) | Schedule EI S. No. 3iv is not equal to S. No. i-ii-ii Note: This rule will be applicable only when output of S. No. .i-ii-iii is positive |
| 24 | In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT. | The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT |
| 25 | In Schedule Part BTTI, Credit under section 115JD of tax paid in earlier years should be equal to the S. No. . 5 of Schedule AMTC. | In Part B TTI, the value in pt. 9 -Credit under section 115JD of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch AMTC |
| 26 | In Schedule AMT, S. No. 1 should be equal to S. No. 12 of Part BTI | In Schedule AMT, S. No. 1 is not equal to S. No. . 12 Total Income of Part BTI |
| 27 | In Schedule AMT, S. No. 3 Adjusted Total Income under section 115JC should be equal to sum of S. No. 1 +2a | In Schedule AMT, S. No. 3 is not equal to sum of S. No. . 1 + 2a |
| 28 | In Schedule AMT, S. No. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA | In Schedule AMT, S. No. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA |
| 29 | In Schedule AMTC, S. No. 1 should be equal to S. No. 1d of Part BTTI | In Schedule AMTC, S. No. 1 is not equal to S. No. 1d of Part BTTI |
| 30 | In Schedule AMTC, S. No. 2 should be equal to S. No. 7 of Part BTTI | In Schedule AMTC, S. No. 2 is not equal to S. No. . 7 gross tax liability of Part BTTI |
| 31 | In Schedule AMTC, S. No. 3 should be equal to S. No. 2-1 | In Schedule AMTC, S. No. 3 is not equal to S. No. 2-1 if 2 is greater than 1 |
| 32 | In Schedule AMTC, S. No. 3 should be equal to zero when S. No. 2 is less than or equal to S. No. . 1 | In Schedule AMTC, S. No. 3 should be equal to zero when S. No. 2 is less than or equal to 1 |
| 33 | In Schedule AMTC, S. No. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] should be equal to Total of item no. 4c | In Schedule AMTC, S. No. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] is not equal to Total of item no. 4c |

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| 34 | In Schedule AMTC, S. No. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] should be equal to Total of item no. 4D. | In Schedule AMTC, S. No. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] is not equal to Total of item no. 4D. |
| 35 | No Deemed income in schedule AMT computed but tax as per AMT computed in Schedule Part BTTI. | Part B TTI S. No. . 1a is not consistent with S. No. . 4 of Schedule AMT |
| 36 | In Schedule AMT, S. No. 4 tax payable under section 115JC should be equal to 18.5% of S. No. 3, provided S. No. 3 is greater than 20lacs | S. No. 4 of AMT should be greater than zero when S. No. 3 is exceeding 20 Lakhs and S. No. 2a is greater than zero (I.e., S. No. 4 of AMT > 0 but value in S. No. 3 <= 20 lakhs and S. No. 2a <0) |
| 37 | In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2 | In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2 |
| 38 | In "Schedule AMTC" Balance AMT Credit Carried Forward should be equal to the sum of (Balance brought forward to the current assessment year) - (AMT Credit Utilized during the Current Assessment Year) | In "Schedule AMTC" Col. D Balance AMT Credit Carried Forward should be equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year) |
| 39 | In Schedule AMTC, Set off in earlier assessment years cannot be claimed for AY 2020-21 | In schedule AMTC S. No. 4(B2) for AY 2020-21 is greater than zero |
| 40 | In schedule SI, S. No. i1 is not equal to S. No. 2c of schedule OS | In schedule SI, S. No. i1-"111 accumulated PF (column - Income(i))" is not equal to S. No. 2c (Income benefit) of schedule OS |
| 41 | In schedule SI, S. No. ii1 is not equal to S. No. 2civ of schedule OS | In schedule SI, S. No. ii1-"111 accumulated PF (column - Tax benefit(ii))" is not equal to S. No. 2civ (tax benefit) of schedule OS |
| 42 | If no special Income shown then tax at special rates should not be computed. | Part B TTI S. No. . 2b is not equal (consistent) with total of Tax benefit thereon (ii) (Col.(ii)) of Schedule SI |

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| 43 | Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI | <p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2d is not equal</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 44 | Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI | <p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2e is not equal</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 45 | Special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule OS S. No. 2a is not equal to corresponding income in schedule SI | <p>amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in S. No. 2a of schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 46 | Special income u/s115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule OS S. No. 2b is not equal to corresponding income in schedule SI | <p>amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in S. No. 2b of schedule OS</p> |

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| 47 | Special income under Income from other sources chargeable at special rates in India as per DTAA offered in schedule OS S. No. 2f is not equal to corresponding income in schedule SI | amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in S. No. 2f of schedule OS |
| 48 | In Schedule SI, amount at column (ii) Tax thereon should be equal to taxable income (*) special rate | If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA |
| 49 | In Schedule SI tax computed cannot be null if income is greater than zero | In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG DTAA |
| 50 | In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10 should be consistent with all the special incomes of Schedule SI | In Schedule B TI, S. No. 10 is not equal to total of column (income (i)) of schedule SI |
| 51 | Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity-oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income as per schedule BFLA | Total of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to S. No. 3iii of schedule BFLA |
| 52 | Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to corresponding income as per schedule BFLA | Total of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI is not equal to S. No. 5vii 3iv of schedule BFLA |
| 53 | Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to corresponding income as per schedule BFLA | Total of income u/s 112 (LTCG on others), 115E(a) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SI is not equal to S. No. 5x 3viii of schedule BFLA |

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| 54 | Sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should be equal to corresponding income as per schedule BFLA | Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A is not equal to S. No. 3vii of schedule BFLA |
| 55 | Total of all special incomes at (i) should match with total income in schedule SI | Total of all special incomes at (i) should match with total income in schedule SI |
| 56 | In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns | Total of all tax on special incomes at (ii) should match with total tax in schedule SI |
| 57 | Deduction u/s 80CCD (1) is not applicable to HUF . | If Status is other than "individual" and value at field 80CCD(1)-Field (c) of schedule VIA is more than "Zero" |
| 58 | Deduction u/s 80CCD(1B) is not allowed to HUF. | If Status is other than "individual" and value at field 80ccd(1b) - Field (d) of schedule VIA is more than "Zero" |
| 59 | Deduction u/s 80CCD(2) is not allowed to HUF. | Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80CCD(2)" -(e)in schedule VIA is greater than zero. |
| 60 | Deduction u/s 80E is not allowed to HUF. | Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80E"(i)in schedule VIA is greater than zero. |
| 61 | Deduction u/s 80EE is not allowed to HUF. | Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EE"(j) in schedule VIA is greater than zero. |

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| 62 | Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen person who is resident or not ordinary resident. | In "Part-A General" if Date of Birth is on or before 01.04.1960 and the value in system calculated field 80TTA is more than Zero and Residential status is resident Note: This rule will not be applicable if HUF is selected under status. Note: RES includes NOR |
| 63 | Assessee not being a senior citizen should not claim deduction under section 80TTB | In "Part-A General" if date of birth is on or after 02.04.1960 and the value in system calculated field 80TTB is more than Zero. |
| 64 | Deduction u/s 80U is not allowed to HUF. | If status is selected as "HUF" "Personal info" And value in field (u) "80U" in schedule VIA in greater than zero. |
| 65 | Deduction u/s 80EEA is not allowed to HUF | Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEA"(k) in schedule VIA is greater than zero. |
| 66 | Deduction u/s 80EEB is not allowed to HUF | Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEB"(l) in schedule VIA is greater than zero. |
| 67 | Deduction u/s 80DD is not allowed to Non Resident. | Residential Status selected as "Non Resident" but S. No. (g): 80DD in Schedule VI-A is greater than ZERO. Note :Check only for individual status |
| 68 | Deduction u/s 80DDB is claimed by Non resident. | Residential Status selected as "Non Resident" but S. No. (h): 80DDB in Schedule VI-A is greater than ZERO. Note :Check only for individual status |
| 69 | Deduction u/s 80U is claimed by Non resident. | Residential Status as "Non resident" but S. No. 2(u): 80U in Schedule VI-A is greater than ZERO. Note :Check only for individual status |
| 70 | Deductions claimed under Chapter VI-A should not be greater than "Gross Total Income" | In Chapter VI A (Field reference v) of system calculated claim shall not exceed the 'Gross Total Income' (Field reference 9). |
| 71 | In Schedule VIA, amount claimed in deduction u/s 80GGA should not be different from the amount claimed in Schedule 80GGA | In chapter VIA part B value at field 'o' system calculated is not consistent with total eligible amount of donation Schedule 80GGA . |
| 72 | In Schedule Part BTI- Deduction under Chapter VI-A is not consistent with the total of all deductions in Schedule VIA' | In Schedule VI A, sum of S. No. 1a to 2 u is not consistent with total deduction S. No. . 2v limited to S. No. . (9-10) |

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| 73 | Deduction u/s 80QQB is not applicable to Non resident individuals & HUF. | Residential Status as "Non resident" but S. No. 2(q): 80QQB in Schedule VI-A is greater than ZERO. |
| 74 | Deduction u/s 80QQB is not applicable to Non resident individuals & HUF. | Status is selected "HUF" but S. No. 2(q): 80QQB in Schedule VI-A is greater than ZERO. |
| 75 | Deduction u/s 80RRB is not applicable to Non resident Individuals & n HUF. | Residential Status as "Non resident" but S. No. 2r: 80RRB in Schedule VI-A is greater than ZERO. |
| 76 | Deduction u/s 80RRB is not applicable to Non resident Individuals & n HUF. | Status is selected "HUF" but S. No. 2(r): 80RRB in Schedule VI-A is greater than ZERO. |
| 77 | In Schedule VIA, deduction u/s 80RRB plus 80QQB claimed is more than the income entered in Schedule OS S. No. 1e | Value at field 'q+r' under Part C deduction is greater than sum of Schedule OS S. No. 1e |
| 78 | "Losses of current year to be carried forward" at "Part B TI" is different with the "Total of Current year losses" of Schedule CFL. | In Part B TI, the value in Pt 16-Losses of current year to be carried forward (total of row xi of Schedule CFL) should flow from be equal to total of row xi of Sch CFL |
| 79 | Short Term Capital Loss at Schedule CFL is not equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG. | Enter sum of ((2x+3x+4x+5x) of item E of schedule CG in the field 4Cxi of Short Term Capital Loss in Sch CFL Note: This rule will be applicable if return is filed under section 139(1) |
| 80 | Long Term Capital Loss at Schedule CFL is not equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG. | Enter sum of ((6x+7x+8x) of item E of schedule CG in the field 5Cxi of Short Term Capital Loss in Sch CFL Note: This rule will be applicable if return is filed under section 139(1) |
| 81 | House Property Loss at Schedule CFL is not equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA". | Enter the value mentioned at 2xii 2xiv of schedule CYLA in the field 3c(xi) of schedule CFL |
| 82 | In, Schedule BFLA S. No. 2(xi) is not equal to S. No. 6(x) of CFL | Schedule BFLA S. No. 2(xi) should be equal to S. No. 6(x) of CFL |
| 83 | In Schedule BFLA S. No. 2(ii) is not equal to S. No. 3c(x) of CFL | Schedule BFLA S. No. 2(ii) should be equal to S. No. 3c(x) of CFL |
| 84 | In "Schedule BFLA 2xii Total of brought forward loss set off should be equal to sum of (2ii+ 2iii+2iv + 2v+ 2vi + 2vii + 2viii + 2ix + 2xi) | Schedule BFLA S. No. 2xii should be equal to sum of S. No. (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2ix+2x+2xi) |
| 85 | In Schedule PTI Col. 9 is not equal to output of Col 7-8 | In schedule PTI Col. 9 is not equal to output of Col. 7-8 |
| 86 | In Schedule PTI, S. No. .iia Short Term is not equal to sum of ai+aii | In schedule PTI, S. No. .iia Short Term should be equal to sum of ai+aii |
| 87 | In Schedule PTI, S. No. .iib Long Term is not equal to sum of bi+bii | In schedule PTI, S. No. .iib Long Term should be equal to sum of bi+bii |

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| 88 | In Schedule PTI, S. No. . iii Other Sources is not equal to sum of a+b | In schedule PTI, S. No. . iii Other Sources should be equal to sum of a+b |
| 89 | In Schedule PTI, S. No. . iv Income claimed to be exempt is not equal to sum of a+b+c | In schedule PTI, S. No. . iv Income claimed to be exempt should be equal to sum of a+b+c+.... |
| 90 | In schedule FSI total of column e "Tax relief available in India(e)= (c) or (d) whichever is lower" should match with e(i) + e(ii) + e(iii) + e(iv) i.e Salary + House Property + Capital Gains + Other Sources. | In schedule FSI, column e is not lower of column c or column d |
| 91 | Schedule FSI is not applicable if residential status is non resident | In Part A General, residential status is Non Resident and details are filled in Schedule FSI |
| 92 | In schedule FSI total of column b "Income from outside India (included in PART B-TI) should match with b(i) + b(ii) + b(iii) + b(iv) i.e Salary + House Property + Capital Gains + Other Sources. | In Schedule FSI, Total should be equal to sum of S. No. . (i+ii+iii+iv) |
| 93 | In schedule TR field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A | In Schedule TR, S. No. 2 is not equal to sum of col no 1d if col no e is 90/90A |
| 94 | In schedule TR field 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 91. | In Schedule TR, S. No. 3 is not equal to sum of col no 1d if col no e is 91 |
| 95 | Schedule TR is not applicable if residential status is non resident | In Part A General, residential status is Non Resident and details are filled in Schedule TR |
| 96 | In schedule TR field "Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)" should match with total of column "Tax paid outside India" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number". | In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country |
| 97 | In schedule TR field "Total tax relief available (total of (e) of Schedule FSI in respect of each country" should match with total of column "Tax relief available in India (e) = (c) or (d) whichever is lower" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number". | 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 |

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| 98 | Total Income is greater than 50 Lakhs, but Schedule AL is not filled. | when Total Income (Pt No. 12 in Part B TI) is greater than 50,00,000 and any/all (Amount (cost related fields)of the fields in Schedule AL is NULL. |
| 99 | In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down | Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled though in schedule "Verification" Verification capacity is selected as "Representative" from drop down |
| 100 | In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected". | If in "Schedule TCS" S. No. 6 is more than TOTAL OF S. No. 4 & 5 |
| 101 | In "Schedule Part B TTI" 15d Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2019 for A.Y 2019-20. | In "Schedule Part B TTI" 15d Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21. |
| 102 | In "Schedule Part B TTI" point 15a "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2018 and 31/03/2019. | In "Schedule Part B TTI" point 15a "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020. |
| 103 | In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column | Total is not equal to sum of individual values mentioned in column 5 |
| 104 | In "Schedule Part B-TTI" in 15(c) of TCS should be equal to the value entered in total of column 5 of 22D | In "Schedule Part B-TTI" in 15(c) of TCS should be equal to the value entered in total of column 5 of 22D |
| 105 | In Schedule TCS, Total TCS claimed is not equal to sum of individual values | In schedule TCS -Total of column TCS claimed is not equal to Sum of individual values of column |
| 106 | TAN of employer in Schedule TDS on Salary is not matching with TAN of Employer in Details of salary | TAN of employer in Schedule TDS on Salary is not matching with TAN of Employer in Details of salary |
| 107 | In schedule TDS2 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2" | If Col 6 : "Amount b/f" & Col 7 "Amount deducted" of Schedule TDS2 (Other than salary) are filled in the same row. |
| 108 | In schedule TDS As per Form 16C, TDS claimed cannot be more than Gross income disclosed | TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS as per Form 16C |
| 109 | In schedule TDS Other than Salary, TDS claimed cannot be more than Gross income disclosed | TDS -2 & 3, Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS other than Salary |

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| 110 | Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 9 of TDS2. | If in schedule "TDS other than salary, TDS is claimed in column "Claimed in own hands" AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. |
| 111 | Corresponding Income offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be filled since TDS is claimed in column 6 of TDS3. | If in schedule "TDS as per Form 16C", TDS is claimed in claimed in own hands AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. |
| 112 | In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted". | If in Schedule TDSC(1) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim. |
| 113 | In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted". | If in Schedule TDSC(2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim. |
| 114 | HUF cannot have TDS on salary | Assessee is "HUF" or and amount in schedule TDS on salary is more than zero |
| 115 | In Schedule TDS (2)/(3), TDS credit relating to other person is selected than the PAN of other person should be provided | In Schedule TDS Other than Salary and TDS as per Form 16C, dropdown is selected as "other person" in column 2 but PAN is not provided. |
| 116 | In Schedule TDS (2)/(3),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should not be filled | If Schedule TDS Other than Salary and TDS as per Form 16C, Any dropdown is selected in column 2 but TAN of deductor or PAN of buyer is not provided. |
| 117 | In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary". | In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary". |

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| 118 | Tax computation has been disclosed but GTI (Gross Total Income) is nil or 0 | <p>In "Part B TI" schedule, all fields from "Salaries" to "Gross Total Income" should be ZERO or NULL (Field reference 1 to 9)</p> <p>AND</p> <p>"Adjusted Total Income under section 115JC(1)" should be ZERO or NULL (Field No. 3 of Schedule AMT)</p> <p>AND</p> <p>In "Part B TTI" schedule, any field from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" (Field reference 1 to 7) is greater than ZERO.</p> |
| 119 | The value in pt.3av -"Total Short term " in Part B TI should be equal to total of pt. (3ai + 3aii + 3aiii +3aiv) | In schedule -Part B TI the value in pt. 3av -"Total Short term " IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv) |
| 120 | The value in pt.3biv -"Total Long term " in Part B TI should be equal to total of pt. (3bi+3bii+3biii) | In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii) |
| 121 | In Schedule Part BTI, the amount of "Total Capital Gains" is different with the sum of "Short Term and Long Term Capital Gains". | In schedule -Part B TI the value in pt. 3c -"Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv) |
| 122 | "Total Income from other sources" at Schedule B TI is different with the sum of "Individual incomes from Other Sources head". | In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c) |
| 123 | The Total value of all heads of income should be equal to sum of individual heads of income. | In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2 + 3c+ 4d) |
| 124 | Tax Payments claimed in "Part B-TTI" are different with the claims made in Schedule TDS/TCS/Schedule IT. | <p>If Total of pt15a (Advance Tax) & 15d(Self-Assessment Tax) i.e. pt15a+pt15d is NOT EQUAL TO the amount total field (5) in "pt. 20A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 15b is NOT EQUAL TO sum of Total value of col 5(Total tax deducted) in pt. 20B (TDS from salary) Total value of col 9 (Amount claimed in own hands) in pt. 20C</p> <p>OR</p> <p>If value in pt. 15c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 20D</p> |

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| 125 | Income claimed under the head Salaries in Part B TI, but Schedule Salary is not filled | In Part B TI ,the value in Pt1 -"Salaries" is greater than zero AND this value is NOT EQUAL TO "Income chargeable under the Head 'Salaries' " field of Schedule Salary (Total field Includes salary from all employers)(All the fields of schedule salary are blank) |
| 126 | Income claimed under the head House Property in Part B TI, but Schedule HP is not filled | In Part B TI , the value in Pt2 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties) |
| 127 | Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. 3ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG" |
| 128 | Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. 3aia -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iia of item E of Sch CG" |
| 129 | Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. 3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iiv of item E of Sch CG" |
| 130 | Income claimed under the head Short-term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG | In Part B TI , the value in Pt. 3aiv -"Short term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG" |
| 131 | Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. 3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG" |
| 132 | Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. 3bia -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG" |
| 133 | Income claimed under the head Long term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG | In Part B TI , the value in Pt. 3biii -"Long term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG" |

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| 134 | "Income from sources other than from owning Race Horses & Income chargeable at special rate" is claimed at Sch-Part B TI, but Sch-OS is not filled | In Part B TI , the value in Pt. 4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS |
| 135 | "Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled | In Part B TI , the value in Pt. 4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS |
| 136 | "Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled | In Part B TI , the value in Pt. 4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS |
| 137 | "Losses of current year set off against income from all the heads" is different with the "Total losses set off" at Schedule CYLA. | The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xiii" and "3xiii " and Schedule CYLA |
| 138 | Brought forward losses set off against Balance Income is different with "Total of brought forward losses set off" at Schedule BFLA. | The value in Pt. 8- Brought forward losses set off against 7 (2xii of Schedule BFLA) of Part B TI is not equal to 2xii of Schedule BFLA |
| 139 | Gross Total Income is not matching with sum of the Incomes individually offered. | In part B ,TI ,the value of GTI(pt. 9) is not equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) Note : If result is -ve, restrict to Zero. |
| 140 | "Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" "Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" "Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" | In Part B TI, the value in field 12(Total Income) should be value of pt.9-11 "ROUNDING OFF +5 or -5 as per Sec 288 DONE In Total Income field" |
| 141 | In Schedule Part BTTI, S. No. 1d Total tax payable on deemed total income (1a+1b+1c) should be equal to sum of S. No. 1a+1b+1c | In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c) |
| 142 | "Tax Payable on Total Income" is different with the sum of (Normal Tax plus Special Tax minus Rebate on Agricultural Income). | In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c) |
| 143 | The amount at "Tax payable" is different with the amount of [Tax Payable on Total Income minus Rebate u/s 87A] | In Part B TTI, the value in pt. 4 is not equal to value (2d -3) |

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| 144 | The amount at "Gross tax liability" is different with the sum of (Tax Payable, Surcharge & Education Cess) | In Part B TTI, the value in pt. 7 is not equal to total of (4 + 5iv +6) |
| 145 | "Relief claimed under section 90/90A in Part B TTI" is different with "Amount entered in Schedule TR" | In Part B TTI, the value in field pt. 11b is not equal to value in pt. 2 of Schedule TR |
| 146 | "Relief claimed under section 91 in Part B TTI" is different with "Amount entered in Schedule TR" | In Part B TTI, the value in field pt. 11c is not equal to value in pt. 3 of Schedule TR |
| 147 | "Total Tax Relief" is different with the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91). | In Part B TTI, the value in pt. 11d is not equal to total of (11a + 11b +11c) |
| 148 | "Total Interest and Fee Payable" is different with the sum of "Interest u/s 234A + 234B + 234C+ Fee payable u/s 234F" | In Part B TTI , the value in pt. 13e is not equal to total of (13a + 13b + 13c+13d) . |
| 149 | "Aggregate liability" is different with the sum of "Net tax liability plus Total Interest Payable" | In Part B TTI, the value in pt. 14 is not equal to the total of (12 + 13e) |
| 150 | "Total Taxes Paid" is different with the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax" | In Part B TTI, the value in point 10e is not equal to (15a+15b+15c+15d). |
| 151 | IFSC under "Bank Details" is not matching with the RBI database | IFSC provided under "BANK ACCOUNT" at S. No. 18 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at S. No. 18 of Part B-TTI is not matching with the RBI database. |
| 152 | Rebate u/s 87A is not allowed to Non resident. | Residential Status selected as "Non Resident" but S. No. 3: 87A in Part B - TTI is greater than ZERO. |
| 153 | Rebate u/s 87A is not allowed to HUF | Status selected as "HUF" but S. No. 3: 87A in Part B - TTI is greater than ZERO. |
| 154 | Rebate u/s 87A is claimed by Resident or Non Ordinarily Resident Individual having Total income more than Rs. 5 lakhs. | In Part B TI: SL No. 14: Total Income is more than 5 Lakh but S. No. 3: 87A in Part B - TTI is greater than ZERO. Note: The rule is applicable where the assessee is 'Resident or Resident but not Ordinarily Resident 'under Residential Status in India (for Individual) |
| 155 | Deductions claimed at "Part B TI" but "Schedule VI-A" is not filled | In Part B TI, value in Pt.11 Deduction under Chapter VI-A is greater than zero AND In field (2v) of "Sch VI A ",is" "Zero" or "NULL". |
| 156 | Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest payable". | If in Schedule Part-B TTI, S. No. 17 is not equal to the sum of S. No. 15e- 14 (only if the difference is positive) |

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| 157 | Tax payable Amount is not matching with the difference of "Total Tax and "Interest payable" and "Total Taxes Paid". | If in Schedule Part-B TTI, S. No. 16 is not equal to the sum of S. No. 14- 15e (only if the difference is positive) |
| 158 | No "Income details" or "Tax computation" are provided in ITR but details regarding "Taxes Paid" have been provided! | <p>In Schedule "Salaries" SUM of row nos.(1a , 1b , 1c) of all employers is EQUAL TO ZERO or Null AND</p> <p>In Schedule "House Property (HP)" SUM of(row no. 1(a) + Arrears/unrealized rent iS. No. 1(j) of properties) + S. No. 2 is EQUAL TO ZERO or Null +</p> <p>Schedule CG- SUM of row no. Total of all S. No. A(1)(a)(i) , A(2)(a),A(3)(a) (only if positive),A(3)(b)(only if positive),A(4)(aia),A(4)(aia),A(4)(aia),A(5)(aia), A(5)(aia), A7, {Total of all S. No. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(ii)(a), B(4)(a), B5a, B6(i)a(ia), B6(i)(aia), B6(ii)(a)(ia), B6(ii)(aia),B6(iii)(a)(ia), B6(iii)(aia), ,B8a,B8d, B9a(ia), B9(aia), +</p> <p>Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null +</p> <p>In Schedule "Other Source" SUM of row no. 1(a),1(b),1(c),1(d),1(e),2(a),2(c),2(d) ,2(e) and 8(a) is EQUAL TO ZERO or Null AND</p> <p>In Schedule "Exempt income" SUM of row no. 1,2,3(i),4 and 6 is EQUAL TO ZERO or Null AND</p> <p>In "Part B TTI" schedule, all fields from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" (Field reference 1 to 7) is ZERO or NULL AND</p> <p>In "Part B TTI" schedule, ANY of the fields from "Advance tax paid" to "Total Taxes Paid" is greater than ZERO (Field reference 15a, 15b, 15c, 15e) Note : The field reference 15d "Self-Assessment Tax" is excluded from above rule [Because individual having beneficiary interest outside India have to mandatorily file return before due date even if taxable income is < Basic exemption limit and 234F is levied if filed after due date.]</p> |
| 159 | In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in S. No. . 3 of Schedule EI | If value at field 14 of part B TI is not equal to sum of S. No. 3 of EI |
| 160 | In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A is not equal to the value entered in "v" of Schedule VIA or (9-10) of PART-BTI which ever is lower. | <p>In schedule B TI, S. No. 11 is not equal to S. No. 2v of schedule VI-A</p> <p>Note : This check will be limited to 9-10 of Part BTI</p> |

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| 161 | In "Schedule Part B-TI" in '7' Balance after set off current year losses should be equal to value of S. No. 5- S. No. 6 of Schedule Part BTI | The value in pt. 7 of Part BTI is not equal to pt. 5-6 |
| 162 | In Part BTI, S. No. 17 Deemed income under section 115JC should be equal to S. No. 3 of Schedule AMT | The value in pt. 17 of Part BTI is not equal to pt.3 of Schedule AMT |
| 163 | In "Schedule Part B-TI" in '15' Aggregate income should be equal to the sum of 12-13+14 | S. No. 15 of schedule B TI is not equal to S. No. 12-13+14 Note : This rule depends on "total income" +Status+ Residential status + Date of birth |
| 164 | In "Schedule Part B-TTI" Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability | If S. No. 8 is not equal to S. No. 1d or 7 whichever is higher |
| 165 | In Schedule Part BTTI, S. No. 10 Tax payable after credit u/s 115JD should be equal to sum of S. No. 8 -9 | S. No. 10 is not equal to sum of S. No. 8 -9 in Schedule Part BTTI Note: This rule is applicable if SI No. 8 is higher than 9 |
| 166 | In Schedule Part BTTI, S. No. 12 Net tax liability is should be equal to S. No. 10-11d | S. No. 12 is not equal to S. No. 10-11d Note: This rule is applicable if 10 is greater than 11d |

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| <p>167</p> | <p>Taxpayer can not offer income chargeable at special rates in Schedule Part B-TI without mentioning the same in respective schedules</p> | <p>In Part B-TI, S. No. . 3.a.i STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income A2ie, A2iie, A3a, A7a (15% only) fields are zero/null OR In Part B-TI, S. No. . 3.a.ii STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income A4e, A7b (30% only) fields are zero/null OR In Part B-TI, SI No. 3.b.i LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income S. No. . B3ie, B3iie, B4c, B6ie, B6iie, B6iie, B7c, B8c, B11a1, B11a2 (10% only) fields are zero/null OR In Part B-TI, LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income S. No. . B1e, B2e, B5c, B8f, B9e, B10, B11b (20% only) fields are zero/null OR In Part B-TI, SI No. 4b OS special income is MORE THAN ZERO AND in sch. OS, all relevant income S. No. . 2 (OS special incomes only) and DTAA-OS fields are zero/null. AND In schedule SI, total of column i is less than to SUM of (STCG 30%, STCG 15%, LTCG 10%,LTCG 20% & OS special income in schedule BTI) (Ignore +/- 100)</p> <p>(Defective rule should be triggered only when assessee has filled only Specific fields as mentioned in above condition in Schedule BTI and no other schedule is filled i.e. Schedule SI, CG & OS.)</p> |
| <p>168</p> | <p>In "Schedule BFLA" in 3(xiii) Current year's income remaining after set off Total should be equal to the sum of (3i + 3ii + 3iii + 3iv + 3v+ 3vi + 3vii + 3viii+ 3ix + 3x + 3xi)</p> | <p>Schedule BFLA S. No. xiii should be equal to sum of S. No. (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix +3x+ 3xi)</p> |
| <p>169</p> | <p>In Schedule BFLA, Col. 3 is not equal to Col. 1- Col. 2</p> | <p>In Schedule BFLA, Col. 3 (Current year's income remaining after set off) should be equal to Col. 1 (Income after set off, if any, of current year's losses as per 4 of Schedule CYLA) - Col. 2 (Brought forward loss set off)</p> |
| <p>170</p> | <p>In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA</p> | <p>Schedule BFLA S. No. 1i should be equal to S. No. (4ii of schedule CYLA)</p> |

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| 171 | In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA | Schedule BFLA S. No. 1ii should be equal to sl no(4iii of schedule CYLA) |
| 172 | In schedule BFLA 1(iii) "Short-term capital gain taxable @ 15%" should match with 4(iv) of schedule CYLA | Schedule BFLA S. No. 1iii should be equal to sl no(4iv of schedule CYLA) |
| 173 | In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA | Schedule BFLA S. No. 1iv should be equal to sl no(4v of schedule CYLA) |
| 174 | In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA | Schedule BFLA S. No. 1v should be equal to sl no(4vi of schedule CYLA) |
| 175 | In schedule BFLA 1(vi) "Short-term capital gain taxable at special rates in India as per DTAA" should match with 4(vii) of schedule CYLA | Schedule BFLA S. No. 1vi should be equal to sl no(4vii of schedule CYLA) |
| 176 | In schedule BFLA 1(vii) "Long-term capital gain taxable @ 10%" should match with 4(viii) of schedule CYLA | Schedule BFLA S. No. 1vii should be equal to sl no(4viii of schedule CYLA) |
| 177 | In schedule BFLA 1(viii) "Long term capital gain taxable @ 20%" should match with 4(ix) of schedule CYLA | Schedule BFLA S. No. 1viii should be equal to sl no(4ix of schedule CYLA) |
| 178 | In Schedule BFLA, S. No. 1ix is not equal to S. No. 4x of schedule CYLA | Schedule BFLA S. No. 1ix should be equal to sl no(4x of schedule CYLA) |
| 179 | In schedule BFLA 1(x) "Net income from other sources chargeable at normal applicable rates." should match with 4(xi) of schedule CYLA | Schedule BFLA S. No. 1x should be equal to sl no(4xi of schedule CYLA) |
| 180 | In schedule BFLA 1(xi) "Profit from owning and maintaining race horses" should match with 4(xii) of schedule CYLA | Schedule BFLA S. No. 1xi should be equal to sl no(4xii of schedule CYLA) |
| 181 | In schedule CYLA S. No. . 2xiii should not be more than Rs. 200000 | In schedule CYLA S. No. . 2xiii cannot be more than Rs. 200000 |
| 182 | "House property loss claimed at Schedule CYLA" is different with the amount at "Schedule HP". | If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)]. |
| 183 | "Other sources loss at Schedule CYLA" is different with the amount at "Schedule OS". | If 3i of Schedule CYLA is more than Zero, AND Value in 4i-3(i) of Schedule CYLA is not equal to[(-1) value Multiplied by (6 of Schedule OS)]. |

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| 184 | In Schedule CYLA, S. No. 2xiii Total loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii) should be equal to sum of 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii | In Schedule CYLA, S. No. 2xiii i.e Total loss set off should be equal to sum of(2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii) |
| 185 | In Schedule CYLA, S. No. 3xiii Total loss set off (3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xi+3xii) should be equal to sum of 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xii | In Schedule CYLA, S. No. 3xiii i.e Total loss set off should be equal to sum of(3ii + 3iii+ 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x+3xii) |
| 186 | In Schedule CYLA, S. No. 2xiv i.e Loss remaining after set-off is not equal to the output of S. No. 2i-2xiii | In Schedule CYLA, S. No. 2xiv, Loss remaining after set-off is not equal to the output of S. No. 2i-2xiii Note : if result is -ve, restrict to Zero |
| 187 | In Schedule CYLA, S. No. 3xiv i.e. Loss remaining after set-off is not equal to the output of S. No. 3i-3xiii | In Schedule CYLA, S. No. 3xiv, Loss remaining after set-off is not equal to the output of S. No. 3i-3xiii Note : if result is -ve, restrict to Zero |
| 188 | In Schedule CYLA, Col No. 4 Current year's Income remaining after set off is not equal to the output of Col No. 1-2-3 | In Schedule CYLA, Col No. 4 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3 Note : if result is -ve, restrict to Zero. Check for all rows. |
| 189 | In Schedule CYLA Short term capital gain @15% should be equal to S. No. 9ii of item E of Schedule CG | Value in 1iv of Schedule CYLA is not equal to S. No. 9ii of item E of schedule CG |
| 190 | In Schedule CYLA Short term capital gain @30% should be equal to S. No. 9iii of item E of Schedule CG | Value in 1v of Schedule CYLA is not equal to S. No. 9iii of item E of schedule CG |
| 191 | In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to S. No. 9iv of item E of Schedule CG | Value in 1vi of Schedule CYLA is not equal to S. No. 9iv of item E of schedule CG |
| 192 | In Schedule CYLA Short term capital gain taxable at DTAA rates should be equal to S. No. 9v of item E of Schedule CG | Value in 1vii of Schedule CYLA is not equal to S. No. 9v of item E of schedule CG |
| 193 | In Schedule CYLA Long term capital gain taxable @10% should be equal to S. No. 9vi of item E of Schedule CG | Value in 1viii of Schedule CYLA is not equal to S. No. 9vi of item E of schedule CG |
| 194 | In Schedule CYLA Long term capital gain taxable @20% should be equal to S. No. 9vii of item E of Schedule CG | Value in 1ix of Schedule CYLA is not equal to S. No. 9vii of item E of schedule CG |
| 195 | In Schedule CYLA Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to S. No. 6 of Schedule OS | In Schedule CYLA, enter amount in 1xi equal to 6 of Schedule OS. (provided 6 is positive) |

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| 196 | In Schedule CYLA Profit from owning and maintaining race horses should be equal to S. No. 8e of Schedule OS | In Schedule CYLA, enter amount in 1xii equal to S. No. . 8e of Schedule OS. (provided 8e is positive) |
| 197 | In Schedule CYLA Salary Income should be equal to S. No. 6 of Schedule Salary | Value in 1ii of Schedule CYLA is not equal to 6 of Schedule S |
| 198 | In Schedule 112A, Col. 6 Total Sale Value is not equal to Col. 4*Col. 5 | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 Note : round of each field total for +2 or -2. |
| 199 | In Schedule 112A, Col. 7 Cost of acquisition without indexation is not higher of Col. 8 and Col. 9 | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 200 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 is not lower of Col. 6 and Col. 11 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 |
| 201 | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) is not equal to Col. 4*Col. 10 | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note : round of each field for +2 or -2. |
| 202 | In Schedule 112A, Col. 13 Total deductions is not equal to sum of Col. (7+12) | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +2 or -2. |
| 203 | In Schedule 112A, Col. 14 Balance is not equal to the output of Col. 6-Col. 13 | In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +2 or -2. |
| 204 | In Schedule 112A, Total is not equal to the sum of individual rows | In Schedule 112A, Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows Note : round of each field total for +2 or -2. |
| 205 | In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value is not equal to Col. 4*Col. 5 | In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 Note : round of each field for +2 or -2. |
| 206 | In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation is not higher of Col. 8 and Col. 9 | In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 207 | In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 is not lower of Col. 6 and Col. 11 | In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 |

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| 208 | In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) is not equal to Col. 4*Col. 10 | In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note : round of for +2 or -2. |
| 209 | In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions is not equal to sum of Col. (7+12) | In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +2 or -2. |
| 210 | In Schedule 115AD(1)(iii) proviso, Col. 14 Balance is not equal to the output of Col. 6-Col. 13 | In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +2 or -2. |
| 211 | In Schedule 115AD(1)(iii) proviso, Total is not equal to the sum of individual rows | In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of S. No. . (1+2+3+4+.....) Note : round of each field total for +2 or -2. |
| 212 | Donee PAN is same as "Assessee PAN" or "PAN at Verification" | If "PAN of the donee" in Sch 80G (if filled) is equal to PAN entered in Part A General or as entered in verification part |
| 213 | In Schedule 80G, amount of deduction computed should not be more than the eligible amount | In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G) |
| 214 | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-. | in Schedule 80G, S. No. A , amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0 |
| 215 | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-. | in Schedule 80G, S. No. B, amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0 |
| 216 | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-. | in Schedule 80G, S. No. C, amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0 |
| 217 | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-. | in Schedule 80G, S. No. D , amount in cash > 2000 and (eligible amount of donation - donation in other mode) > 0 |
| 218 | In Schedule 80G (A) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" | in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode |
| 219 | In Schedule 80G (B) "Donations e "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" | in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode |

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| 220 | In Schedule 80G (C) "Donations entitled for 100% deduction with out qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" | in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode |
| 221 | In Schedule 80G (D) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" | in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode |
| 222 | In Schedule 80G (E) Donations should be equal to (A+B+C+D) | In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii) |
| 223 | In Schedule 80GGA Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" | in Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode |
| 224 | in Schedule 80GGA, Total Donation is not equal to the sum of (i+ii) | in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii) |
| 225 | Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 10,000/-. | In Sch 80GGA, amount entered in donation in cash is more than 10,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation. |
| 226 | Donee PAN is same as "Assessee PAN" or "PAN at Verification" | If "PAN of the donee" in Sch 80GGA (if filled) is equal to PAN entered in Part A General or as entered in verification part |
| 227 | In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value. | Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f " in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero |
| 228 | In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %. | In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%. |
| 229 | In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value. | If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties). |
| 230 | Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero | In case the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero |
| 231 | Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax | Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null |
| 232 | When "House Property" is "Self-occupied", Interest on borrowed capital from HP is more than 2 lakhs. | If type of House property is selected as "SOP", and sum of value at field 1h, 2h....n..... of Schedule HP is greater than 2 lakh. |

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| 233 | Value at field 4 is NOT Equal to Sum of SI no. 1k+2K+3 | If the value at field 4 is NOT Equal to Sum of SI no. 1k+2K+...+3 |
| 234 | In case of type of property is let out or deemed let out than Gross rent received/ receivable/ lettable value should be more than zero | In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero. |
| 235 | In Schedule HP, S. No. 1e - Annual Value should be output of S. No. (1a-1d) | In "Schedule HP" if the value at field 1e is NOT Equal to Sum of SI no. (1a-1d) |
| 236 | In Schedule HP, S. No. 1d -Total should be output of S. No. (1b+1c) | In "Schedule HP" if the value at field 1d is NOT Equal to Sum of SI no. (1b+1c) |
| 237 | In Schedule HP, S. No. 1i -Total should be output of S. No. (1g+1h) | In "Schedule HP" if the value at field 1i is NOT Equal to Sum of SI no. (1g+1h) |
| 238 | In Schedule HP - S. No. 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j | In "Schedule HP" if the value at field 1k is NOT Equal to Sum of SI no. (1f-1i+1j) |
| 239 | In Schedule HP, S. No. 3 Pass through income should be equal to the amount of HP income mentioned in Schedule PTI | Schedule HP S. No. . 3 is not equal to the sum of net income col. 9 of S. No. . (i) of Sch PTI against all the Names of business trust / investment fund |
| 240 | In Schedule HP, more than two house is claimed to be self occupied/ annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property | In Schedule HP, more than two house is claimed to be self occupied or annual lettable value for the properties is zero or null for more than two house propertiesand interest on borrowed capital has been claimed as deduction for more than two self occupied property |
| 241 | Deduction under section 80D for Self and Family cannot be greater than 25000 | In Schedule 80D, value at field 1a is greater than 25000 |
| 242 | In Schedule 80D, Deduction at S. No. . 1a is not equal to sum of S. No. (i+ii) | In Schedule 80D, Deduction at S. No. . 1a should be equal to sum of S. No. (i+ii) Note : This validation need to be checked if (i+ii) < 25000 |
| 243 | Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000 | In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000 |
| 244 | Deduction under section 80D for Self and Family (Senior Citizen) cannot be greater than 50000 | In Schedule 80D, value at field 1b is greater than 50000 |

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| 245 | In Schedule 80D, Deduction at S. No. . 1b is not equal to sum of S. No. (i+ii+iii) | In Schedule 80D, Deduction at S. No. . 1b should be equal to sum of S. No. (i+ii+iii) Note : This validation need to be checked if (i+ii+iii) < 50000 |
| 246 | Deduction under section 80D for Parents cannot be greater than 25000 | In Schedule 80D, value at field 2a is greater than 25000 |
| 247 | In Schedule 80D, Deduction at S. No. . 2a is not equal to sum of S. No. (i+ii) | In Schedule 80D, Deduction at S. No. . 2a should be equal to sum of S. No. (i+ii) Note: This validation to be checked if value at (i+ii) is less than 25000 |
| 248 | Deduction under section 80D for Parents (Senior Citizen) cannot be greater than 50000 | In Schedule 80D, value at field 2b is greater than 50000 |
| 249 | In Schedule 80D, Deduction at S. No. . 2b is not equal to sum of S. No. (i+ii+iii) | In Schedule 80D, Deduction at S. No. . 2b should be equal to sum of S. No. (i+ii+iii) Note : This validation need to be checked if (i+ii+iii) < 50000 |
| 250 | Eligible amount of deduction under section 80D cannot be greater than 100000 | In Schedule 80D, S. No. . 3 Eligible amount of deduction is greater than 100000 |
| 251 | In Schedule 80D, Eligible amount of deduction at S. No. . 3 is not equal to sum of S. No. (1a+1b+2a+2b) | In Schedule 80D, Eligible amount of deduction at S. No. . 3 should be equal to sum of S. No. (1a+1b+2a+2b) subject to GTI Note: This validation to be checked if value at 1a+1b+2a+2b is less than 100000 |
| 252 | In Schedule VIA, deduction claimed u/s 80G is more than the eligible amount of donation mentioned in Schedule 80G | In schedule VIA , value in field 80G (Pt. m) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL". |
| 253 | In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled | In schedule VI A , value in field 80GGA (Pt. o) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL". |
| 254 | Deduction under section 80D is claimed in Sch VI A but details not provided in Schedule 80D | In Schedule VIA , value in field 80D (Pt. f) System calculated value is greater than zero AND In "80D schedule", the field S. No. . 3 "Eligible Amount of Deduction" field is "Zero" or "NULL". |

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| 255 | 80D claimed in Sch VI A is not equal to Eligible amount of deduction of Schedule 80D | In Schedule VIA , value in field 80D (Pt. f) is not equal to the field S. No. . 3 "Eligible Amount of Deduction" of Schedule 80D subject to GTI |
| 256 | In Schedule S, S. No. 1 Gross Salary (1a + 1b + 1c) should be consistent with sum of S. No. 1a+1b+1c | In "Schedule S" if value at S. No. 1 is not equal to sum of S. No. 1a+1b+1c Note : This check also needs to be done when there are multiple employment details |
| 257 | In Schedule S, S. No. 2 Total Gross Salary (from all employers) should be sum of S. No. 1 +....n | In "Schedule S", S. No. 2 Total Gross Salary should be sum of S. No. 1 +.... Of all employers. |
| 258 | In Schedule S, S. No. 3 Allowances to the extent exempt u/s 10 is not equal to the sum of all the dropdowns | In Schedule S, S. No. 3 Allowances to the extent exempt u/s 10 should be sum of all the dropdowns |
| 259 | In Schedule S, S. No. 4 Net Salary should be output of S. No. 2 - 3 | In "Schedule S", if value at S. No. 4 is not equal to difference of S. No. 2-3 Note: This rule will be applicable if 2 is greater than 3 |
| 260 | In Schedule S, S. No. 5 Deductions u/s 16 (5a+5b+5c) should be equal to sum of 5a+5b+5c | In "Schedule S" If value at S. No. 5 is not equal to sum of Sl.n 5a+5b+5c |
| 261 | In Schedule S, S. No. 6 Income chargeable under Salaries should be output of S. No. 4-5 | In "Schedule S" If value at 6 is not equal to difference of 4-5 Note: This rule will be applicable if 4 is greater than 5 |
| 262 | Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed Rs20 lakhs | Deduction under Sch S in 3 "Exemption u/s 10(10) for gratuity "is more than Sch S in (1a) "Gratuity" OR Deduction under Sch S -3 "Exemption u/s 10(10) for gratuity" is more than Rs. 20 Lakhs. |
| 263 | In Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " should not be more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the S. No. 1a of all employers of Sch S | If in Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " is more than (50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the S. No. 1a of all employers of Sch S which ever is lower |
| 264 | In Sch S in Field 3 dropdown value of "Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette " more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the S. No. 1c in Sch S OR Rs. 50000/- | In Schedule Salary, S. No. . 3 Exempt Allowance u/s10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme can not exceed Rs.5,00,000 |

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| 265 | In Sch S in Field 3 dropdown value of "Sec 10(10B) Second proviso - Compensation under scheme approved by the Central Government " should not be more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in the S. No. 1c in Sch S or Rs. 500000/- | In Schedule Salary, S. No. . 3 Exempt Allowance u/s 10(10B)(i)-Retrenchment Compensation received in respect of schemes not approved cannot exceed Rs.500,000 |
| 266 | In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Total of Gross Salary at S. No. . 2 as reduced by House Rent Allowance (of all the employers) | In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Total of Gross Salary at S. No. . 2 as reduced by House Rent Allowance (of all the employers) |
| 267 | Sum of Drop downs in S. No. . 1a of Schedule S should be equal to SI No. 1a | If 1a of Schedule S is not equal to sum of drop down of 1a |
| 268 | Sum of Drop downs in S. No. . 1b of Schedule Should be equal to SI No. 1b | if 1b of Schedule S is not equal to sum of drop down of 1b |
| 269 | Sum of Drop downs in S. No. . 1c of Schedule S should be equal to SI No. 1c | If 1c of Schedule S is not equal to sum of drop down of 1c |
| 270 | Entertainment allowance 16(ii) will not be allowed for employees other than government. | If Nature of Employer" is other than Central or State government or PSU and Value in field 5b is more than "Zero" Note: This rule shall be applicable only when none of the employer is Central or State Government or PSU. |
| 271 | In Schedule Salary, Entertainment allowance will be allowed only to the extent of Rs 5000 or 1/5 of salary whichever is less for Central Govt and State Government employees u/s 16(ii) | If Nature of Employer" is Central or State government or PSU and Value in field 5b is more than 5000 or 1/5th of Basic Salary at 1a Note : this rule is applicable only if one of the "nature of employer" is select as "Central govt." or "state govt." or PSU |
| 272 | In Schedule Salary, Professional tax u/s 16(iii) will not be allowed for Pensioners | In Sch Salary, If all Nature of Employer" is "pensioners" and Value in field 5c is more than "Zero" Note : this rule will be applicable only if "nature of employment" is selected as "pensioner" in all blocks |
| 273 | Entry in Sch S - 1a- S. No. .13 shall not be allowed against more than one Employer. | Entry in Sch S - 1a- S. No. .13 (Gratuity) shall not be allowed against more than one Employer. |
| 274 | Entry in Sch S - 1a- S. No. .12 shall not be allowed against more than one Employer. | Entry in Sch S - 1a- S. No. .12(commuted pension) shall not be allowed against more than one Employer. |
| 275 | In schedule S standard deduction exceeds 50,000 or Net Salary | Schedule S S. No. 5a should not exceed 50,000 or net salary as per S. No. 4 whichever is less |

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| 276 | In Schedule OS, S. No. 1 Gross amount chargeable to tax at normal applicable rates should be equal to the sum of S. No. 1a+1b+1c+1d+1e | In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to S. No. 1 |
| 277 | In Schedule OS, S. No. 3c Deduction u/s 57 should be equal to the sum of S. No. 3a(i)+3a(ii)+3b | In Schedule OS - Sum of 3a(i)+3a(ii)+3b is not equal to 3c) |
| 278 | In Schedule OS, S. No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null than S. No. 3b Depreciation should not be greater than zero | In Schedule OS - 1c is equal to zero or null and S. No. 3b is greater than zero |
| 279 | In Schedule OS, S. No. 7 Income from other sources (other than from owning race horses) should be equal to sum of S. No. 2+6 | In Schedule OS - Sum of S. No. 2+6(enter 0 if negative) is not equal to S. No. 7 |
| 280 | In Schedule OS, S. No. 8 Income from the activity of owning and maintaining race horses should be equal to sum of S. No. 8a-8b+8c+8d | In Schedule OS - Sum of 8a-8b+8c+8d is not equal to S. No. 8e |
| 281 | In Schedule OS, S. No. 9 Income under the head" Income from Other Sources" should be equal to sum of S. No. (7 +8e) | In Schedule OS - Sum of 7 + 8e(take 8e is zero if negative) is not equal to S. No. 9 Note: This rule will be applicable only if 8e is zero or more than zero |
| 282 | In "Schedule OS" 2e should be equal to sum of all the drop downs | In "Schedule OS" if 2e is not equal to sum of all the drop downs |
| 283 | In Schedule OS, S. No. 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) should be equal to sum of S. No. 1di+1dii+1diii+1div+1dv | value at S. No. 1d is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv |
| 284 | Taxpayer is a non-resident and showing income under section 115BBF | In Filing status Residential Status is "Non Resident" andS. No. . 2dxvi-115BBF of Schedule OS is greater than Zero. |
| 285 | In Schedule OS -column 3 of table 2f, the sum of dropdown value of 1a should not exceed the field 1a "Dividend , Gross" | In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1a at column 3 of table 2f is more than value at field '1a'. |
| 286 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1b should not exceed the field 1b "Interest, Gross" | In Schedule OS the sum of all the dropdown value of Col 2 Amount of income of 1b at column 3 of table 2f is more than value at field '1b'. |

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| 287 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross" | In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 1c at column 3 of table 2f is more than value at field '1c'. |
| 288 | In Schedule OS - column 3 of table 2f, the sum of dropdown value 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 the sum of all the dropdown value of Col 2 Amount of income of 1d at column 3 of table 2f is more than value at field '1d'. |
| 289 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB" | In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 2a at column 3 of table 2f is more than value at field '2a'. |
| 290 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2d should not exceed the field 2d "Any other income chargeable at special rate" above | In Schedule OS the sum of all the dropdown value of Col 2 of Amount of Income of 2d at column 3 of table 2f is more than value at field '2d'. |
| 291 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2e at Col 2 Amount of Income should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates" above | In Schedule OS the sum of all the dropdown value of Col 2 of Amount of Income of 2e at column 3 of table 2f is more than value at field '2e'. |
| 292 | 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 S. No. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6 Note: For Non-Residents DTAA portion related to S. No. . 1 to be reduced only when the TRC Flag for the respective income is Y. For Residents, always, reduce DTAA. |
| 293 | In schedule OS, S. No. 2f For TRC flag Y, column 10 is not lower of column 6 and column 9 | In schedule OS, S. No. 2f , if TRC flag Y, column 10 is not lower of column 6 and column 9- For residents & For Non residents - S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |

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| 294 | In Schedule OS - Sum of 2a+2b+2c+2d+2e+2f elements related to S. No. . 1 is not equal to S. No. 2 | In Schedule OS - Sum of 2a+2b+2c+2d+2e+2f elements related to S. No. . 1 is not equal to S. No. 2 |
| 295 | Deduction u/s 57iia can be claimed only if income is offered in Family Pension in Schedule OS | In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in S. No. . 1(e) 1 |
| 296 | In Schedule OS, S. No. . 1b is not equal to sum of (bi+bii+biii+biv+bv) | In Schedule OS, S. No. . 1b should be equal to sum of (bi+bii+biii+biv+bv) |
| 297 | In Schedule OS, S. No. . 2c Accumulated balance of recognised provident fund taxable u/s 111 is not equal to sum of Col iii of Income Benefit | In Schedule OS, S. No. . 2c Accumulated balance of recognised provident fund taxable u/s 111 should be equal to sum of Col iii of Income Benefit |
| 298 | In Schedule OS, S. No. . 2c Total of tax benefit is not equal to individual amounts of col iv (Tax Benefit) | In Schedule OS, S. No. . 2c Total of tax benefit should be equal to individual amounts of col iv (Tax Benefit) |
| 299 | The total of all the quarter of Dividend Income u/s 115BBDA is not equal to [2d (115BBDA Dividend Income from domestic company exceeding 10Lakh) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS (Not applicable for Resident Senior Citizens) | In Schedule OS, S. No. . 10 the quarterly break up of Dividend Income u/s 115BBDA (i+ii+iii+iv+v) should be equal to [2d (115BBDA Dividend Income from domestic company) + 115BBDA dropdown of 2e - DTAA 115BBDA -DTAA 115BBDA PTI] of Schedule OS Note: This rule is Not applicable for Resident Senior Citizens Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income |
| 300 | The total of all the quarter of Income from Lottery is not equal to 2a of Schedule OS - DTAA 115BBB respectively (Not applicable for Resident Senior Citizens). | In Schedule OS, S. No. . 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) (i+ii+iii+iv+v) should be equal to S. No. . 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB - DTAA 115BBB respectively Note: This rule is Not applicable for Resident Senior Citizens Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income |
| 301 | In Schedule CYLA Long term capital gain taxable at DTAA rates should be equal to S. No. 9viii of item E of Schedule CG | Value in 1x of Schedule CYLA is not equal to S. No. 9viii of item E of schedule CG |
| 302 | Total of STCG is not equal to the individual breakup in Schedule CG | Value at field "A9 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+ A2e+ A3a+ A3b+ A4e+ A5e+A6+A7-A8a of Schedule CG . |
| 303 | Total of LTCG is of equal to the individual breakup in Schedule CG | Value at field "B13" in "Schedule CG" is not equal to the sum of value (B1e of all the blocks +B2e+B3e+B4c+ B5c+B6e+B7c +B8c+B8f+ B9e+B10 + |

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| | | B11 - B12a) of Schedule CG. |
| 304 | In Schedule CG, S. No. C Income chargeable under the head "Capital Gain" is should be equal to the sum of S. No. A9+B13 | Value at field "C " in "Schedule CG" is not equal to the sum of value A9+B13 of Schedule CG. Note: This rule will applicable only if B13 is positive. |
| 305 | In Schedule CG, Full Value of Consideration(si no A1aiii) is zero than expenses(si no A1b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no A1aiii) is zero and expenses (sr no A1b(iv) are more than zero |
| 306 | In Schedule CG, Full Value of Consideration(si no A2a) is zero than expenses(si no A2b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no A2a) is zero and expenses (sr no A2b(iv) are more than zero |
| 307 | In Schedule CG, Full Value of Consideration(si no A4aiii) is zero than expenses(si no A4b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no A4aiii) is zero and expenses(sr no A4b(iv) are more than zero |
| 308 | In Schedule CG, Full Value of Consideration(si no A5aiii) is zero than expenses(si no A5b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no A5aiii) is zero and expenses (sr no A5b(iv) are more than zero |
| 309 | In Schedule CG, Full Value of Consideration(si no B1aiii) is zero than expenses(si no B1b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no B1aiii) is zero and expenses(sr no B1b(iv) are more than zero |
| 310 | In Schedule CG, Full Value of Consideration(si no B2a) is zero than expenses(si no B2b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no B2a) is zero and expenses(sr no B2b(iv) are more than zero |
| 311 | In Schedule CG, Full Value of Consideration(si no B3a) is zero than expenses(si no B3b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no B3a) is zero and expenses(sr no B3b(iv) are more than zero |
| 312 | In Schedule CG, Full Value of Consideration(si no B6aiii) is zero than expenses(si no B6b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no B6aiii) is zero and expenses(sr no B6b(iv) are more than zero |
| 313 | In Schedule CG, Full Value of Consideration(si no B9aiii) is zero and expenses(si no B9b(iv) should not be claimed | If in Schedule CG, Full Value of Consideration(sr no B9aiii) is zero but expenses(sr no B9b(iv) are claimed |
| 314 | In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI | Schedule CG S. No. . B11 is not equal to the sum of amount of net income/ loss of col. 9 of S. No. .(ii)(b) of Sch PTI against all the Names of business trust / investment fund |

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| 315 | In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI | Schedule CG S. No. . A7 is not equal to the sum of amount of net income/ loss of col. 9 of S. No. .(ii)(a)of Sch PTI against all the Names of business trust / investment fund |
| 316 | In schedule CG, S. No. . A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii) | If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii) |
| 317 | In schedule CG, S. No. . A1c of STCG Balance should be equal to A1(aiii-biv) | If in Sch CG A1c is not equal to A1(aiii-biv) |
| 318 | In Schedule CG S. No. A1e of STCG should be the difference of A(1c-1d) | If in Sch CG A1e is not equal to A(1c-1d) |
| 319 | In schedule CG, S. No. . A2 biv of STCG Total should be equal to sum of A2(bi+bii+biii) | If in Sch CG A2(biv) is not equal to Sum of A2(bi+bii+biii) |
| 320 | In schedule CG, S. No. . A2c of STCG Balance should be equal to A(2a-biv) | If in Sch CG A2c is not equal to A(2a-biv) |
| 321 | In Schedule CG S. No. A2e of STCG should be equal to the sum of A(2c+2d) | If in Sch CG A2e is not be equal to A(2c+2d) |
| 322 | In Schedule CG S. No. A4(a)(ic) should be higher of A4(a)(ia) or A4(a)(ib) | If in Schedule CG S. No. A4(a)(ic) is lower of A4(a)(ia) or A4(a)(ib) |
| 323 | In Schedule CG, S. No. . A4(aiii) should be equal to sum of A4[(a)(ic)+(a)(ii)] | If in Sch CG S. No. . A4(aiii) is not equal to sum of A4[(a)(ic)+(a)(ii)] |
| 324 | If in Sch CG A4(biv) is should be equal to Sum of A4(bi+bii+biii) | If in Sch CG A4(biv) is not equal to Sum of A4(bi+bii+biii) |
| 325 | In schedule CG, S. No. . A4c Balance should be equal to A4(aiii-biv) | If in Sch CG A4c Balance is not equal to A4(aiii-biv) |
| 326 | In Schedule CG S. No. A4e of STCG should be equal to the sum of A(4c+4d) | If in Sch CG A4e is not equal to A(4c+4d) |
| 327 | In Schedule CG S. No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib) | If in Schedule CG S. No. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib) |
| 328 | In Schedule CG, S. No. . A5(aiii) should be equal to sum of A5[(a)(ic)+(a)(ii)] | If in Sch CG S. No. . A5(aiii) is not equal to sum of A5[(a)(ic)+(a)(ii)] |
| 329 | If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii) | If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii) |
| 330 | In schedule CG, S. No. . A5c Balance should be equal to A5(aiii-biv) | If in Sch CG A5c Balance is not equal to A5(aiii-biv) |
| 331 | In Schedule CG S. No. A5e of STCG should be equal to the sum of A(5c+5d) | If in Sch CG A5e is not equal to A(5c+5d) |
| 332 | In Schedule CG S. No. A6 of STCG should be equal to the sum of A(aXi + b) | If in Sch CG A6 is not equal to A(aXi + b) |
| 333 | In Schedule CG S. No. A7 of STCG should be equal to the sum of (A7a + A7b + A7c) | If in Sch CG A7 is not equal to (A7a + A7b + A7c) |

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| 334 | In Schedule CG, S. No. . A8 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) | In schedule CG, S. No. A8 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. A8 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y. |
| 335 | In schedule CG, S. No. . B1 biv of LTCG Total should be equal to sum of B1(bi+bii+biii) | If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+biii) |
| 336 | In schedule CG, S. No. . B1c of LTCG Balance should be equal to B1(aiii-biv) | If in Sch CG B1c is not equal to B1(aiii-biv) |
| 337 | In Schedule CG S. No. B1e of LTCG should be the difference of B(1c-1d) | If in Sch CG B1e is not equal to B(1c-1d) |
| 338 | In schedule CG, S. No. . B2 biv of LTCG Total should be equal to sum of B2(bi+bii+biii) | If in Sch CG B2(biv) is not equal to Sum of B2(bi+bii+biii) |
| 339 | In schedule CG, S. No. . B2c of LTCG Balance should be equal to B(2a-biv) | If in Sch CG B2c is not equal to B(2a-biv) |
| 340 | In Schedule CG S. No. B2e of LTCG should be the difference of B(2c-2d) | If in Sch CG B2e is not equal to B(2c-2d) |
| 341 | In schedule CG, S. No. . B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii) | If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii) |
| 342 | In schedule CG, S. No. . B3c of LTCG Balance should be equal to B(3a-biv) | If in Sch CG B3c is not equal to B(3a-biv) |
| 343 | In Schedule CG S. No. B3e of LTCG should be the difference of B(3c-3d) | If in Sch CG B3e is not equal to B(3c-3d) |
| 344 | In Schedule CG, S. No. . B4a LTCG u/s 112A is not equal to total of Col. 14 of Schedule 112A | In Schedule CG, S. No. . B4a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A |
| 345 | In Schedule CG S. No. B4c of LTCG is not equal to B(4a-4b) | If in Sch CG S. No. B4c is not equal to B(4a-4b) Note: This rule is applicable if 4a is greater than 4b |
| 346 | In schedule CG, S. No. . B5c LTCG on share or debenture should be equal to B(5a-5b) | If in Sch CG S. No. . B5c is not equal to (5a-5b) Note: This rule is applicable if 5a is greater than 5b |
| 347 | In Schedule CG S. No. B6(a)(ic) should be higher of B6(a)(ia) or B4(a)(ib) | If in Sch CG S. No. B6(a)(ic) is lower of B6(a)(ia) or B6(a)(ib) |
| 348 | In schedule CG, S. No. . B6 aiii Total should be equal to sum of B6(a)(ic+ii) | If in Sch CG B6 aiii Total is not equal to sum of B6(a)(ic+ii) |
| 349 | In schedule CG, S. No. . B6 biv Total should be equal to sum of B6(bi+bii+biii) | If in Sch CG S. No. . B6 biv Total is not equal to sum of B6(bi+bii+biii) |
| 350 | In schedule CG, S. No. . B6c Balance should be equal to B(6aiii-biv) | If in Sch CG S. No. . B6c is not equal to B(6aiii-biv) |
| 351 | In Schedule CG S. No. B6e of LTCG should be equal to B(6c-6d) | If in Sch CG S. No. B6e is not equals to B(6c-6d) Note: This rule is applicble if 6c is greater than 6d |
| 352 | In Schedule CG, S. No. . B7a LTCG u/s 112A is not equal to total of Col. 14 of Schedule 115AD(1)(iii) | In Schedule CG, S. No. . B7a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii) |

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| 353 | In Schedule CG S. No. B7c of LTCG should be equal to B(7a-7b) | If in Sch CG S. No. B7c is not equal to B(7a-7b) Note: This rule is applicable if 7a is greater than 7b |
| 354 | In schedule CG, S. No. . B8c LTCG on share or debenture should be equal to B(8a-8b) | If in Sch CG S. No. . B8c is not equal to B(8a-8b) |
| 355 | In Schedule CG S. No. B8f of LTCG should be equal to B(8d-8e) | If in Sch CG S. No. B8f is not equal to B(8d-8e) Note: This rule is applicable if 8d is greater than 8e |
| 356 | In Schedule CG S. No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib) | If in Sch CG B9(a)(ic) is lower of B9(a)(ia) or B9(a)(ib) |
| 357 | In schedule CG, S. No. . B9 aiii Total should be equal to sum of B9(a)(ic+ii) | If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii) |
| 358 | In schedule CG, S. No. . B9 biv Total should be equal to sum of B9(bi+bii+biii) | If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii) |
| 359 | In schedule CG, S. No. . B9c Balance should be equal to B(9aiii-biv) | If in Sch CG S. No. . B9c Balance is not equal to B(9aiii-biv) |
| 360 | In Schedule CG S. No. B9e of LTCG should be equal to B(9c-9d) | If in Sch CG S. No. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d |
| 361 | In Schedule CG, S. No. . B10 should be equal to B10(aXi + aXii + b) | If in Sch CG S. No. . B10 is not equal to B10(aXi + aXii + b) |
| 362 | In Schedule CG, S. No. . B11 should be equal to B11a+B11b | If in Sch CG S. No. . B11 is not equals to B11a1+B11a2+B11b |
| 363 | In Schedule CG, S. No. . B12 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) | In schedule CG, S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |
| 364 | In Schedule CG, S. No. D1g is not equal to sum of D(1a + 1b + 1c + 1d + 1e + 1f) | If value at field D1g is not equal to the sum of S. No. D(1a + 1b + 1c + 1d + 1e + 1f) |
| 365 | In Schedule CG, S. No. Eix is not equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii) | If value at field Eix is not equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii) Note : check for all columns(i.e, 2 to 8) |
| 366 | In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off) | If value at field Ex is not equal to the difference of S. No. i-ix |
| 367 | Income claimed in "Short term chargeable at applicable rate", but Table E in Sch CG not filled | Sum of (A1e*+A3b*+ A5e*+A6*+ A7c*) should be equal to S. No. . iv of Col. No. 1 against applicable rate of Table E in Sch CG Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . A8. |

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| 368 | Income claimed in Long term chargeable @20%,but Table E in Sch CG not filled | <p>Sum of (B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+ B11b*) should be equal to S. No. . vii of Col. No. 1 against applicable rate of Table E in Sch CG</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . B12.</p> |
| 369 | In Schedule CG, Value at field Ei2 is not equal to the sum of S. No. (A2e+ A3a+ A7a) | <p>If value at field Ei2 is not equal to the sum of S. No. (A2e*+ A3a*+ A7a*)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A2e+ A3a+ A7a) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . A8.</p> |
| 370 | In Schedule CG, Value at field Ei3 is not equal to the sum of S. No. (A4e+ A7b) | <p>If value at field Ei3 is not equal to the sum of S. No. (A4e*+ A7b*)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A4e+ A7b) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . A8.</p> |
| 371 | In Schedule CG, value at field Ei4 is not equal to the sum of S. No. (A1e+A3b+A5e+A6+A7c) | <p>If value at field Ei4 is not equal to the sum of S. No. (A1e*+A3b*+A5e*+A6*+A7c*)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A1e+A3b+A5e+A6+A7c) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . A8.</p> |

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| 372 | In Schedule CG, S. No. Ei5 is not equal to Amount of income at S. No. A8b. | <p>Value at field Ei5 is not equal to 2 Amount of income at S. No. A8b</p> <p>Note: This rule will be applicable only if the Amount of income at S. No. A8b is negative</p> |
| 373 | In Sch CG, value at field Ei6 is not equal to the sum of S. No. (B3e+B4c+ B6e+B7c+ B8c+ B11a1+B11a2) | <p>If value at field Ei6 is not equal to the sum of S. No. (B3e*+B4c*+ B6e*+B7c*+ B8c*+ B11a1*+B11a2*)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B3e+B4c+ B6e+B7c+ B8c+ B11a1+B11a2) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . B12.</p> |
| 374 | In Sch CG, value at field Ei7 is not equal to the sum of S. No. (B1e+B2e+B5c+B8f+B9e+B10+B11b) | <p>If value at field Ei7 is not equal to the sum of S. No. (B1e*+B2e* +B5c*+B8f*+B9e*+B10*+B11b*)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B1e+B2e +B5c+B8f+B9e+B10+B11b) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . B12.</p> |
| 375 | In Schedule CG, S. No. Ei8 is not equal to Amount of income at S. No. B12b. | <p>Value at field Ei8 is not equal to Amount of income at S. No. B12b</p> <p>Note: This rule will be applicable only if the Amount of income at S. No. B12b is negative</p> |
| 376 | In Sch CG, value at field Eii is not equal to the sum of S. No. (A2e+A3a+A7a) | <p>If value at field Eii is not equal to the sum of S. No. (A2e*+A3a*+A7a*)</p> <p>Note: This rule will be applicable only if the (A2e+A3a+A7a) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . A8.</p> |

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| 377 | In Sch CG, value at field Eiii is not equal to the sum of S. No. (A4e+A7b) | <p>If value at field Eiii is not equal to the sum of S. No. (A4e*+A7b*)</p> <p>Note: This rule will be applicable only if the (A4e+A7b) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . A8.</p> |
| 378 | In Sch CG, value at field Eiv is not equal to the sum of S. No. (A1e+A3b+A5e +A6+A7c) | <p>If value at field Eiv is not equal to the sum of S. No. (A1e*+A3b*+A5e* +A6*+A7c*)</p> <p>Note: This rule will be applicable only if the (A1e+A3b+A5e +A6+A7c) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . A8.</p> |
| 379 | In Schedule CG, S. No. Ev is not equal to Amount at income of S. No. A8b. | <p>Value at field Ev is not equal to Amount of income at S. No. A8b</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. A8b is positive</p> |
| 380 | In Sch CG, value at field Evi is not equal to the sum of S. No. (B3e+B4c+B6e+B7c+B8c+B11a1+B11a2) | <p>If value at field Evi is not equal to the sum of S. No. (B3e*+B4c*+B6e* +B7c*+B8c*+B11a1*+B11a2*)</p> <p>Note: This rule will be applicable only if the (B3e+B4c+B6e+B7c+B8c+B11a1+B11a2) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . B12.</p> |

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| 381 | <p>In Sch CG, value at field Evii is not equal to the sum of S. No. (B1e+B2e+B5c+B8f+B9e+B10+B11b)</p> | <p>If value at field Evii is not equal to the sum of S. No. (B1e+B2e+B5c+B8f+B9e+B10+B11b)</p> <p>Note: This rule will be applicable only if the (B1e+B2e+B5c+B8f+B9e+B10+B11b) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. . B12.</p> |
| 382 | <p>In Schedule CG, S. No. Eviii is not equal to Amount of income at S. No. B12b.</p> | <p>Value at field Eviii is not equal to Amount of income at S. No. B12b</p> <p>Note: This rule will be applicable only if the Amount of income at S. No. B12b is positive</p> |
| 383 | <p>There is inconsistency in the amounts /Totals entered in Schedule CG OR Taxpayer is claiming deductions u/s 54 which are more than the amounts allowable as per the respective sections.</p> | <p>Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount calimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"</p> |
| 384 | <p>In Sch CG, value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8)</p> | <p>If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8)</p> <p>Note : if result is negative, restrict to Zero.</p> |
| 385 | <p>In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" is not matching with field 3(iii) of schedule BFLA "Short-term capital gain taxable @ 15% (Not applicable for Resident Senior Citizens)"</p> | <p>In Schedule CG, Table F S. No. . 1 the breakup of all the quarters is not equal to the value from item 3iii of schedule BFLA</p> <p>Note: This rule is not applicable for resident senior citizens</p> |
| 386 | <p>In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" is not matching with field 3(iv) of schedule BFLA "Short-term capital gain taxable @ 30%" (Not applicable for Resident Senior Citizens)</p> | <p>In Schedule CG, Table F S. No. . 2 the breakup of all the quarters is not equal to the value from item 3iv of schedule BFLA</p> <p>Note: This rule is not applicable for resident senior citizens</p> |

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| 387 | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" is not matching with field 3(v) of schedule BFLA "Short-term capital gain taxable at applicable rates" (Not applicable for Resident Senior Citizens) | In Schedule CG, Table F S. No. . 3 the breakup of all the quarters is not equal to the value from item 3v of schedule BFLA Note: This rule is not applicable for resident senior citizens |
| 388 | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" is not matching with field 3(vi) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens) | In Schedule CG, Table F S. No. . 4 the breakup of all the quarters is not equal to the value from item 3vi of schedule BFLA Note: This rule is not applicable for resident senior citizens |
| 389 | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" is not matching with field 3(vii) of schedule BFLA "Long-term capital gain taxable @ 10%" (Not applicable for Resident Senior Citizens) | In Schedule CG, Table F S. No. . 5 the breakup of all the quarters is not equal to the value from item 3vii of schedule BFLA Note: This rule is not applicable for resident senior citizens |
| 390 | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" is not matching with field 3(viii) of schedule BFLA "Long term capital gain taxable @ 20%" (Not applicable for Resident Senior Citizens) | In Schedule CG, Table F S. No. . 6 the breakup of all the quarters is not equal to the value from item 3viii of schedule BFLA Note: This rule is not applicable for resident senior citizens |
| 391 | In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" is not matching with field 3(ix) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens) | In Schedule CG, Table F S. No. . 7 the breakup of all the quarters is not equal to the value from item 3ix of schedule BFLA Note: This rule is not applicable for resident senior citizens |
| 392 | There are Investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA but details are not provided in schedule DI | In Part B- Deductions and Taxable total Income, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule DI is blank/ null |
| 393 | Sections mentioned in schedule DI are not matching with section under which deduction is claimed (80C to 80GGC) in Part B- Deductions and Taxable total Income | if question in VIA is" and Section & amount mentioned in schedule DI column no 1 & col 2 is not matching with sections from 80C to 80GGC for which amount (system calculated) claimed by taxpayer in Part B- Deductions |

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| 394 | Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020 in schedule DI is not filled | If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null |
| 395 | Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020 cannot be more than Eligible amount of deduction during FY 2019-20 in schedule DI | Amount in column no 3 is more than column no 2 |
| 396 | Section mentioned in S. No. B in schedule DI are not matching with the sections as per S. No. B10a of Long term capital gains of Schedule CG | Section & Amount mentioned in schedule DI S. No. B column no 1 is not matching with sections S. No. B10a of Long term capital gains of Schedule CG |
| 397 | Section mentioned in S. No. B in schedule DI are not matching with the sections as per S. No. A6a of Schedule CG of Short term capital gains of Schedule CG | Section & Amount mentioned in schedule DI S. No. B column no 1 is not matching with sections as per S. No. A6a of Schedule CG of Short term capital gains of Schedule CG |
| 398 | Amount utilised between 01.04.2020 to 31.07.2020 in S. No. B of Schedule DI cannot exceed column no 2 of S. No. B of schedule DI | Amount in column no 3 in S. No. B of schedule DI is more than column no 2 of S. No. B of schedule DI |
| 399 | Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected all employer category as "Pensioners" | value at field "Deduction u/s 80CCD(2)" in S. No. 1(e) of schedule VIA is more than zero and all employer category is selected as "Pensioners" in schedule Salary |
| 400 | Deduction u/s 80CCD(2) should not be more than 14% of salary if any of the employer is Central Government or 10% of salary in case of employer category selected other than "pensioners & central government" | Any of the nature of Employer is Central Government & In schedule VI-A value mentioned at field sr no.1e is more than 14% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) 1-1b of Sch Salary or Value mentioned in the field Sr. no 1e of Sch VI-A is more than 10% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) of Schedule Salary and Nature of Employer is other than "central goverment" & "Pensioner" Note: If the GTI is less than or equal to zero, this rule will skipped |

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| 401 | If amount of deduction under chapter VIA for any section from section 80C to 80 GGC is filled but drop down for Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? is not selected | In Schedule VI-A, Part B- Deductions, user value in any field from 80C to 80GGC is greater than zero and drop down for "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is not selected |
| 402 | In exempt allowances only Sec 10(10B)(i) OR Sec 10(10B)(ii) OR Sec 10(10C) can be selected. | In Schedule salary value mentioned at sr no.3 if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)." |
| 403 | In Schedule Salary, no exempt allowance drop down can be selected more than once | In Schedule Salary, at field 3 "Exempt allowance" no dropdown can be selected more than once |
| 404 | Relief u/s 89 cannot be claimed by taxpayer if details of salary or family pension are "zero"/ "blank" | Relief u/s 89 cannot be greater than zero if Taxable income under the head salary at Sr. no. 6 in Schedule Salary is "Zero"/"Blank" or in Schedule OS net income from family pension (.i.e family pension (at sr. no. ie) as reduced by deduction u/s. 57(ia) at Sr. no. 3a(ii)) is "Zero/Blank" |
| 405 | If exempt allowance u/s 10(13A) & deduction u/s 80GG is claimed at Rs. 60000, then no deduction will be allowed u/s 80GG | In Schedule Salary drop down in field exempt allowance is selected as 10(13A) and deduction in Schedule VI-A u/s. 80 GG (1n) is claimed at Rs. 60000 or more |
| 406 | In Schedule VIA, Resident assessee has claimed deduction u/s 80U for self with severe disability is less or more than the maximum limit of Rs.125,000 | In the schedule VI-A value at 2u is selected as "self with severe disability" and the value at field 2u is less or more than 125,000 |
| 407 | In Schedule VI-A, assessee has claimed deduction u/s 80DD for dependent person with severe disability is less or more than the maximum limit of Rs.1,25,000 | If drop down selected at S. No. (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more Rs. 125000 |
| 408 | In Schedule VI-A, assessee has claimed deduction u/s 80U for Self with disability less or more than the maximum limit of Rs. 75,000 | In the schedule VI-A, value at 2u is selected as "Self with disability" and the value at field 2u is less or more than 75,000 |
| 409 | Assessee claiming deduction u/s 10(10AA) more than the maximum limit of Rs 300000/- for employer category other than "Central and State Government" | In Schedule S, employer category is other than "Central or State government" in all blocks and the deduction u/s. 10(10AA) is more than Rs. 300000 |

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| <p>410</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115A(1)(a)(i) ' Dividends received by non-resident (not being company) or foreign company' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>411</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115A(1)(a)(ii)' Interest received in the case of non-residents' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>412</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115A(1)(a)(ia)' Interest received by non-resident from infrastructure debt fund' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in</p> |

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| | | 2f under given section |
| 413 | Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI | <p>In schedule SI , Income chargeable u/s 115A(1)(a)(iiaa)' Income received by non-resident as referred in section 194LC' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 414 | Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI | <p>In schedule SI , Income chargeable u/s 115A(1)(a)(iiab)' Income received by non-resident as referred in section 194LD' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>415</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115A(1)(a)(iiac)' Income received by Non resident as in S.194LBA' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>416</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115A(1)(a)(iii)' Income from units purchased in foreign currency in the case of non-residents' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>417</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) 'Income from royalty or fees for technical services received from Government or Indian concern' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>418</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115AC(1)(a & b)' Income from bonds or GDR purchased in foreign currency in case of a non-resident' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>419</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115ACA' Income by way of dividends from GDRs purchased in foreign currency by residents' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>420</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115AD(1)(i)' Income received by an FII in respect of securities (other than units referred to in section115AB)' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in</p> |

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| | | 2f under given section |
| 421 | Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI | <p>In schedule SI , Income chargeable u/s 115AD(1)(i)' Income received by an FII in respect of bonds or government securities referred to in section 194LD ' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 422 | Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI | <p>In schedule SI , Income chargeable u/s 115BBA' Tax on non-resident sportsmen or sports associations or entertainer' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>423</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115BBC' Anonymous donations ' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>424</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115BBDA'Tax on certain dividends received from domestic companies.' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>425</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115BBF' Income by way of royalty taxable ' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> <p>This rule is applicable only if entered value at S. No. .</p> |

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| | | <p>2d of Schedule OS after reducing applicable DTAA income , if any = 0 or null and in Schedule SI , 115BBF >0</p> |
| <p>426</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115BBG' Income by way of Transfer of carbon credits ' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>427</p> | <p>Special income offered in schedule OS S. No. 2d is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Income chargeable u/s 115E 'Investment Income of a Non-Resident Indian' is not equal to the amount entered at corresponding item of S. No. . 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>428</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(i)' Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>429</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(ii)' Interest received in the case of non-residents' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>430</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iii)' Interest received by non-resident from infrastructure debt fund' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>431</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iiaa)' Income received by non-resident as referred in section 194LC' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>432</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iiab)' Income received by non-resident as referred in section 194LD' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>433</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iiac)' Income received by Non resident as in S.194LBA' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>434</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iii)' Income from units purchased in foreign currency in the case of non-residents' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>435</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through income chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) 'Income from royalty or fees for technical services received from Government or Indian concern' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>436</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115AC(1)(a & b)' Income from bonds or GDR purchased in foreign currency in case of a non-resident' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be</p> |

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| | | <p>passed after reducing DTAA income as referred to in 2f under given section</p> |
| 437 | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115ACA 'Income by way of dividends from GDRs purchased in foreign currency by residents' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 438 | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115AD(1)(i)' Income received by an FII in respect of securities (other than units referred to in section115AB)' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>439</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115AD(1)(i)' Income received by an FII in respect of bonds or government securities referred to in section 194LD ' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>440</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115BBA' Tax on non-resident sportsmen or sports associations or entertainer' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>441</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115BBC' Anonymous donations ' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| <p>442</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115BBDA'Tax on certain dividends received from domestic companies.' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>443</p> | <p>Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI</p> | <p>In schedule SI , Pass through Income Chargeable u/s 115BBF' Income by way of royalty taxable ' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> <p>This rule is applicable only if entered value at S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any = 0 or null and in Schedule SI , 115BBF >0</p> |

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| 444 | Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI | <p>In schedule SI , Pass through Income Chargeable u/s 115BBG' Income by way of Transfer of carbon credits ' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 445 | Special income offered in schedule OS S. No. 2e is not equal to corresponding income in schedule SI | <p>In schedule SI , Pass through Income Chargeable u/s 115E' Income by way of Transfer of carbon credits ' is not equal to the amount entered at corresponding item of S. No. . 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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.

Instructions for filling out FORM ITR-3

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

1. Assessment Year for which this Return Form is applicable

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

2. Who is eligible to use this Return Form?

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

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP, or
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka”.

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

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

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

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

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

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

Department, Bengaluru-560500 (Karnataka).

5.Obligation to file return

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

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

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

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

Item by Item Instructions to fill up the Return Form

Part-A – General Information

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

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| | (a) Individual (b) Hindu Undivided Family (HUF) |
| Road/ Street/Post Office | Enter the name of the Post office or Road or Street in which the house is situated |
| Date of Birth | Enter the Date of Birth as per the PAN card |
| Area/ Locality | Enter the name of area or locality in which the house is situated |
| Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits) | Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits). |
| Town/ City/ District | Enter the name of town or City or District in which the house is situated |
| State | Select the name of State from the dropdown |
| Country | Select the name of country from the dropdown |
| PIN Code/ Zip Code | Enter the PIN Code/ Zip Code of the Post Office |
| Residential/ Office Phone Number with STD code Mobile No.1 | Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder. |
| Mobile No.2 | Enter the mobile number of of any other person, as an alternative number for communication. |
| Email Address (Self) | Enter the PAN holder's email address. This will be used for official communication with the PAN holder. |
| Email Address-2 | Enter the Email Address of PAN holder or any other person, as an alternative email address for communication. |
| FILING STATUS | |
| Filed u/s | Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s119(2)(b) condoning the delay, tick '119(2)(b)' |
| Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following | In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) or exempt long term capital gains (section 10(38)), does not exceeds the maximum amount which is not chargeable to income-tax, tick 'Yes': Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts; Incurred expenditure of an amount or aggregate of |

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| <p>information</p> <p>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</p> | <p>amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person; Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.</p> <p>Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) or exempt long term capital gains (section 10(38)), exceeds the maximum amount which is not chargeable to income-tax.</p> |
| <p>Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)</p> | <p>Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2019 to 31 March 2020, else tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.</p> |
| <p>Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)</p> | <p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No'</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.</p> |
| <p>Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)</p> | <p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2019 to 31 March 2020, else tick 'No'.</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked</p> |
| <p>If revised/defective/ modified then enter Receipt No. and Date of filing original return</p> | <p>If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.</p> |
| <p>Or Filed in response to notice u/s</p> | <p>In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A'</p> |

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

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

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

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

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

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

Nature of Business

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

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

PART A – BS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART A- OI (Other Information)

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

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

PART A-QD (Quantitative Details)

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

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

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

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

Schedule S-Details of Income from Salary

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

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

| | | |
|---|---|--|
| | | <p>2. Any payment due or received by an assessee from an employer or former employer, or from a provident or other fund sum received under Keyman Insurance Policy, including bonus on such policy.</p> <p>3. Any amount due or received by an assessee from any person before joining any employment with that person, or after cessation of his employment with that person.</p> <p>4. Any other (<i>please enter the details in a separate text box</i>).</p> |
| <p>In case you are employed with more than one employer during the year, please provide details of Gross Salary at column (1), as also break-up thereof at columns (1a), (1b) and (1c), separately for each employer, by adding multiple rows as necessary.</p> | | |
| 2 | Total Gross Salary | Please enter the aggregate amount of gross salary received from all employers during the year. |
| 3 | Less allowances to the extent exempt u/s 10 (Note-Ensure that it is included in Total Gross salary in (2) above) | <p>Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.</p> <p><u>List of allowances:-</u></p> <p>Sec 10(5)- Travel concession/assistance received</p> <p>Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.</p> <p>Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India</p> <p>Sec 10(10)- Death–cum-retirement gratuity received</p> <p>Sec 10(10A)- Commuted value of pension received</p> <p>Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh</p> <p>Sec 10(10B)First Proviso- Compensation limit notified by CG in the Official Gazette</p> <p>Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government</p> <p>Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service</p> <p>Sec 10(10CC)- Tax paid by employer on non-monetary perquisite</p> <p>Sec 10(13A)- Allowance to meet expenditure incurred on house rent</p> <p>Sec 10(14)(i)- Allowances or benefit, not being in the nature of perquisite, specifically granted to meet expenses incurred in the performance of the duties of an office or employment of profit</p> <p>Sec 10(14)(ii)- Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment.</p> <p>Any Other exemption - In case of any other allowances enter the details in a text box provided.</p> |
| 4 | Net Salary (2 – 3) | This is an auto-populated field representing the net amount, after deducting the exempt allowances [3] from the Gross Salary [2]. |
| 5. | Deductions u/s 16 (5a) | This is an auto-populated field representing aggregate of |

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

Schedule HP-Details of Income from House Property

| Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/Minor/Spouse/Others | |
|--|---|
| Field Name | Instruction |
| Address of property | Please enter the complete address of the property including name of town or city, State and Pin code/Zip code. The name of State and Country has to be selected from the drop down list. |
| Town/City | |
| State | |
| Pin code/ Zip code | |
| 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 |
| Your percentage of share in the Property | If yes, please specify your percentage share in the property in the given box. |
| Name of other(s) Co-owners | If yes, please specify the name, PAN, Aadhaar and respective percentage shares of other co-owners of the property. Please add rows as necessary. |
| PAN of Co-owner(s) | |
| Aadhaar No. of co-owner | |
| Percentage share of the in property% | |
| Type of House property | Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'. |
| Name(s) of Tenant | 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 |
| PAN of Tenant(s) | |
| Aadhaar No. of Tenant(s) | |

| | |
|--|---|
| PAN/TAN/Aadhaar No. of Tenant(s) | 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. |
| 1a Gross rent received/receivable/ lettable value during the year | If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year. |
| 1b The amount of rent which cannot be realised | 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>] |
| 1c Tax paid to local authorities | Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc. |
| 1d Total (1b + 1c) | This is an auto-populated field representing the aggregate of unrealised rent [<i>1b</i>] and taxes paid to local authorities [<i>1c</i>]. |
| 1e Annual Value (1a–1d) | 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. |
| 1f Annual value of the property owned | 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. |
| 1g 30% of 1f | Please enter 30% of Annual Value of your share of your property. |
| 1h Interest payable on borrowed capital | In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. |
| 1i Total (1g + 1h) | This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [<i>1g</i>] and interest payable on borrowed capital [<i>1h</i>]. |
| 1j Arrears/Unrealized Rent received during the year Less 30% | In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealised rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent. |
| 1k Income from house property 1 (1f-1i+1j) | This is an auto-populated field representing the net income from house property which is computed as annual value [<i>1f</i>] as reduced by total amounts |

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

Schedule BP – Computation of income from business or profession

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule DPM

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

Schedule DOA

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

Schedule DEP

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

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

Schedule DCG

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

Schedule ESR

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

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

Schedule CG – Capital Gains

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule-OS-Income from other sources

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

| | | |
|--------------|---|--|
| | plants, buildings etc., Gross | 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). |
| 1d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax | Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below. |
| 1di | Aggregate value of sum of money received without consideration | Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-. |
| 1dii | In case immovable property is received without consideration, stamp duty value of property | Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-. |
| 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 5% of the consideration, whichever is higher. |
| 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. If any other income is in the nature of Family pension, mention the amount in the field provided. For others, please specify nature and amount of such income. |
| 2 | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f 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, 2e and 2f below. Please note, for Non-residents elements relating to S. No. 1 will be added only if TRC Flag is Y at Column No. 7 of S. No. 2f. Please ensure that these incomes are also reported in Schedule SI (Income |

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| | | 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 sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB. |
| 2b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | 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. |
| 2bi | Cash credits u/s 68 | Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68. |
| 2bii | Unexplained investments u/s 69 | Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69. |
| 2biii | Unexplained money etc. u/s 69A | Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A. |
| 2biv | Undisclosed investments etc. u/s 69B | Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B. |
| 2bv | Unexplained expenditure etc. u/s 69C | Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C. |
| 2bvi | Amount borrowed or repaid on hundi u/s 69D | Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D. |
| 2c | Accumulated balance of recognized provident fund taxable u/s 111 | In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned. |
| 2d | Any other income chargeable at special rate (total of di to dxviii) | 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 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule 80D - Deduction in respect of health insurance premium

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

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

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

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

1. Name and address of donee

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

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

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

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

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

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

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

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

Schedule-VIA-Deductions under Chapter VI-A

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

| | | | |
|--|-------------------|---|---|
| <p>for the purpose of claiming any deduction under Part B of Chapter VIA?</p> | | | <p>claiming any deduction under Part B of Chapter VIA by ticking the applicable checkbox</p> <p>Yes</p> <p>No</p> <p>If yes is selected, please ensure that relevant details are mentioned at S. No. "A" of schedule DI</p> <p># - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020</p> |
| 1a | 80C | <p>Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.</p> | <p>Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs.1,50,000.</p> |
| 1b | 80CCC | <p>Deduction in respect of contribution to certain Pension Funds</p> | <p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be restricted to maximum limit of Rs. 1,50,000.</p> |
| 1c | 80CCD(1) | <p>Deduction in respect of contribution to pension scheme of Central Government</p> | <p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The deduction u/s 80CCD(1) is restricted to upper limit of 10% of salary, in the case of an employee, and 20% of gross total income, in any other case.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD(1) shall be further restricted to maximum limit of Rs. 1,50,000.</p> |
| 1d | 80CCD(1 B) | <p>Deduction in respect of</p> | <p>Please enter the amount paid or deposited during the year, in your account under a pension scheme</p> |

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| | | contribution to pension scheme of Central Government | <p>notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.</p> |
| 1e | 80CCD(2) | Deduction in respect of contribution of employer to pension scheme of Central Government | <p>Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD.</p> <p>The amount eligible is subject to maximum limit of 10% of salary in case the nature of employer selected is other than Central Government.</p> <p>In case the nature of employer selected is Central Government, the amount eligible is subject to maximum limit of 14% of Salary..</p> |
| 1f | 80D | Deduction in respect of health insurance premia | <p>This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction.</p> |
| 1g | 80DD | Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability | <p>Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.</p> <ol style="list-style-type: none"> 1. Dependent person with disability 2. Dependent person with severe disability <p>The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability.</p> |
| 1h | 80DDB | Deduction in respect of medical treatment etc. | <p>Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount.</p> <ol style="list-style-type: none"> 1. Self or Dependent 2. Senior Citizen – Self or Dependent <p>The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹ 1,00,000.</p> |

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| 1i | 80E | Deduction in respect of interest on loan taken for higher education | Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. |
| 1j | 80EE | Deduction in respect of interest on loan taken for residential house property | <p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/ 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE.</p> |
| 1k | 80EEA | Deduction in respect of interest on loan taken for certain house property | <p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2019 to 31 March 2020 for the purpose of acquisition a residential house property, which is eligible for deduction u/s 80EEA.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA.</p> <p>In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed.</p> |
| 1l | 80EEB | Deduction in respect of purchase of electric vehicle. | Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year. |
| 1m | 80G | Deduction in respect of donations to certain funds, charitable institutions, etc. | <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> |
| 1n | 80GG | Deduction in respect of | Please enter the amount paid during the year towards rent in respect of any furnished/ |

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

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

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

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

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

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

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

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

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

Schedule AMTC- Computation of tax credit under section 115JD

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

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

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

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

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

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

Schedule-SI –Income chargeable to tax at special rates

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

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

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

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

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

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

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

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

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

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

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| | | agricultural losses [3iii]. |
| 3vi | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details | 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 |
| 4 | Other exempt income, (including exempt income of minor child) | In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount. |
| 5 | Income not chargeable to tax as per DTAA | 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. |
| 6 | Pass through income not chargeable to tax (Schedule PTI) | The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI. |
| 7 | Total (1 + 2 + 3+ 4 + 5 + 6) | Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year. This is an auto-populated figure representing the sum of figures computed as interest income at column [1], dividend income at column [2], net agricultural income at column [3], other exempt income at column [4], income not chargeable to tax as per DTAA at column [5] and pass through income not chargeable to tax at column [6]. |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

owner in the column of ownership.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (a) from 1st January, 2019 to 31st 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 1st April, 2019 to 31st 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 1st April, 2019, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule DI – Details of Investments

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

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

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

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

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

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

Part B – TI -Computation of total income

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

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

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

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

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

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

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| | | deductions claimed u/s 10AA [<i>column (13)</i>]. |
| 15 | Income which is included in 14 and chargeable to tax at special rates | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income computed at column (14).</p> <p>This figure should be taken from column (i) of Schedule SI.</p> |
| 16 | Net agricultural income/ any other income for rate purpose | <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> |
| 17 | Aggregate income (14-15+16) | Please compute aggregate income in this column as Total Income [<i>column (14)</i>] reduced by the income chargeable at special rates [<i>column (15)</i>] and increased by the amount of net agricultural income [<i>column (16)</i>] for rate purposes. |
| 18 | Losses of current year to be carried forward | <p>Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.</p> <p>This figure should be taken head-wise total of row (xiv) of Schedule CFL.</p> |
| 19 | Deemed income under section 115JC | <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 | Tax payable on deemed income under section 115JC | <p>In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT.</p> <p>Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p> |
| 2 | Tax payable on total income | <p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 17 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c).</p> <p>In column 2(d), please compute the tax payable on total income, as indicated therein.</p> <p>In column 2(e), please enter the amount of tax rebate admissible u/s 87A, if any, and compute the net tax payable after rebate in column 2(f).</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(g) and 2(h) respectively.</p> <p>In column 2(i), compute the gross tax liability on total income as aggregate of</p> |

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

| | | |
|-----------|--|--|
| | | <p>234B.</p> <p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31st 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> |
| 9 | Aggregate liability (7+8e) | In this column, please enter the aggregate amount of tax, interest and fee payable for the year. |
| 10 | Taxes Paid | <p>In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.</p> <p>The details of these tax payments should be mentioned at column 17 of Part B-TTI.</p> |
| 11 | Amount payable | 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. |
| 12 | Refund | 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. |
| 13 | Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) | 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 |

| | | |
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| | Select Yes or No | 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' |
| | IFS Code of the bank (SWIFT code in case of foreign bank) | Please enter the IFS Code of the Bank (11 digits) or SWIFT Code in case of foreign bank account. |
| | Name of the Bank | Please enter name of the Bank |
| | Account Number | Please enter account number of the Bank |
| | Country of Location | In case of non-resident, please provide country of location of bank |
| | IBAN | In case of non-resident, please provide IBAN |
| 14. | 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? | In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'. |

Item No. 15 - TRP Details

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

Item No.17 - Tax payments

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

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

| | | |
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| | | 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 from Salary

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

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

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

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| | | hands (col. 7) , TDS deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows |
| 7 & 8 | TDS of the current financial year(TDS deducted during FY 2019-20 | <p>Please enter the amount of total tax deducted at source for the current financial year.</p> <p>Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).</p> |
| 9 & 10 | TDS credit being claimed this year <i>(only if corresponding income is being offered for tax this year)</i> | <p>Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.</p> <p>Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).</p> |
| 11 & 12 | Corresponding receipt offered | <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> |
| 13 | TDS credit being carried forward | Please enter the amount of remaining TDS credit which is being carried forward to subsequent years. |

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

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

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

Verification:

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

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

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

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

Tax Computation Table

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

| | Income | Tax Liability |
|---|--------------------------------|---|
| 1 | Upto ₹2,50,000 | Nil |
| 2 | Between ₹2,50,001 – ₹5,00,000 | 5% of income in excess of ₹2,50,000 |
| 3 | Between ₹5,00,001 – ₹10,00,000 | ₹12,500 + 20% of income in excess of ₹5,00,000 |
| 4 | Above ₹10,00,000 | ₹1,12,500 + 30% of income in excess of ₹10,00,000 |

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

| | Income | Tax Liability |
|---|--------------------------------|---|
| 1 | Upto ₹3,00,000 | Nil |
| 2 | Between ₹3,00,001 – ₹5,00,000 | 5% of income in excess of ₹3,00,000 |
| 3 | Between ₹5,00,001 – ₹10,00,000 | ₹10,000 + 20% of income in excess of ₹5,00,000 |
| 4 | Above ₹10,00,000 | ₹1,10,000 + 30% of income in excess of ₹10,00,000 |

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

| | Income | Tax Liability |
|---|--------------------------------|---|
| 1 | Upto ₹5,00,000 | Nil |
| 2 | Between ₹5,00,001 – ₹10,00,000 | 20% of income in excess of ₹5,00,000 |
| 3 | Above ₹10,00,000 | ₹1,00,000 + 30% of income in excess of ₹10,00,000 |

- Surcharge:

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

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

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

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

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

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

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

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| 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 |

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

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

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

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

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

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

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

| | | |
|--------------------------|---|--|
| ORGANISATIONS AND BODIES | (IMF, World Bank, European Commission etc.) | |
|--------------------------|---|--|

*n.e.c. – not elsewhere classified

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

Validation Rules:

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

List of Category A Rules for ITR 3 are as below:

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

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

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| 17 | Total Income at Schedule AMT is Negative. But the loss in Total Income should only arise because of the Specified business. | <p>Amount at S. No. 1 of Sch AMT is less than ZERO (Negative) and if</p> <ol style="list-style-type: none"> 1. Amount at S. No. 1 of Sch AMT is not equal to S. No. C47 of Sch BP OR 2. "Total Income" at S. No. 13 in Schedule Part B-TI is not equal to "ZERO" OR 3. "Profit before tax as per profit and loss account" at S. No. A(1) in Schedule BP is not equal to "Net profit or Loss from Specified Business u/s 35AD included in 1" at S. No. A(2b) of Schedule BP OR 4. "Income from Specified Business" at S. No. C47 of Schedule BP is "greater than or equal to ZERO" OR 5. "Deductions in accordance with section 35AD (1) or 35AD (1A)" at S. No. C-48 of Schedule BP is equal to Zero" OR 6. "Total" at S. No. 5 of Schedule Part B-TI is not equal to "ZERO" OR 7. " Losses of current year to be set off against 5" at S. No. 6 and "Brought forward losses to be set off against 7" at S. No. 8 of Schedule Part B-TI is not equal to ZERO <p>Then we shall restrict the upload.</p> |
| 18 | Tax payable under section 115JC is not equal to 18.5% of S. No. 3 for assessee not falling within the IFSC area. | <p>S. No. 4 is not equal to 18.5% of S. No. 3 and IFSC flag is 'N'</p> <p>Note: This rule is applicable if S. No. 3 is greater than 20lacs and field 2d is more than Zero. Round-off +5.</p> |
| 19 | Tax Payable on deemed total Income u/s 115JC in Part B TTI is not equal to the tax ascertained at Schedule AMT | The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT |
| 20 | In Schedule AMT, S. No. 1 is not equal to S. No. 14 of Part BTI | <p>In Schedule AMT, S. No. 1 is not equal to S. No. 14 of Part BTI</p> <p>Note : this rule will not be applicable if value in S. No. 1 of Schedule AMT <0.</p> |
| 21 | In Schedule AMT, S. No. 2a is not equal to sum of system computed part C deductions under Schedule VIA | S. No. 2a of Sch AMT is not equal to sum of 'p' to 'x' of Sch VIA |
| 22 | In Schedule AMT, S. No. 2b is not equal to total deduction under section 10AA | S. No. 2b of Sch AMT is not equal to S. No. c of schedule 10AA |
| 23 | In Schedule AMT, S. No. 2d Adjustment as per section 115JC(2) is not equal to sum of S. No. 2a+2b+2c | In Schedule AMT, S. No. 2d Adjustment as per section 115JC(2) is not equal to sum of S. No. 2a+2b+2c |
| 24 | In Schedule AMT, S. No. 3 Adjusted Total Income under section 115JC is not equal to sum of S. No. 1 +2d | In Schedule AMT, S. No. 3 Adjusted Total Income under section 115JC is not equal to sum of S. No. 1 +2d |
| 25 | In Schedule AMTC, S. No. 1 is not equal to S. No. 1d of Part | In Schedule AMTC, S. No. 1 is not equal to S. No. 1d of Part BTTI |

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

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

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| 39 | Special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule OS S. No. 2b is not equal to corresponding income in schedule SI | amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in S. No. 2b of schedule OS |
| 40 | 115BBF (Tax on income from patent)-Income under head business or profession should be equal to corresponding income offered in schedule BP | amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3e of schedule BP |
| 41 | 115BBG (Tax on income from transfer of carbon credits)-Income under head business or profession should be equal to corresponding income offered in schedule BP | amount of special income u/s 115BBG (Tax on income from transfer of carbon credits)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3f of schedule BP |
| 42 | Income from other sources chargeable at special rates in India as per DTAA should be equal to corresponding income offered in schedule OS | amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in S. No. 2f of schedule OS |
| 43 | In Schedule SI, Amount in column "tax thereon" should be equal to "taxable income * special rate" excluding field CG DTAA, OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA | If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA |
| 44 | In Schedule SI tax computed cannot be null if income is greater than zero | In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) |
| 45 | No special Income is shown but tax at special rates is computed | Part B TTI S. No. 2b is not consistent with total of Col.(ii) of Schedule SI |
| 46 | In Schedule SI, Sum of income u/s 111A or section 115AD(1)(ii)-Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to corresponding income as per schedule BFLA | Total of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to S. No. 5vi of schedule BFLA |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

given

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

AND

in sch. CG, all relevant income

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

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

AND

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

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

OR

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

AND

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

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

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

AND

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

OR

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

AND

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

OR

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

AND

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

AND

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

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

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

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

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

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

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

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| 242 | In Schedule BP, A39, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4b-(38a+38b+38c+38d+38e)] | In Schedule BP, A39, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4b-(38a+38b+38c+38d+38e)] |
| 243 | Schedule BP, S. No. 5d should be equal to 5a+5b+5cn | S. No. A5d should be equal to A(5a+5b+5cn) |
| 244 | Schedule BP S. No. E(3) Business income remaining after set off should be equal to Income of current year after Business loss set off | S. No. E column 3 should be equal to column 1-column 2 |
| 245 | Schedule BP, S. No. Eiv should be equal to sum of Income from speculative business and Income from specified business | S. No. Eiv should be equal to sum of S. No. Eii+Eiii |
| 246 | Schedule BP S. No. Ev should be Loss to be set off minus Loss remaining after set of | S. No. Ev should be equal to S. No. Ei-Eiv for business loss set off column |
| 247 | In schedule BP value mentioned at the field Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " is not consistent with value mentioned at field "Amount of Expenditure disallowed u/s 14A" of schedule OI | In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI |
| 248 | In Schedule BP, "Depreciation allowable under section 32(1)(i)", depreciation is claimed whereas "Nature of business" mentioned by the taxpayer is other than power sector (Code 05001). | (i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008 Or (ii) In Schedule DPM, Sr. no 17 is greater than zero, in schedule BP, the depreciation u/s 32(1)(ii) is more than zero and depreciation claimed u/s 32(1)(i) is also more than zero and the value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero AND In schedule nature of Business, all three rows must contain different nature of business codes. |
| 249 | In Schedule BP If income/ loss from specified business is entered then nature of specified business should be mentioned | If S. No. C49 is not equal to zero and S. No. C50 is null |
| 250 | In schedule BP amount mentioned in the field "Net profit or loss from speculative business as per profit or loss account " does not tally with the amount | In Such BP S. No. B40 is not equal to Pt 2a "Net profit or loss from speculative business" |

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

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| <p>256</p> | <p>The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1)</p> | <p>S. No. 39 (i) of Sch.BP–“Profits and gains of business or profession deemed to be under section 44AD” > 0 AND If 44AD Table in S. No. 61 of P&L is filled AND Nature of Business in S. No. 61 is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004,16005,16008,16018,18001,18002,18003,18004,18005,18010,18011,18012,18013,18014,20010,20012, 14001,14002, 14003,14004,14005,14006,14008,16007,18015,18016,20011,18017 OR S. No. 36 (i) of Sch.BP–“Profits and gains of business or profession deemed to be under section 44AD” > 0 AND If 44AD Table in S. No. 61 of P&L is not filled AND In Schedule NOB - Nature of Business is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004,16005,16008,16018,18001,18002,18003,18004,18005,18010,18011,18012,18013,18014,20010,20012, 14001,14002, 14003,14004,14005,14006,14008,16007,18015,18016,20011,18017</p> |
| <p>257</p> | <p>Presumptive taxation is not applicable to assessee other than resident individual and H.U.F</p> | <p>The Status of the assessee is Other than Resident – Individual HUF AND In Schedule BP Income u/s 44AD or 44ADA at S. No. 39(i) / 39(ii) is more than Zero.</p> |
| <p>258</p> | <p>Part A OI S. No. 3a- Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) is not consistent with with the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"</p> | <p>If S. No. 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS</p> |

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| 259 | Part A OI S. No. 3b-Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) is not consistent with the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)" | If S. No. 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS |
| 260 | Part A OI, S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e | S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e |
| 261 | In Schedule Part A-OI, S. No. 6s..Total amount disallowable under section 36 (total of 6a to 6r) and sum of S. No. 6a to S. No. 6r are inconsistent. | In Schedule Part A-OI, sum of S. No. 6a to 6r is not equal to S.No. 6s |
| 262 | In Schedule Part A-OI, S. No. 7j.Total amount disallowable under section 37 (total of 7a to 7i) and sum of S. No. 7a to S. No. 7i are inconsistent. | In Schedule Part A-OI, S. No. 7.j.Total amount disallowable under section 37 (total of 7a to 7i) and sum of S. No. 7a to S. No. 7i are inconsistent. |
| 263 | In Schedule Part A-OI, S. No. 8A.j. Total amount disallowable under section 40 (total of 8A.a to 8A.l) and sum of S. No. 8A.a to S. No. 8A.l are inconsistent. | If the SUM of S.No. (8Aa to 8Al) of Part A-OI, is NOT EQUAL to S.No. (8Aj). |
| 264 | In Schedule Part A-OI, S. No. 9.f. Total amount disallowable under section 40A (total of 9a to 9e) and sum of S. No. 9a to S. No. 9e are inconsistent | If the SUM of S.No. (9a to 9e) of Part A-OI, is NOT EQUAL to S.No. (9f). |
| 265 | In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B and sum of S. No. 10a to S. No. 10g are inconsistent. | In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B(total of 10a to 10g) and sum of S. No. 10a to S. No. 10g are inconsistent. |
| 266 | In Schedule Part A-OI, S. No. 11h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent. | In Schedule Part A-OI, S. No. 11h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent. |
| 267 | In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h | In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h |
| 268 | Losses of current year to be carried forward at "Part B TI" is not equal to the "Total of Current year losses" of Schedule CFL. | In Part B TI, the value in Pt 18-Losses of current year to be carried forward (total of row xiv of Schedule CFL) should flow from Sch CFL |

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

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

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

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

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

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

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

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

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

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

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

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

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

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| 437 | In schedule BP field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c. | If S. No. 36(ii) is not equal to 62(ii) of schedule P&L |
| 438 | In schedule BP field 36(iii) "Section 44AE (63(ii) of schedule P&L)" should match with field 63(ii) "Total presumptive income from goods carriage u/s 44AE" of Schedule Profit & Loss A/c. | If S. No. 36(iii) is not equal to 63(ii) of schedule P&L |
| 439 | The value at filed "63(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE in schedule Profit & Loss A/c should be filed. | In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 63(ii) (Presumptive Income) is MORE THAN ZERO but details in table from "registration no.of vehicle" to "Presumptive income" were not filled |
| 440 | Total presumptive income from goods carriage u/s. 44AE in field 63(ii) is not equal to the breakup of presumptive income u/s. 44AE in column 5 | Part A P&L - S. No.. 63(ii) is not equal to column 5 "Presumptive income u/s 44AE " |
| 441 | In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120. | In schedule 44AE, total of all such individual rows is MORE THAN 120. |
| 442 | In "Schedule Profit & Loss A/c" in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500. | In S. No. 63 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months |
| 443 | Presumptive Business Income Under Section 44AD cannot be claimed by Non-Resident. | status in Part A - General is selected as non resident and value at field 44AD & 44ADA is greater than Zero |

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

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| 446 | In schedule P&L Net profit is not equal to difference between Gross profit and Expenses in point 64(ii)(d) | In Schedule P&L, Sr.no 64(ii)(b)- Sr.no 64(ii)(c) should be equal to Sr.no 64(ii)(d) |
| 447 | In Schedule P&L, Gross profit can not be more than Gross Turnover/Receipts for assessee carrying on the business where books of accounts are not maintained | In Schedule P&L, Si.no 64(i)(b) is more than Si.no64(i)(a) |
| 448 | In Schedule P&L, Gross profit can not be more than Gross Receipts for assessee carrying on profession where books of accounts are not maintained | In Schedule P&L, Si.no 64(ii)(b) is more than Si.no 64(ii)(a) |
| 449 | In Schedule P&L, Gross turnover is not equal to sum of turnover received Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date and Any other mode in Schedule Profit and Loss pt(64ia) | S. No. 64ia should be equal to sum of S. No. 64ia1+64ia2 |
| 450 | In Schedule P&L, Gross Receipts does not tally with sum of receipts received Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date and Any other mode in Schedule Profit and Loss pt(64iia) | S. No. 64iia should be equal to sum of S. No. 64iia1+64iia2 |
| 451 | Part A P&L, Total profit as per 64iii is not equal to sum of net profit from Business and Net profit from Profession | Total profit as per 64iii should be equal to sum of 64i+64ii |
| 452 | Part A P&L, S. No. 65iv Net income from speculative activity is not equal with the difference between Gross profit (65ii) and Expenses 65(iii) | S. No. 65iv Net income from speculative activity should be equal to Gross profit (65ii)- Expenses 65(iii) |
| 453 | Assessee should enter valid Mobile Number | If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid. |
| 454 | As per the provisions of Indian Contract Act, 1872 read with Income Tax Act ,1961 , a minor cannot perform the functions in an individual capacity .Accordingly a return upload by minor is not allowed. Only legal guardian can perform the | If PAN in personal info and verification PAN is same AND date of birth of the assessee is less than 18 years. |

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

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| 465 | Donee PAN mentioned in Schedule 80G cannot be the same as the assessee PAN or the verification PAN! | If "PAN of the donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part . |
| 466 | In Part A General information, if Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished | Audit information, S. No. b and c are selected as 'Yes' and S. No. C(1), C(2), C(3) , C(6), C(7) are blank |
| 467 | In Part A General information, Field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB can not be blank | Audit Information, S. No. a2 cannot be blank |
| 468 | In Part A General information, If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB as no, a2i cannot be left blank | Audit Information, S. No. a2i cannot be blank, if a2 is selected as no |
| 469 | In Part A General information, If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB as Yes, a2ii cannot be left blank | Audit Information, S. No. a2ii cannot be blank, if a2 (i) is selected as Yes |
| 470 | In Part A General information, If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44 BBA/44BBB as no, a2iii cannot be left blank | Audit Information, S. No. a2iii cannot be blank, if a2 (i) is selected as Yes |
| 471 | In Part A General information, If assessee enters date in Date of audit report as greater than system date | "Date of Audit report" in Part A General : Audit Information at C-7 , D(i), D (ii), e(iv) cannot be greater than system date |
| 472 | Income from Patent u/s 115BBF is claimed by Non resident. | In Filing status Residential Status is "Non Resident" and S. No. 2dxvi (115BBF) of Schedule OS or 4a 3e (115BBF) in Schedule BP is greater than Zero |
| 473 | In Schedule VIAA- Deduction u/s 80C to 80GGC is claimed then drop down for "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" must be selected | In Part C- Deductions and Taxable total Income, user value in any field from 80C to 80GGC is greater than zero and drop down for "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is not selected |

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| 474 | In Schedule VI A , Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? Is yes but schedule DI is not filled | In Part B- Deductions and Taxable total Income, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule DI is blank/ null |
| 475 | Eligible amount of deduction during FY 2019-20 mentioned in schedule DI should match with system computed amount of deduction u/s 80C to 80GGC as per Part B- Deductions and Taxable total Income for the respective section | Section & Eligible amount of deduction during FY 2019-20 mentioned in schedule DI column no 2 is not matching with system computed amount of deduction u/s 80C to 80GGC as per Part B- Deductions and Taxable total Income for the respective section mentioned by taxpayer |
| 476 | In Schedule VI A "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null | If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null |
| 477 | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 cannot exceed column no 2 of schedule DI | Amount in column no 3 is more than column no 2 |
| 478 | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 Note : round of each field total for +2 or -2. |
| 479 | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 480 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 |
| 481 | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note : round of each field for +2 or -2. |
| 482 | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +2 or -2. |

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

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| 509 | In case of type of property is let out or deemed let out than Gross rent received/ receivable/ lettable value should be more than zero | In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero. |
| 510 | In Schedule HP, S. No. 1e - Annual Value should be output of S. No. (1a- 1d) | In "Schedule HP" if the value at field 1e is NOT Equal to Sum of SI no. (1a-1d) |
| 511 | In Schedule HP, S. No. 1d -Total should be output of S. No. (1b+1c) | In "Schedule HP" if the value at field 1d is NOT Equal to Sum of SI no. (1b+1c) |
| 512 | In Schedule HP, S. No. 1i -Total should be output of S. No. (1g+1h) | In "Schedule HP" if the value at field 1i is NOT Equal to Sum of SI no. (1g+1h) |
| 513 | In Schedule HP - S. No. 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j | In "Schedule HP" if the value at field 1k is NOT Equal to Sum of SI no. (1f-1i+1j) |
| 514 | In Schedule HP, S. No. 3 Pass through income is not equal to the amount of net income/ loss of HP mentioned in Schedule PTI | Schedule HP S. No. 3 is not equal to the sum of net income col. 9 of S. No. (i) of Sch PTI against all the Names of business trust / investment fund |
| 515 | In Schedule HP, more than two house is claimed to be self occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property | In Schedule HP, more than two house is claimed to be self occupied or annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property |
| 516 | In Schedule 80D, Deduction at S. No. 1a is not equal to sum of S. No. (i+ii) | In Schedule 80D, Deduction at S. No. 1a should be equal to sum of S. No. (i+ii) Note: This validation to be checked if value at S. No. (i+ii) is less than 25000 |
| 517 | Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000 | In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000 |
| 518 | In Schedule 80D, Deduction at S. No. 1b is not equal to sum of S. No. (i+ii+iii) | In Schedule 80D, Deduction at S. No. 1b should be equal to sum of S. No. (i+ii+iii) Note: This validation to be checked if value at S. No. 2b (i+ii+iii) is less than 50000 |
| 519 | In Schedule 80D, Deduction at S. No. 2a is not equal to sum of S. No. (i+ii) | In Schedule 80D, Deduction at S. No. 2a should be equal to sum of S. No. (i+ii) Note: This validation to be checked if value at S. No. (i+ii) 2a is less than 25000 |

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

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| 531 | Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed Rs20 lakhs | Deduction under Sch S in 3 "Exemption u/s 10(10) for gratuity "is more than Sch S in (1a) "Gratuity" OR Deduction under Sch S -3 "Exemption u/s 10(10) for gratuity" is more than Rs. 20 Lakhs. |
| 532 | Exempt Allowance Sec 10(13A)- Allowance to meet expenditure incurred on house rent cannot be more than minimum of : a) 50% of Basic + DA as per drop downs of Salary as per section 17(1) or b) HRA as per drop down of salary as per section 17(1) | If in Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " is more than [(50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the S. No. 1a of all employers of Sch S] whichever is lower |
| 533 | In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of gross salary as reduced by HRA | In Schedule S, in Field 3, "Total value of allowances to the extent exempt u/s 10" excluding HRA u/s 10(13A) shall not exceed "Total of Gross Salary at S. No. 2as reduced by House Rent Allowance (of all the employers) |
| 534 | In Schedule Salary, Sum of Drop downs in S. No. 1a should be equal to S. No.. 1a | If 1a of Schedule S is not equal to sum of drop down of 1a |
| 535 | In Schedule Salary, Sum of Drop downs in S. No. 1b of Should be equal to S. No.. 1b | if 1b of Schedule S is not equal to sum of drop down of 1b |
| 536 | In Schedule Salary, Sum of Drop downs in S. No. 1c of should be equal to S. No.. 1c | If 1c of Schedule S is not equal to sum of drop down of 1c |
| 537 | Entertainment allowance 16(ii) will not be allowed for employees other than Central and State government and PSU (If none of the employer is Central or State Government or PSU) | If Nature of Employer" is other than Central or State government or PSU and Value in field 5b is more than "Zero" Note: This rule shall be applicable only when none of the employer is Central or State Government or PSU . |
| 538 | For Central and State Govt and PSU employees the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary whichever is lower | If Nature of Employer" is Central or State government or PSU and Value in field 5b is more than 5000 or 1/5th of Basic Salary at 1a |
| 539 | Professional tax u/s 16(iii) will not be allowed for Pensioners | In Sch Salary, If all Nature of Employer" is "pensioners" and Value in field 5c is more than "Zero" Note : this rule will be applicable only if "nature of employment" is selected as "pensioner" in all blocks |
| 540 | Sec 10(10) - Entry in Sch S - 1a- S. No. 13 shall not be allowed against more than one Employer. | Entry in Sch S - 1a- S. No. 13 shall not be allowed against more than one Employer. |
| 541 | Sec 10(10A) - Entry in Sch S - 1a- S. No. 12 shall not be allowed against more than one Employer. | Entry in Sch S - 1a- S. No. 12 shall not be allowed against more than one Employer. |

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

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| 554 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax " | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1d" should not be more than isum of amounts of all dropdowns in field 1d |
| 555 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB" | In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 2a at column 3 of table 2f should not be is more than value at field '2a' . |
| 556 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Any other income chargeable at special rate" above | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2d" should not be more than sum of amounts of all dropdowns in field 2d e |
| 557 | In Schedule OS - column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2e d should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates" above | In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of "Amount" for dropdown "2e d " should not be more than sum of amounts of all dropdowns in field 2e d |
| 558 | In Schedule OS, S. No. 6 Net Income from other sources chargeable at normal applicable rates is not equal to sum of S. No. 1(after reducing income related to DTAA portion)- 3 + 4 + 5) | In Schedule OS - Sum of S. No. 1(after reducing income related to DTAA portion)- 3+4+5 should be equal to 6 Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of S. No. 2f |
| 559 | In schedule OS, S. No. 2f , column 10 is should be lower of column 6 and column 9 | In schedule OS, S. No. 2f column 10 is not lower of column 6 and column 9 |
| 560 | In Schedule OS, S. No. 2 Income chargeable to tax at special rate is not equal to the sum of S. No. 2a+2b+2c+2d+2e +2f elements related to S. No. 1 | In Schedule OS - Sum of 2a+2b+2c+2d+2e+2f elements related to S. No. 1 is not equal to S. No. 2 (For Non-residents , elements related to S. No. 1 to be considered only where TRC Flag is Y) |
| 561 | In schedule OS, S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y | In schedule OS, S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2f , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |

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

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

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

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

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

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

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

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

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

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

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

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

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-4 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

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

2. Who is eligible to use this Return Form

This Return Form is to be used by an individual or HUF, who is resident other than not ordinarily resident, or a Firm (other than LLP) which is a resident, whose total income for the assessment year 2020-21 does not exceed Rs.50 lakh and who has income under the following heads:-

- (a) Income from business where such income is computed on presumptive basis under Section 44AD (i.e. Gross Turnover upto Rs. 2 crore) or Section 44AE (income from goods carriage upto ten vehicles); or
- (b) Income from Profession where such income is computed on presumptive basis under Section 44ADA (i.e. Gross receipt upto Rs. 50 lakh); or
- (c) Income from Salary/ Pension; or
- (d) Income from One House Property; or
- (e) Interest income and / or income from family pension taxable under Other Sources.

Note 1: The income computed on presumptive basis under sections 44AD or 44AE or 44ADA shall be presumed to have been computed after giving full effect to every loss, allowance, depreciation or deduction under the Income-tax Act. However, person having loss after giving effect to proviso to sub-section 3 of Section 44AE shall file ITR5

Note 2: Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who is not eligible to use this Return Form

- A. This Return Form should not be used by a person who –
 - (a) is a Director in a company;
 - (b) has held any unlisted equity shares at any time during the previous year;
 - (c) has any asset (including financial interest in any entity) located outside India;
 - (d) has signing authority in any account located outside India; or
 - (e) has income from any source outside India.
- B. This return form also cannot be used by a person who has any income of the following nature during the previous year:-

- (a) Profits and gains from business and professions which is not required to be computed u/s 44AD, 44ADA or 44AE, such as income from speculative business, agency business, commission or brokerage income etc.;
 - (b) Capital gains;
 - (c) Income from more than one house property;
 - (d) Income under the head other sources which is of following nature:-
 - (i) winnings from lottery;
 - (ii) activity of owning and maintaining race horses;
 - (iii) income taxable at special rates under section 115BBDA or section 115BBE;
 - (e) Income to be apportioned in accordance with provisions of section 5A; or
 - (f) Agricultural income in excess of ₹5,000.
- C. Further, this return form also cannot be used by a person who has any claims of loss/deductions/relief/tax credit etc. of the following nature:-
- (a) any brought forward loss or loss to be carried forward under any head of income;
 - (b) loss under the head 'Income from other sources';
 - (c) any claim of relief under section 90, 90A or section 91;
 - (d) any claim of deduction under section 57, other than deduction under clause (ia) thereof (*relating to family pension*); or
 - (e) any claim of credit of tax deducted at source in the hands of any other person.

4. SUGAM form is not mandatory

Form ITR-4 (Sugam) is a simplified return form to be used by an assessee, at his option, if he is eligible to declare profits and gains from business and profession on presumptive basis under section 44AD, 44ADA or 44AE. However, in case the assessee keeps and maintains all books of accounts and other documents referred to in section 44AA, and also gets his accounts audited and obtains an audit report as per section 44AB, filling up the Form ITR-4 (Sugam) is not mandatory. In such a case, other regular return forms viz. ITR-3 or ITR-5, as applicable, should be used and not this Form.

5. Annexure-less Return Form

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

6. Manner of filing and verification of this Return Form

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

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

Income Tax Department,
Bengaluru— 560500,
Karnataka”.

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

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

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

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

Where the Return Form is furnished in the manner mentioned at 6A(iv) above, the assessee should print out Form ITRV- Income Tax Return Verification Form. ITRV- Income Tax Return Verification Form, duly signed by the assessee then has to be sent by ordinary post or speed post only to Central, Processing Centre, Income Tax Department, Bengaluru- 560500 (Karnataka).

8. Obligation to file return

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

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

In case of firms, every firm is required to furnish the return of income in this ITR Form, where profits or gains from business or profession are computed on presumptive basis under section 44AD, section 44ADA or section 44AE.

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

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

- c) Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

| Field No. | Field Name | Instruction |
|------------------|--|---|
| A1 | First Name | Enter the First Name as per PAN card |
| A2 | Middle Name | Enter the Middle Name as per PAN card |
| A3 | Last Name | Enter the Last Name as per PAN card |
| A4 | PAN | Enter the PAN as in PAN card |
| A5 | Date of Birth | Enter the Date of Birth as per the PAN card |
| A6 | Flat/ Door/ Block No. | Enter the Flat or House Number |
| A7 | Name of Premises/ Building / Village | Enter the name of the Premises or Building or Apartment or Village |
| A8 | Road/ Street/Post Office | Enter the name of the Post office or Road or Street in which the house is situated |
| A9 | Area/ Locality | Enter the name of area or locality in which the house is situated |
| A10 | Town/ City/ District | Enter the name of town or City or District in which the house is situated |
| A11 | State | Select the name of State from the dropdown |
| A12 | Country | Select the name of Country from the dropdown |
| A13 | PIN Code/ Zip Code | Enter the PIN Code/ Zip Code of the Post Office |
| A14 | Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits) | Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits). |
| A15 | Status | Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF) (c) Firm (other than Limited Liability Partnership) |
| A16 | Residential/ Office Phone Number with STD code/ Mobile No.1 | Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder. |
| A17 | Mobile No.2 | Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication. |
| A18 | Email Address (Self) | Enter the PAN holder's email address. This will be used for official communication with the PAN holder. |
| | Email Address-2 | Enter the Email Address of PAN holder or any other person, as an alternative email address for communication. |
| A19 | Nature of Employment | In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Govt.' (b) If you are a State Government Employee, tick 'State Govt' (c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick ' Public Sector Undertaking' |

| Field No. | Field Name | Instruction |
|------------|--|--|
| | | (d) If you are drawing pension, tick 'Pensioners' (e) If you are an employee of Private Sector concern, tick 'Others' (f) If you have income from Family Pension etc., tick 'Not Applicable' |
| A20 | Filed u/s | 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 filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)' |
| | Or Filed in response to notice u/s | In case the return is being filed in response to a statutory notice, please tick the applicable check box - (a) If filed in response to a notice under section 139(9), tick '139(9)' (b) If filed in response to notice under section 142(1), tick '142(1)' (c) If filed in response to notice under section 148, tick '148' (d) If filed in response to notice under section 153A, tick '153A' (e) If filed in response to notice under section 153C, tick '153C'. |
| A21 | If revised/defective, enter Receipt No. and Date of filing original return | If this is a revised return, or a return being filed in response to notice under section 139(9), please enter the acknowledgement number and date of filing of the original return. |
| A22 | If filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order | In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, please enter the Unique number/ Document Identification Number (DIN) and date of the relevant statutory Notice or condonation order. |
| A23 | Are you filing return of income under seventh proviso to section 139(1) but otherwise not required to furnish return of income?– (Not applicable in case of Firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)] | In case the return is being filed due to any one or all of the below conditions are applicable then tick 'Yes' a) Amount or aggregate of amount exceeding Rs. 1 Crore in one or more current accounts b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person c) incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity |
| | Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more | Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2019 to 31 March 2020, else |

| Field No. | Field Name | Instruction |
|-----------|---|---|
| | current account during the previous year? (Yes/No) | tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked. |
| | Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No) | Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked |
| | Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No) | Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2019 to 31 March 2020, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked |
| A24 | Whether this return is being filed by a representative assessee | Please tick the applicable check box. In case the return is being a filed by representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (<i>select from drop down list</i>) (c) Address of the representative (d) PAN of the representative (e) Aadhaar No. of the representative |

Part B – Gross Total Income

| Field No. | Field Name | Instruction |
|-----------------------------------|---|--|
| Income from salary/pension | | |
| B1 | Income from Business & Profession | In this field, please enter the aggregate of Income chargeable under Business or Profession, as appearing in item No. E8 of Schedule BP. |
| B2(i) | Gross Salary | This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below. |
| B2(i)(a) | Salary as per section 17(1) | Please enter the Salary as per Part B of Form 16 |
| B2(i)(b) | Value of perquisites as per section 17(2) | Please enter the Value of perquisites as per Part B of Form 16 |
| B2(i)(c) | Profits in lieu of salary as per section 17(3) | Please enter the Profits in lieu of salary as per Part B of Form 16 |
| B2(ii) | Less allowances to the extent exempt u/s 10 [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)] | Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item. |
| | List of allowances (<i>to be provided in drop down</i>) | Sec 10(5)- Leave Travel concession/assistance Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc. |

| Field No. | Field Name | Instruction |
|-----------------------------------|---|---|
| | | Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India |
| | | Sec 10(10)- Death-cum-retirement gratuity received |
| | | Sec 10(10A)- Commuted value of pension received |
| | | Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh |
| | | Sec 10(10B) First proviso – Compensation limit notified by CG in the official Gazette |
| | | Sec 10(10B) Second Proviso- Compensation under scheme approved by the Central Government |
| | | Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service |
| | | Sec 10(10CC)- Tax paid by employer on non-monetary perquisite |
| | | Sec 10(13A)- Allowance to meet expenditure incurred on House Rent |
| | | Sec 10(14)(i)- Prescribed allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses fully, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment |
| | | Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living. |
| | | Any Other - In case of any other allowances enter the details in a text box provided. |
| B2(iii) | Net Salary (i – ii) | This is an auto-populated field representing the net amount, after deducting the exempt allowances [B2(ii)] from the Gross Salary [B2(i)] |
| B2(iv) | Deductions u/s 16 (iva + ivb + ivc) | This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below. |
| B2(iv)(a) | Standard Deduction u/s 16(ia) | This is an auto-populated field as lower of B2(iii) or Rs 50,000. |
| B2(iv)(b) | Entertainment allowance u/s 16(ii) | Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (as per Part B of Form 16) |
| B2(iv)(c) | Professional tax u/s 16(iii) | Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (as per Part B of Form 16) |
| B2(v) | Income chargeable under the Head 'Salaries' (iii - iv) | This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B2(iv)] against the Net Salary [B2(iii)] |
| Income from house property | | |

| Field No. | Field Name | Instruction |
|----------------|---|--|
| B3 | Type of House Property | Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out' |
| B3(i) | Gross rent received/ receivable/ lettable value during the year | If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to be let out during the year. |
| B3(ii) | Tax paid to local authorities | Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc. |
| B3(iii) | Annual Value (i – ii) | This is an auto-populated field representing the amount of Gross rent [B3(i)] as reduced by Tax paid to local authorities [B3(ii)]. |
| B3(iv) | 30% of Annual Value | Please enter 30% of Annual Value so arrived at. |
| B3(v) | Interest payable on borrowed capital | In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. |
| B3(vi) | Arrears/Unrealized Rent received during the year Less 30% | In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent. |
| B3(vii) | Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2,00,000. To avail the benefit of carry forward and set of loss, please use ITR - 3/5. | This is an auto-populated field which represents the income chargeable under the head 'House Property'. The same is computed as Annual Value [B3(iii)] less Standard deduction [B3(iv)] less Interest payable on borrowed capital [B3(v)], including the arrears/unrealized rent, if any [B3(vi)]. If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakh. In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form |

| Field No. | Field Name | Instruction |
|----------------------------------|--|---|
| | | ITR-4 (Sugam). |
| Income from other Sources | | |
| B4 | Income from other Sources | Please select the nature of income from the drop down (as per list given below) and enter the amount of income. In case multiple items of income are to be reported, please enter details of each income as separate line item. <u>List of category of income:-</u> (a) Interest from Savings Bank Account (b) Interest from Deposit (Bank/Post Office/ Cooperative Society) (c) Interest from Income Tax Refund (d) Family pension (e) Any Other - In case of any other interest income enter the details in a text box provided. |
| | Less: Deduction u/s 57(iia) (In case of family pension only) | In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [i.e. 1/3 of the amount of family pension received, or rupees fifteen thousand, whichever is less]. |
| B5 | Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set of loss, please use ITR -3/5. | This is an auto-populated field which represents the aggregate of 'Income from Salary' [B2(v)], 'House Property' [B3(vii)] and 'Income from Other Sources' (B4). |

Part –C – Deductions and taxable total income

| In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year- | |
|---|---|
| Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 [#] for the purpose of claiming any deduction under Part B of Chapter VIA? [Yes/No] (If yes, please fill schedule DI) | In case any investments/ deposit/ payments with respect to deductions under section 80C to 80GGC is made between 01.04.2020 to 30.06.2020 [#] for claiming deduction in previous year 2019-20 then tick 'Yes' and fill schedule DI, else tick 'No'. [#] - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |

| Column No. | Section | Nature of deduction | Instruction |
|------------|---------|---------------------|-------------|
|------------|---------|---------------------|-------------|

| Column No. | Section | Nature of deduction | Instruction |
|------------|-----------|--|---|
| C1 | 80C | Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc. | <p>Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000.</p> |
| C2 | 80CCC | Deduction in respect of contribution to certain Pension Funds | <p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p> |
| C3 | 80CCD(1) | Deduction in respect of contribution to pension scheme of Central Government | <p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p> <p>The amount eligible is subject to maximum limit of 10% of salary In case income there is no income from salary, then amount eligible is subject to maximum limit of 20% of Gross Total Income.</p> |
| C4 | 80CCD(1B) | Deduction in respect of contribution to pension scheme of Central Government | <p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.</p> |
| C5 | 80CCD(2) | Deduction in respect of contribution of employer to pension scheme of Central Government | <p>Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD.</p> <p>The amount eligible is subject to maximum limit of 10% of</p> |

| Column No. | Section | Nature of deduction | Instruction |
|------------|--------------|---|--|
| | | | <p>salary in case the nature of employment selected is other than ' Central Govt.'</p> <p>In case the nature of employment selected is ' Central Govt' then amount eligible is subject to maximum limit of 14% of salary.</p> |
| C6 | 80D | Deduction in respect of health insurance premia | This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction. |
| C7 | 80DD | Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability | <p>Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.</p> <ol style="list-style-type: none"> 1. Dependent person with disability 2. Dependent person with severe disability <p>The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability.</p> |
| C8 | 80DDB | Deduction in respect of medical treatment etc. | <p>Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount.</p> <ol style="list-style-type: none"> 1. Self or Dependent 2. Senior Citizen – Self or Dependent <p>The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000.</p> |
| C9 | 80E | Deduction in respect of interest on loan taken for higher education | Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. |
| C10 | 80EE | Deduction in respect of interest on loan taken for residential house property | <p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/s 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE.</p> |
| C11 | 80EEA | Deduction in respect of interest on loan taken for certain house property | Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2019 to 31 March 2020 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA. |

| Column No. | Section | Nature of deduction | Instruction |
|------------|--------------|--|---|
| | | | The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA. In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed. |
| C12 | 80EEB | Deduction in respect of purchase of electric vehicle. | Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year. |
| C13 | 80G | Deduction in respect of donations to certain funds, charitable institutions, etc. | 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. |
| C14 | 80GG | Deduction in respect of rents paid | Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG. The amount eligible for deduction is subject to a maximum limit of ₹60,000 during the year and further conditions specified therein. Please fill form 10BA. |
| C15 | 80GGC | Deduction in respect of contributions given by any person to Political parties | Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash. |
| C16 | 80TTA | Deduction in respect of interest on deposits in savings account | Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year. |
| C17 | 80TTB | Deduction in respect of interest on deposits in case of senior citizens | This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year. |

| Column No. | Section | Nature of deduction | Instruction |
|------------|---------|---|---|
| C18 | 80U | Deduction in case of a person with disability | This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 |
| C19 | | Total Deductions | Please enter the aggregate amount of deductions claimed under Chapter VI-A. |
| C20 | | Taxable Total Income | This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B5] reduced by claim of total deductions [C19]. |

Part –D – Tax Computation and Tax Status

| Field No. | Field Name | Instruction |
|-----------|---|---|
| D1 | Tax payable on total income | Please compute the amount of tax payable on Total Income as per the tax computation table given below. |
| D2 | Rebate u/s 87A | If you are a resident individual, whose total income does not exceed ₹ 5,00,000, you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable or ₹ 12,500, whichever is less. |
| D3 | Tax payable after Rebate | Please enter the tax payable after claiming rebate (D1 – D2). |
| D4 | Health and Education Cess @4% | Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3) |
| D5 | Total Tax & Cess | Please enter the sum of tax after rebate and health & education cess. (D3 + D4) |
| D6 | Relief u/s 89 (Please ensure to submit Form 10E to claim this relief) | Please enter the amount of tax relief admissible u/s 89, computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year. |
| D7 | Balance Tax After Relief | Please enter the difference of amount between Total Tax & cess and Relief u/s 89. |
| D8 | Interest u/s 234A | Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A. |
| D9 | Interest u/s 234B | Please compute the amount of interest payable for short-payment of advance tax, if any, as per provisions of section 234B. |
| D10 | Interest u/s 234C | Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C. |
| D11 | Fee u/s 234F | Please enter the amount of fees payable for delay in filing return of income as per section 234F. |
| D12 | Total Tax, Fee and Interest | Please compute the total sum payable towards tax, fee and interest after claiming relief. (D7+D8+D9+D10+D11) |
| D13 | Total Advance Tax Paid | Please enter the amount of Advance Tax paid during the year. Please fill up details of challan etc. in Schedule-IT. |
| D14 | Total Self-Assessment Tax Paid | Please enter the amount of self-assessment Tax paid. Please fill up details of challan etc. in Schedule-IT. |

| Field No. | Field Name | Instruction |
|-----------|---|---|
| D15 | Total TDS Claimed | Please enter the total amount of TDS claimed. Please fill up details of tax deducted at source in Schedule TDS-1 (<i>in case of salary</i>) or in Schedule TDS-2 (<i>in case of other payments</i>) as applicable. |
| D16 | Total TCS Claimed | Please enter total amount of TCS claimed. Please fill up details of tax collected at source in Schedule TCS. |
| D17 | Total Taxes Paid | This is an auto-populated field, which represents aggregate of taxes paid during the year, by way of advance tax, self-assessment tax, TDS and TCS. (D13+D14+D15+D16) |
| D18 | Amount payable (D12–D17) (if D12 > D17) | Please compute the net amount payable, if any, after claiming credit of taxes paid (D12 - D17) |
| D19 | Refund (D17 – D12) (if D17 > D12) | Please compute the net amount refundable, if any, after claiming credit of taxes paid (D17 - D12). |
| D20 | Exempt income (For reporting Purposes) (If agricultural income is more than Rs.5,000/-, use ITR 3/5) | <p>Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item.</p> <p>Please also note that the maximum amount of agriculture income that can be reported in Form ITR-4 is upto Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.</p> |
| | List of other types of exempt income (drop down to be provided) | <p>Agriculture Income (less than equal to Rs. 5000)</p> <p>Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster.</p> <p>Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)</p> <p>Sec 10(11)- Statutory Provident Fund received</p> <p>Sec 10(12)- Recognized Provident Fund received</p> <p>Sec 10(13)- Approved superannuation fund received</p> <p>Sec 10(16)- Scholarships granted to meet the cost of education</p> <p>Sec 10(17)- Allowance MP/ MLA/ MLC</p> <p>Sec 10(17A)- Award instituted by Government</p> <p>Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award</p> <p>Defense Medical Disability Pension</p> <p>Sec 10(19)- Armed Forces Family pension in case of death during operational duty</p> <p>Sec 10(26)- Any income as referred to in section 10(26)</p> <p>Sec 10(26AAA)- Any income as referred to in section 10(26AAA)</p> <p>Sec 10(34)- (Exempted Dividend Income)</p> |

| Field No. | Field Name | Instruction |
|-----------|---|--|
| | | Any Other- In case of any other exempt income enter the details in a text box provided. |
| D21 | Details of Bank Accounts held in India at any time during the previous year | Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account/accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. |
| | IFS Code of the bank | Please enter the IFS Code of the Bank (11 digits) |
| | Name of the Bank | Please enter name of the Bank |
| | Account Number | Please enter account number of the Bank |

Schedule BP – Details of Income from Business or Profession

| Presumptive business income u/s 44AD |
|--|
| 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. Please note that the scheme of presumptive business income u/s 44AD is not applicable for persons carrying on professions as referred to in Section 44AA, or earning income in the nature of commission or brokerage or carrying on any agency business. In such cases, it is mandatory to maintain books of accounts as required u/s 44AA and return of income should be filed in regular Form ITR-3 or ITR-5, as applicable. |

| Field No. | Field Name | Instruction |
|---------------|---|--|
| E1 | Gross Turnover or Gross Receipts:- | |
| E1(a) | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date | Please enter the amount of turnover realized through account payee cheque or account payee bank draft or bank electronic clearing system or prescribed electronic modes during the previous year or before the due date for filing return u/s 139(1). |
| E1(b) | Any other mode | Please enter the amount of turnover realized through any other mode (cash). |
| E2 | Presumptive Income under section 44AD:- | |
| E2(a) | 6% of E1a or the amount claimed to have been earned, whichever is higher | Please enter the presumptive income in respect of the turnover realised through account payee cheque etc. mentioned at E1a. The presumptive income is to be computed @6% of Turnover mentioned at E1a, or the actual amount claimed to have been earned, whichever is higher. |
| E2(b) | 8% of E1b or the amount claimed to have been earned, whichever is higher | Please enter the presumptive income in respect of the turnover realised through other modes (cash) etc. as mentioned at E1b. The presumptive income is to be computed @8% of Turnover mentioned at E1b, or the actual amount claimed to have been earned, whichever is higher. |
| E2(c) | Total | This is an auto-populated field which represents the total amount of presumptive income declared u/s 44AD [E2(a) + E2(b)]. |
| Note:- | In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable. | |

| Presumptive professional income u/s 44ADA | | |
|---|---|--|
| 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. | | |
| E3 | Gross Receipts | Please enter total gross receipts during the previous year from professions referred to in section 44AA (legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession). In case the total gross receipts from the eligible profession exceeds Rs.50 Lakh, please fill up regular ITR Form-3 or Form-5, as applicable. |
| E4 | Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher | Please enter the presumptive income in respect of the total gross receipts from the eligible professions. The presumptive income is to be computed @50% of the total gross receipts mentioned at E3, or the actual amount claimed to have been earned, whichever is higher. |
| Note:- | In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable. | |
| Presumptive income from goods carriages u/s 44AE | | |
| 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. | | |
| Table | Please provide the details of each goods carriage, period for which used during the year and presumptive income therefrom. Add rows as necessary. | |
| Col. 1 | Registration No. | Please enter registration number of each goods carriage used during the previous year. |
| Col. 2 | Whether owned/ leased/ hired | Please select whether the vehicle is "Owned"/ "Leased"/ "Hired". |
| Col. 3 | Tonnage capacity | Please enter tonnage capacity of the goods carriage in metric ton. |
| Col. 4 | Number of months | Please enter months for which goods carriage was owned/leased/hired by assessee during the previous year. |
| Col. 5 | Presumptive income u/s 44AE | Please enter the presumptive income from each goods carriage u/s 44AE during the previous year. The presumptive income is to be computed @Rs.1,000 per ton per month for heavy goods vehicle (<i>i.e. tonnage exceeding 12 Metric Ton</i>) and @Rs.7,500 per month for other than heavy goods vehicle, or the actual amount claimed to have been earned, whichever is higher. |
| E5 | Presumptive Income from Goods Carriage u/s 44AE | This is an auto-populated field which represents the aggregate of presumptive incomes from business of plying, hiring or leasing goods carriages u/s 44AE. This is the total of amounts entered in column 5 of the table in respect of each goods carriage. |
| E6 | Salary and interest paid to the partners | If you are a partnership firm (other than LLP) having income u/s 44AE, please enter the amount of salary and interest paid to the partners, to extent admissible as per Section 40(b). |
| E7 | Presumptive Income u/s 44AE | This is an auto-populated field which represents the presumptive income under Section 44AE, net of deduction on account of salary and interest paid to partners. [E5 - E6] |

| | | |
|--|--|---|
| | | |
| Note:- | In case the actual amount claimed to have been earned from goods carriage is less than the presumptive income prescribed u/s 44AE, or the number of vehicles owned at any time during the year exceeds ten, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable. | |
| E8 | Income chargeable under Business or Profession | This is an auto-populated field which represents the aggregate of incomes chargeable under the head Business or Profession. [E2(c) + E4 + E7] |
| Information regarding Turnover/Gross Receipt reported for GST | | |
| Please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN. Add rows as necessary. | | |
| E9 | GSTIN No(s). | Please enter the GSTIN No. |
| E10 | Annual value of outward supplies as per the GST returns filed | Please enter the total annual value of outward supplies reported against each GSTIN No. separately based on the monthly GST returns. |
| Financial Particulars of the Business | | |
| Please furnish the information below as on 31 st day of March, 2020. The information sought at columns E15, E19, E20 and E22 is mandatory. The information sought at other columns should be furnished, if available. | | |
| E11 | Partners/ Members own capital | Please enter Partners/ Members own capital |
| E12 | Secured loans | Please enter total of secured loans |
| E13 | Unsecured loans | Please enter total of unsecured loans |
| E14 | Advances | Please enter aggregate of trade advances received |
| E15 | Sundry creditors | Please enter total amount of sundry creditors |
| E16 | Other liabilities | Please enter total of other liabilities (<i>not specifically mentioned at E11 to E15 above</i>) |
| E17 | Total capital and liabilities | Please enter total of capital and liabilities (E11 + E12 + E13 + E14 + E15 + E16) |
| E18 | Fixed assets | Please enter written down value of fixed assets |
| E19 | Inventories | Please enter closing value of stock-in-trade |
| E20 | Sundry debtors | Please enter the total of sundry debtors |
| E21 | Balance with banks | Please enter the aggregate of bank balances |
| E22 | Cash-in-hand | Please enter cash-in-hand |
| E23 | Loans and advances | Please enter aggregate of loans and advances given |
| E24 | Other assets | Please enter aggregate of other assets (<i>not specifically mentioned at E18 to E23 above</i>) |
| E25 | Total assets | Please enter total of all assets (E18 + E19 + E20 + E21 + E22 + E23 + E24) |

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

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

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

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

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

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

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

Schedule 80D - Deduction in respect of health insurance premia

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

| S. No. | Field Name | Instruction |
|--------|---|--|
| (ii) | Preventive Health Checkup | Please enter the amount paid during the year towards Preventive Health Checkup. |
| (iii) | Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above) | Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person. |

Note : The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.

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

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

Schedule-TCS: Details of TCS

| Please enter the relevant details of taxes collected at source (as appearing in Form 27D) | | |
|---|--|---|
| Column No. | Field Name | Instruction |
| 1 | TAN of the Collector | Please enter the TAN of the Collector. |
| 2 | Name of the Collector | Please enter the name of the Collector. |
| 3 | Details of amount paid as mentioned in Form 26AS | Please enter the gross amount of receipt in respect of which tax has been collected at source. |
| 4 | Tax collected | Please enter the amount of tax which has been collected at source. |
| 5 | Amount out of (4) being claimed | Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. |

Schedule TDS-1 – Details of TDS from salary

| Please enter the relevant details of taxes deducted at source (as appearing in Form 16) | | |
|---|----------------------|--|
| Column No. | Field Name | Instruction |
| 1 | TAN of the Employer | Please enter the TAN of the Employer. |
| 2 | Name of the Employer | Please enter the name of the Employer. |
| 3 | Income under salary | Please enter the gross amount of salary in respect of which tax has been deducted at source. |
| 4 | Tax deducted | Please enter the amount of tax which has been deducted at source. |

Schedule TDS-2 – Details of TDS on income other than salary

Please enter the relevant details of taxes deducted at source (as appearing in Form 16A/16C)

| Column No. | Field Name | Instruction |
|------------|--|---|
| 2 | TAN of the Deductor /PAN/Aadhaar No. of Tenant | Please enter the TAN of the Deductor. In case tax has been deducted by the tenant, provide the PAN/ Aadhaar No. of the Tenant. |
| 3 & 4 | Unclaimed TDS brought forward (b/f) | Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 3 and column 4 respectively. |
| 5 | TDS of the current financial year | Please enter the amount of Tax deducted at source for the current financial year. |
| 6 | TDS credit being claimed this year | Please enter the amount of TDS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. |
| 7 & 8 | Corresponding receipt offered | Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Enter the gross amount of income and head under which offered in column 7 and column 8 respectively. In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "TDS credit being claimed this year" for the current year. If this is done, the column "Corresponding receipt offered" is greyed-off and is not required to be filled up. |
| 9 | TDS credit being carried forward | Please enter the amount of remaining TDS credit which is being carried forward to subsequent years. |

Schedule DI: Details of Investment

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

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

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Verification:

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

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

In case of a Firm, return of income can be verified by the managing partner. In case the managing partner is not able to do so for any unavoidable reason, the return can be verified by any other partner of firm, who is not a minor.

Before signing the verification (as mentioned in section 6 above – Manner of filing and verification), please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

TRP Details

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

Tax Computation Table

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

| | Income | Tax Liability |
|----------|--------------------------------|---|
| 1 | Upto ₹2,50,000 | Nil |
| 2 | Between ₹2,50,001 – ₹5,00,000 | 5% of income in excess of ₹2,50,000 |
| 3 | Between ₹5,00,001 – ₹10,00,000 | ₹12,500 + 20% of income in excess of ₹5,00,000 |
| 4 | Above ₹10,00,000 | ₹1,12,500 + 30% of income in excess of ₹10,00,000 |

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

| | Income | Tax Liability |
|----------|--------------------------------|---|
| 1 | Upto ₹3,00,000 | Nil |
| 2 | Between ₹3,00,001 – ₹5,00,000 | 5% of income in excess of ₹3,00,000 |
| 3 | Between ₹5,00,001 – ₹10,00,000 | ₹10,000 + 20% of income in excess of ₹5,00,000 |
| 4 | Above ₹10,00,000 | ₹1,10,000 + 30% of income in excess of ₹10,00,000 |

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

| | Income | Tax Liability |
|----------|--------------------------------|---|
| 1 | Upto ₹5,00,000 | Nil |
| 2 | Between ₹5,00,001 – ₹10,00,000 | 20% of income in excess of ₹5,00,000 |
| 3 | Above ₹10,00,000 | ₹1,00,000 + 30% of income in excess of ₹10,00,000 |

(iv) In case of a Firm, tax is to be calculated at flat rate of 30% of taxable income.

Paper return

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

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

| Sector | Sub-Sector | Code |
|--|--|-------------|
| AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY | Growing and manufacturing of tea | 01001 |
| | Growing and manufacturing of coffee | 01002 |
| | Growing and manufacturing of rubber | 01003 |
| | Market gardening and horticulture specialties | 01004 |
| | Raising of silk worms and production of silk | 01005 |
| | Raising of bees and production of honey | 01006 |
| | Raising of poultry and production of eggs | 01007 |
| | Rearing of sheep and production of wool | 01008 |
| | Rearing of animals and production of animal products | 01009 |
| | Agricultural and animal husbandry services | 01010 |
| | Soil conservation, soil testing and soil desalination services | 01011 |
| | Hunting, trapping and game propagation services | 01012 |
| | Growing of timber, plantation, operation of tree nurseries and conserving of forest | 01013 |
| | Gathering of tendu leaves | 01014 |
| | Gathering of other wild growing materials | 01015 |
| | Forestry service activities, timber cruising, afforestation and reforestation | 01016 |
| | Logging service activities, transport of logs within the forest | 01017 |
| | Other agriculture, animal husbandry or forestry activity n.e.c | 01018 |
| FISH FARMING | Fishing on commercial basis in inland waters | 02001 |
| | Fishing on commercial basis in ocean and coastal areas | 02002 |
| | Fish farming | 02003 |
| | Gathering of marine materials such as natural pearls, sponges, coral etc. | 02004 |
| | Services related to marine and fresh water fisheries, fish hatcheries and fish farms | 02005 |
| | Other Fish farming activity n.e.c | 02006 |
| MINING AND QUARRYING | Mining and agglomeration of hard coal | 03001 |
| | Mining and agglomeration of lignite | 03002 |
| | Extraction and agglomeration of peat | 03003 |
| | Extraction of crude petroleum and natural gas | 03004 |
| | Service activities incidental to oil and gas extraction excluding surveying | 03005 |
| | Mining of uranium and thorium ores | 03006 |
| | Mining of iron ores | 03007 |
| | Mining of non-ferrous metal ores, except uranium and thorium ores | 03008 |
| | Mining of gemstones | 03009 |
| | Mining of chemical and fertilizer minerals | 03010 |
| | Mining of quarrying of abrasive materials | 03011 |
| | Mining of mica, graphite and asbestos | 03012 |
| | Quarrying of stones (marble/granite/dolomite), sand and clay | 03013 |
| | Other mining and quarrying | 03014 |
| | Mining and production of salt | 03015 |
| Other mining and quarrying n.e.c | 03016 | |

| MANUFACTURING | Production, processing and preservation of meat and meat products | 04001 |
|---------------|--|-------|
| | Production, processing and preservation of fish and fish products | 04002 |
| | Manufacture of vegetable oil, animal oil and fats | 04003 |
| | Processing of fruits, vegetables and edible nuts | 04004 |
| | Manufacture of dairy products | 04005 |
| | Manufacture of sugar | 04006 |
| | Manufacture of cocoa, chocolates and sugar confectionery | 04007 |
| | Flour milling | 04008 |
| | Rice milling | 04009 |
| | Dal milling | 04010 |
| | Manufacture of other grain mill products | 04011 |
| | Manufacture of bakery products | 04012 |
| | Manufacture of starch products | 04013 |
| | Manufacture of animal feeds | 04014 |
| | Manufacture of other food products | 04015 |
| | Manufacturing of wines | 04016 |
| | Manufacture of beer | 04017 |
| | Manufacture of malt liquors | 04018 |
| | Distilling and blending of spirits, production of ethyl alcohol | 04019 |
| | Manufacture of mineral water | 04020 |
| | Manufacture of soft drinks | 04021 |
| | Manufacture of other non-alcoholic beverages | 04022 |
| | Manufacture of tobacco products | 04023 |
| | Manufacture of textiles (other than by handloom) | 04024 |
| | Manufacture of textiles using handlooms (khadi) | 04025 |
| | Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand) | 04026 |
| | Manufacture of carpet, rugs, blankets, shawls etc. by hand | 04027 |
| | Manufacture of wearing apparel | 04028 |
| | Tanning and dressing of leather | 04029 |
| | Manufacture of luggage, handbags and the like saddler and harness | 04030 |
| | Manufacture of footwear | 04031 |
| | Manufacture of wood and wood products, cork, straw and plaiting material | 04032 |
| | Manufacture of paper and paper products | 04033 |
| | Publishing, printing and reproduction of recorded media | 04034 |
| | Manufacture of coke oven products | 04035 |
| | Manufacture of refined petroleum products | 04036 |
| | Processing of nuclear fuel | 04037 |
| | Manufacture of fertilizers and nitrogen compounds | 04038 |
| | Manufacture of plastics in primary forms and of synthetic rubber | 04039 |
| | Manufacture of paints, varnishes and similar coatings | 04040 |
| | Manufacture of pharmaceuticals, medicinal chemicals and botanical products | 04041 |
| | Manufacture of soap and detergents | 04042 |
| | Manufacture of other chemical products | 04043 |

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|---|-------|
| Manufacture of man-made fibers | 04044 |
| Manufacture of rubber products | 04045 |
| Manufacture of plastic products | 04046 |
| Manufacture of glass and glass products | 04047 |
| Manufacture of cement, lime and plaster | 04048 |
| Manufacture of articles of concrete, cement and plaster | 04049 |
| Manufacture of Bricks | 04050 |
| Manufacture of other clay and ceramic products | 04051 |
| Manufacture of other non-metallic mineral products | 04052 |
| Manufacture of pig iron, sponge iron, Direct Reduced Iron etc. | 04053 |
| Manufacture of Ferro alloys | 04054 |
| Manufacture of Ingots, billets, blooms and slabs etc. | 04055 |
| Manufacture of steel products | 04056 |
| Manufacture of basic precious and non-ferrous metals | 04057 |
| Manufacture of non-metallic mineral products | 04058 |
| Casting of metals | 04059 |
| Manufacture of fabricated metal products | 04060 |
| Manufacture of engines and turbines | 04061 |
| Manufacture of pumps and compressors | 04062 |
| Manufacture of bearings and gears | 04063 |
| Manufacture of ovens and furnaces | 04064 |
| Manufacture of lifting and handling equipment | 04065 |
| Manufacture of other general purpose machinery | 04066 |
| Manufacture of agricultural and forestry machinery | 04067 |
| Manufacture of Machine Tools | 04068 |
| Manufacture of machinery for metallurgy | 04069 |
| Manufacture of machinery for mining, quarrying and constructions | 04070 |
| Manufacture of machinery for processing of food and beverages | 04071 |
| Manufacture of machinery for leather and textile | 04072 |
| Manufacture of weapons and ammunition | 04073 |
| Manufacture of other special purpose machinery | 04074 |
| Manufacture of domestic appliances | 04075 |
| Manufacture of office, accounting and computing machinery | 04076 |
| Manufacture of electrical machinery and apparatus | 04077 |
| Manufacture of Radio, Television, communication equipment and apparatus | 04078 |
| Manufacture of medical and surgical equipment | 04079 |
| Manufacture of industrial process control equipment | 04080 |
| Manufacture of instruments and appliances for measurements and navigation | 04081 |
| Manufacture of optical instruments | 04082 |
| Manufacture of watches and clocks | 04083 |
| Manufacture of motor vehicles | 04084 |
| Manufacture of body of motor vehicles | 04085 |
| Manufacture of parts & accessories of motor vehicles & engines | 04086 |
| Building & repair of ships and boats | 04087 |
| Manufacture of railway locomotive and rolling stocks | 04088 |

| | | |
|----------------------------------|--|-------|
| | Manufacture of aircraft and spacecraft | 04089 |
| | Manufacture of bicycles | 04090 |
| | Manufacture of other transport equipment | 04091 |
| | Manufacture of furniture | 04092 |
| | Manufacture of jewellery | 04093 |
| | Manufacture of sports goods | 04094 |
| | Manufacture of musical instruments | 04095 |
| | Manufacture of games and toys | 04096 |
| | Other manufacturing n.e.c. | 04097 |
| | Recycling of metal waste and scrap | 04098 |
| | Recycling of non- metal waste and scrap | 04099 |
| | | |
| ELECTRICITY, GAS AND WATER | Production, collection and distribution of electricity | 05001 |
| | Manufacture and distribution of gas | 05002 |
| | Collection, purification and distribution of water | 05003 |
| | Other essential commodity service n.e.c | 05004 |
| | | |
| CONSTRUCTION | Site preparation works | 06001 |
| | Building of complete constructions or parts- civil contractors | 06002 |
| | Building installation | 06003 |
| | Building completion | 06004 |
| | Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc. | 06005 |
| | Construction and maintenance of power plants | 06006 |
| | Construction and maintenance of industrial plants | 06007 |
| | Construction and maintenance of power transmission and telecommunication lines | 06008 |
| | Construction of water ways and water reservoirs | 06009 |
| | Other construction activity n.e.c. | 06010 |
| | | |
| REAL ESTATE AND RENTING SERVICES | Purchase, sale and letting of leased buildings (residential and non-residential) | 07001 |
| | Operating of real estate of self-owned buildings (residential and non-residential) | 07002 |
| | Developing and sub-dividing real estate into lots | 07003 |
| | Real estate activities on a fee or contract basis | 07004 |
| | Other real estate/renting services n.e.c | 07005 |
| | | |
| RENTING OF MACHINERY | Renting of land transport equipment | 08001 |
| | Renting of water transport equipment | 08002 |
| | Renting of air transport equipment | 08003 |
| | Renting of agricultural machinery and equipment | 08004 |
| | Renting of construction and civil engineering machinery | 08005 |
| | Renting of office machinery and equipment | 08006 |
| | Renting of other machinery and equipment n.e.c. | 08007 |
| | Renting of personal and household goods n.e.c. | 08008 |
| | Renting of other machinery n.e.c. | 08009 |

| WHOLESALE AND RETAIL TRADE | Wholesale and retail sale of motor vehicles | 09001 |
|--|--|-------|
| | Repair and maintenance of motor vehicles | 09002 |
| | Sale of motor parts and accessories- wholesale and retail | 09003 |
| | Retail sale of automotive fuel | 09004 |
| | General commission agents, commodity brokers and auctioneers | 09005 |
| | Wholesale of agricultural raw material | 09006 |
| | Wholesale of food & beverages and tobacco | 09007 |
| | Wholesale of household goods | 09008 |
| | Wholesale of metals and metal ores | 09009 |
| | Wholesale of household goods | 09010 |
| | Wholesale of construction material | 09011 |
| | Wholesale of hardware and sanitary fittings | 09012 |
| | Wholesale of cotton and jute | 09013 |
| | Wholesale of raw wool and raw silk | 09014 |
| | Wholesale of other textile fibres | 09015 |
| | Wholesale of industrial chemicals | 09016 |
| | Wholesale of fertilizers and pesticides | 09017 |
| | Wholesale of electronic parts & equipment | 09018 |
| | Wholesale of other machinery, equipment and supplies | 09019 |
| | Wholesale of waste, scrap & materials for re-cycling | 09020 |
| | Retail sale of food, beverages and tobacco in specialized stores | 09021 |
| | Retail sale of other goods in specialized stores | 09022 |
| | Retail sale in non-specialized stores | 09023 |
| | Retail sale of textiles, apparel, footwear, leather goods | 09024 |
| | Retail sale of other household appliances | 09025 |
| | Retail sale of hardware, paint and glass | 09026 |
| | Wholesale of other products n.e.c | 09027 |
| | Retail sale of other products n.e.c | 09028 |
| HOTELS, RESTAURANTS AND HOSPITALITY SERVICES | Hotels – Star rated | 10001 |
| | Hotels – Non-star rated | 10002 |
| | Motels, Inns and Dharmshalas | 10003 |
| | Guest houses and circuit houses | 10004 |
| | Dormitories and hostels at educational institutions | 10005 |
| | Short stay accommodations n.e.c. | 10006 |
| | Restaurants – with bars | 10007 |
| | Restaurants – without bars | 10008 |
| | Canteens | 10009 |

| | | |
|---|---|-------|
| | Independent caterers | 10010 |
| | Casinos and other games of chance | 10011 |
| | Other hospitality services n.e.c. | 10012 |
| | | |
| TRANSPORT & LOGISTICS SERVICES | Travel agencies and tour operators | 11001 |
| | Packers and movers | 11002 |
| | Passenger land transport | 11003 |
| | Air transport | 11004 |
| | Transport by urban/sub-urban railways | 11005 |
| | Inland water transport | 11006 |
| | Sea and coastal water transport | 11007 |
| | Freight transport by road | 11008 |
| | Freight transport by railways | 11009 |
| | Forwarding of freight | 11010 |
| | Receiving and acceptance of freight | 11011 |
| | Cargo handling | 11012 |
| | Storage and warehousing | 11013 |
| | Transport via pipelines (transport of gases, liquids, slurry and other commodities) | 11014 |
| | Other Transport & Logistics services n.e.c | 11015 |
| | | |
| POST AND TELECOMMUNICATION SERVICES | Post and courier activities | 12001 |
| | Basic telecom services | 12002 |
| | Value added telecom services | 12003 |
| | Maintenance of telecom network | 12004 |
| | Activities of the cable operators | 12005 |
| | Other Post & Telecommunication services n.e.c | 12006 |
| | | |
| FINANCIAL INTERMEDIATION SERVICES | Commercial banks, saving banks and discount houses | 13001 |
| | Specialised institutions granting credit | 13002 |
| | Financial leasing | 13003 |
| | Hire-purchase financing | 13004 |
| | Housing finance activities | 13005 |
| | Commercial loan activities | 13006 |
| | Credit cards | 13007 |
| | Mutual funds | 13008 |
| | Chit fund | 13009 |
| | Investment activities | 13010 |

| | | |
|-------------------------------|--|-------|
| | Life insurance | 13011 |
| | Pension funding | 13012 |
| | Non-life insurance | 13013 |
| | Administration of financial markets | 13014 |
| | Stock brokers, sub-brokers and related activities | 13015 |
| | Financial advisers, mortgage advisers and brokers | 13016 |
| | Foreign exchange services | 13017 |
| | Other financial intermediation services n.e.c. | 13018 |
| | | |
| COMPUTER AND RELATED SERVICES | Software development | 14001 |
| | Other software consultancy | 14002 |
| | Data processing | 14003 |
| | Database activities and distribution of electronic content | 14004 |
| | Other IT enabled services | 14005 |
| | BPO services | 14006 |
| | Cyber café | 14007 |
| | Maintenance and repair of office, accounting and computing machinery | 14008 |
| | Computer training and educational institutes | 14009 |
| | Other computation related services n.e.c. | 14010 |
| | | |
| RESEARCH AND DEVELOPMENT | Natural sciences and engineering | 15001 |
| | Social sciences and humanities | 15002 |
| | Other Research & Development activities n.e.c. | 15003 |
| | | |
| PROFESSIONS | Legal profession | 16001 |
| | Accounting, book-keeping and auditing profession | 16002 |
| | Tax consultancy | 16003 |
| | Architectural profession | 16004 |
| | Engineering and technical consultancy | 16005 |
| | Advertising | 16006 |
| | Fashion designing | 16007 |
| | Interior decoration | 16008 |
| | Photography | 16009 |
| | Auctioneers | 16010 |
| | Business brokerage | 16011 |
| | Market research and public opinion polling | 16012 |
| | Business and management consultancy activities | 16013 |

| | | |
|---------------------------|--|---------|
| | Labour recruitment and provision of personnel | 16014 |
| | Investigation and security services | 16015 |
| | Building-cleaning and industrial cleaning activities | 16016 |
| | Packaging activities | 16017 |
| | Secretarial activities | 16018 |
| | Medical Profession | 16019_1 |
| | Film Artist | 16020 |
| | Other professional services n.e.c. | 16019 |
| | | |
| EDUCATION SERVICES | Primary education | 17001 |
| | Secondary/ senior secondary education | 17002 |
| | Technical and vocational secondary/ senior secondary education | 17003 |
| | Higher education | 17004 |
| | Education by correspondence | 17005 |
| | Coaching centres and tuitions | 17006 |
| | Other education services n.e.c. | 17007 |
| | | |
| HEALTH CARE SERVICES | General hospitals | 18001 |
| | Speciality and super speciality hospitals | 18002 |
| | Nursing homes | 18003 |
| | Diagnostic centres | 18004 |
| | Pathological laboratories | 18005 |
| | Independent blood banks | 18006 |
| | Medical transcription | 18007 |
| | Independent ambulance services | 18008 |
| | Medical suppliers, agencies and stores | 18009 |
| | Medical clinics | 18010 |
| | Dental practice | 18011 |
| | Ayurveda practice | 18012 |
| | Unani practice | 18013 |
| | Homeopathy practice | 18014 |
| | Nurses, physiotherapists or other para-medical practitioners | 18015 |
| | Veterinary hospitals and practice | 18016 |
| | Medical education | 18017 |
| | Medical research | 18018 |
| | Practice of other alternative medicine | 18019 |
| Other healthcare services | 18020 | |

| SOCIAL AND COMMUNITY WORK | Social work activities with accommodation (orphanages and old age homes) | 19001 |
|--------------------------------------|---|---------|
| | Social work activities without accommodation (Creches) | 19002 |
| | Industry associations, chambers of commerce | 19003 |
| | Professional organisations | 19004 |
| | Trade unions | 19005 |
| | Religious organizations | 19006 |
| | Political organisations | 19007 |
| | Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs) | 19008 |
| | Other Social or community service n.e.c | 19009 |
| CULTURE AND SPORT | Motion picture production | 20001 |
| | Film distribution | 20002 |
| | Film laboratories | 20003 |
| | Television channel productions | 20004 |
| | Television channels broadcast | 20005 |
| | Video production and distribution | 20006 |
| | Sound recording studios | 20007 |
| | Radio - recording and distribution | 20008 |
| | Stage production and related activities | 20009 |
| | Individual artists excluding authors | 20010 |
| | Literary activities | 20011 |
| | Other cultural activities n.e.c. | 20012 |
| | Circuses and race tracks | 20013 |
| | Video Parlours | 20014 |
| | News agency activities | 20015 |
| | Library and archives activities | 20016 |
| | Museum activities | 20017 |
| | Preservation of historical sites and buildings | 20018 |
| | Botanical and zoological gardens | 20019 |
| | Operation and maintenance of sports facilities | 20020 |
| | Activities of sports and game schools | 20021 |
| | Organisation and operation of indoor/outdoor sports and promotion and production of sporting events | 20022 |
| | Sports Management | 20023_1 |
| | Other sporting activities n.e.c. | 20023 |
| Other recreational activities n.e.c. | 20024 | |

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|--|--|---------|
| | | |
| 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 |

*n.e.c. – not elsewhere classified

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

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

List of Category A Rules for ITR 4 are as below:

| S. No. | Description of Rules | Mapping of Rules for ITR 4 |
|--------|---|--|
| 1 | Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE | Value at field "E8" is not equal to sum of E2c+E4+E7 |
| 2 | Income u/s 44AD, 44ADA, 44AE is disclosed in the return but "schedule BP" is not filled | In Schedule Part B- Gross total Income, B1 (BP income) is MORE THAN ZERO AND in schedule BP all the fields from E1 to E7 are zero/null. Note: All fields including sub fields |
| 3 | Standard deduction allowed on House property should be equals to 30% of Annual value | If value at the field "B3(iii)" is greater than zero & value at field "B3(iv)" is not equals to 30% of value at "B3(iii)" Note: This rule will not be applicable if value at B2vi < 0 Note 2: Rounding off +2 and -2. |
| 4 | Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax | Value at field "B3 (ii)" in "Part B Gross Total Income" is more than zero AND Value at field "B3 (i)" in "Part B Gross Total Income" is zero or null |
| 5 | Deduction u/s 80CCD(2) should not be more than 10% of salary | Value mentioned in the field S. No. B6 (e) is more than 10% of value mentioned in the field B1(iii)-B1(ib) (Net Salary-Value of Perquisites and Nature of Employer is any of following: State Government Public Sector Undertaking Others Note: If the GTI is less than or equal to zero, this rule will skipped |
| 6 | Sum of deduction claimed u/s 80C, 80CCC & 80CCD (1) is more than 1,50,000. | Assessee has selected status as "Individual" or "HUF" in schedule Part A General information And sum of field 80C - B6C(a) + 80CCC (B6C(b)) + 80CCD(1) (B6C(c)) in schedule Income details is more than 1,50,000. |
| 7 | Deduction u/s 80E is claimed by HUF/ Firm | Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80E" B6(i) in schedule Income details is greater than zero. |

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| 8 | Deduction u/s 80EE is claimed by HUF/ Firm | Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EE" B6(j) in schedule Income details is greater than zero. |
| 9 | Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000 | Drop down selected is dependent person with disability and as computed is less than as entered and as entered more than 75,000 |
| 10 | Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000 | Drop down selected is self and dependent and amount is more than 40,000 |
| 11 | Deduction u/s 80DD cannot be claimed by Firm. | Assessee has selected status "Firm" And amount entered at field B6(g) of Schedule "income details) 80DD in schedule Income details is greater than 0 |
| 12 | Maximum amount that can be claimed u/s 80GG is 25% of Total income or 60000 whichever is less | In the schedule Income Details value at B(n) is more than 60,000 or 25% of B7 before allowing deduction of this expenditure |
| 13 | Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000 | In the schedule Income Details value at 6(r) is selected as "Self with disability" and the value at field 6(r) is less or more than 75,000 |
| 14 | Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash- in-hand are not filed | The sum of "E1a+ E1b+ E3+E5" is greater than zero and the following details are not filled: 1. E15 (Sundry creditors) 2. E19 (Inventory) 3. E20 (Sundry Debtors) 4. E22 (Cash in Hand) |
| 15 | IFSC entered is not matching with the RBI database for Other Bank account details & IFSC under "Bank Details" is not matching with the RBI database. | In schedule Taxes paid and verification in S. No. B28 IFSC under "Bank Details" is not matching with the RBI database. |
| 16 | Tax computation has been disclosed but Gross Total Income is nil. | In "schedule Part B Gross Total Income", fields "Income from Business & Profession" B1, "Income chargeable under the head 'Salaries'" B2, "Income chargeable under the head House Property" B3 and "Income from other sources" B4 (all fields) to "Gross Total Income" B5 are ZERO or NULL (Field reference [B1 to B5] including sub fields) AND In Schedule Income details - "Tax Computations & Tax status" schedule, any field from "Tax Payable on Total Income" to "Total Tax, surcharge and cess" (Field reference B8-B12) is greater than ZERO. |

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| 17 | "Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed. | <p>In income details - Income from Salary i.e. Sr.no B2(i) is equal to zero or null AND Income from HP i.e. Sr.no B3i+B3vi is equal to zero or null AND Income from OS i.e.Sr.no B4 is equal to zero or null AND Gross Total Income i.e. S. No. B5 is less than or equal to ZERO or NULL AND In schedule BP Gross turnover or gross receipts (i.e Sum of E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" and E1(b)-"Any other mode" and E3(Gross Receipts in case of Section 44ADA) and Sr.no E5 is equal to ZERO or NULL. AND Exempt income (only for reporting purpose) is equal to ZERO or null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 or in schedule TDS (as per Form 16C furnished by Tax payer(s)), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100.</p> |
| 18 | "TDS" or "TCS" or "Advance Tax & Self-Assessment Tax paid" claimed in "Part D - Tax Computation and Tax Status" is inconsistent with the details provided in Sch IT, Sch TDS1, Sch TDS2 & Sch TCS. | <p>If Total of B23(a)& B23(d)is NOT EQUAL TO the total field of "SCHEDULE IT" OR If B23(b) is NOT EQUAL TO total fields of "Sch TDS1" and "Sch TDS2" OR If B23(c)is NOT EQUAL TO total fields of "Sch TCS"</p> |
| 19 | Donee PAN is same as "Assessee PAN" or "PAN at Verification" | <p>If "PAN of the donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .</p> |
| 20 | The sum of amounts disclosed at TDS, TCS, and Advance Tax & Self-Assessment Tax is not equal to the amount disclosed at Total Taxes Paid. | <p>In schedule "Taxes paid and Verification-Sum of values mentioned in the fields B23(a),B23(b),B23(c) and B23(d) does not match with value mentioned in the field B24</p> |
| 21 | Deduction u/s 80G is claimed but details are not provided in Schedule 80G. | <p>In schedule Income details Value mentioned at Sr. no. 6(m) is greater than ZERO And In Schedule 80G fields all the values mentioned in Eligible amount of donation A, B, C, D and E are Zeros or null</p> |

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| 22 | In SR.NO 6 "TDS claimed" amount entered cannot be more than sum of amount filled in SR.NO 4 "TDS b/f" and SR.NO 5 "TDS Deducted". | If in Schedule TDS2 (i) & (ii) Sl. No. 6 "TDS Claimed" is more than S. No. 5 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS2 (i) & (ii) S. No. 6 "TDS Claimed" is more than S. No. 4 "TDS b/f" in case of brought forward TDS claim. |
| 23 | The amount of TCS claimed this year is more than "Tax collected" in Schedule TCS. | S. No. 5 "Amount out of (4) being claimed" is MORE THAN S. No. .4 "Tax Collected". |
| 24 | Total of Chapter VI A-Part C claim shall not exceed the 'Gross Total Income' in part-B | In Part C, "Total deductions under Chapter VI A" (Field reference 6a to 6r) of system calculated claim shall not exceed the 'Gross Total Income' of Part-B (Field reference 5). Note : This rule will be applicable only if B6>0. |
| 25 | Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax, fee and Interest payable". | In schedule Taxes paid and verification value mentioned at S. No. B26 is not equal to difference between S. No. B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification. |
| 26 | Amount of tax payable is inconsistent with the difference between "Total Tax, fee and Interest payable" and "Total Taxes Paid". | In schedule Taxes paid and verification value mentioned at S. No. B25 is not equal to difference between S. No. B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification. |
| 27 | Rebate u/s 87A is claimed by HUF or FIRM. | If status is selected as "HUF" or "FIRM" in schedule "Personal info" And amount entered at S. No. B9 "Rebate u/s 87A" in schedule "Income details" is greater than zero. |
| 28 | Rebate u/s 87A is claimed by Resident Individual having total income more than Rs.500000. | In schedule Income Details value in the field Sr.no B7 is greater than 5,00,000 And Value in the field S. No. B9 of schedule Income detail is greater than zero |
| 29 | Deduction u/s 80CCD(2) is claimed by HUF or FIRM | Status is selected as "HUF" or "FIRM" in schedule "Personal info" And amount entered at field "80CCD(2)" - B6(e) in schedule Income details is greater than zero. |
| 30 | Deduction u/s 80TTA should be restricted to 'Savings Interest income' disclosed under head "Income from Other Sources" | Amount entered at field 6(p) "80TTA" in schedule Income details is more than amount entered at field 4-"Interest from savings Account" under "Income from Other Sources" in schedule Income details |
| 31 | Deduction u/s 80U is claimed by HUF/Firm. | If status is selected as "HUF" or "Firm" in schedule "Personal info" And value in field B6r "80U" in schedule Income details in greater than zero. |

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| 32 | Tax payable after rebate should be difference between Tax payable on Total Income and Rebate u/s 87A | In the schedule Income details value at the field B10 is not equal to difference between B8 and B9 if B8 >= B9. If B8 < B9, then B10 = 0. |
| 33 | Total Tax Liability must be equal to sum of "Tax payable & cess" | Value at field "S. No. B12" should be equal to sum of value at field "S. No. B10" & S. No. "B11" |
| 34 | "Total Tax, Fee and Interest" must be equal to sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & 234F" | Value at field "S. No. B16" -"Total Tax, Fee and Interest" should be equal to sum of value at field "S. No. B14" & "S. No. B15a " & "S. No. B15b" & S. No. B15c & "S. No. B15d" |
| 35 | Assessee being Firm(other than LLP) cannot claim deduction u/s 80D | If assessee is selected status as "Firm" and claims deduction u/s 80D (System Calculated value) is more than zero |
| 36 | Assessee is claiming deduction under section 80DD but eligible category description not provided. | In schedule Income details value at field S. No. 6(g) is greater than zero the corresponding drop down is null or not provided |
| 37 | Assessee is claiming deduction under section 80DDB but eligible category description not provided. | In schedule Income details value at field S. No. 6(h) is greater than zero the corresponding drop down is null or not provided |
| 38 | Assessee is claiming deduction under section 80U but eligible category description not provided. | In schedule Income details value at field S. No. 6(r) is greater than zero the corresponding drop down is null or not provided |
| 39 | ITR cannot be uploaded by minor. Only legal guardian can perform the required functions. | In schedule Income Details PAN/ Aadhaar in personal info and verification PAN/ Aadhaar is same AND date of birth of the assessee is less than 18 years. |
| 40 | Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen taxpayer. | If age of the taxpayer as per personal information of Schedule Income details is 60 years or more and the value in the field S. No. 6(p) is more than Zero. Note: This rule will not be applicable if HUF is selected under Residential status. |
| 41 | Assessee being Firm (other than LLP) cannot claim deduction u/s 80C, 80CCC & 80CCD (1). | If status is selected as "Firm" and values at system calculated fields of 80C (field 6a) or 80CCC(Field - 6b)or 80CCD(1) (field -6c)is more than Zero |
| 42 | Assessee not being senior citizen cannot claim deduction under section 80TTB. | If age of taxpayer is less than 60 years as per personal information of Schedule Income details and the value in system calculated field 80TTB is more than Zero. Field -B(6)(q) |
| 43 | Assessee being senior citizen cannot claim deduction u/s 80TTB more than interest income (Savings & Deposits) from other sources. | In schedule Part A general date of birth is before 02.04.1960 in the personal information and amount entered at field S. No. 6(q) "80TTB" in schedule Income details is more than the sum of values at field B4-"Interest from savings Account" and "Interest from Deposits (Banks/Post office/Co-operative Society) under "Income from Other Sources" in schedule Income details |

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| 44 | Value at Total field of "Eligible amount of Donations" (E in Schedule 80G) cannot exceed value at field "Total Donations"(E in Schedule 80G) | If value at Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G) |
| 45 | In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G | IF value at field S. No. 6(m) - 80G in Part C is more than value at Total field of "Eligible amount of Donations" (E in Schedule 80G) |
| 46 | For employer category 'Pensioners', Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income. | In schedule Income details value mentioned at field "B6(c) is more than 20% of value mentioned in the field S. No. B5 and "Nature of Employment " is "Pensioners" or" Not Applicable" |
| 47 | Business Income mentioned in Part BTI should be consistent with the amount mentioned in Schedule BP | Sl. No B1 is not equal to the amount mentioned in S. No. E8 of Schedule BP |
| 48 | Taxpayer other than individual cannot claim deduction u/s 80CCD(1B) | If Status is other than "individual" and value at field 80CCD(1B) - Field 6(d)is more than "Zero" |
| 49 | Assessee not being an individual cannot claim deduction u/s 80CCD (1). | If Status is other than "individual" and value at field 80ccd(1)-Field 6(c) is more than "Zero" |
| 50 | Assessee cannot select type of property as let out or deemed let out if Gross rent received/ receivable/ lettable value during the year is zero or null | If Type of House property is selected as "Let out" or "Deemed Let out" and value at field B3(i) is Zero or null. |
| 51 | In Schedule Part BTI, S. No. B3iii "Annual Value" should be equal of S. No. B3i- B3ii | In schedule Part A General value at B3(iii) is not equal to difference of B3(i)-B3(ii) |
| 52 | In Schedule Gross total Income, S. No. B3vii Income chargeable under the head 'House Property' [(iii – iv – v) + vi] should be equal to sum of B3iii-B3iv-B3v+B3vi | In schedule Income Details value at B2(vii) is not equal to value of "B3[(iii – iv – v) + vi]" Note : If result is <0, then we have to restrict the same to -200000 |
| 53 | In Schedule Part BTI, S. No. B2i Gross Salary (ia + ib + ic) is not consistent with the sum of S. No. ia+ib+ic | If value at S. No. B2(i) is not equal to sum of B2[(ia)+(ib)+(1c)] in income details |
| 54 | In Schedule Part BTI, B2iii "Net Salary" should be equal to S. No. (B2i - B2ii) | If value at B2(iii) is not equal to difference of B2[(i)-(ii)] in income details Note : If B2(i) - B2(ii) < 0, then restrict (iii) to Zero. |
| 55 | In Schedule Part BTI, B2 (iv) "Deductions u/s 16" should be sum of iva+ivb+ivc | If value at B2(iv) is not equal to sum of B2(iva+ivb+ivc) in income details |
| 56 | In Schedule Part BTI, S. No. B2v "Income chargeable under Salaries" should be equal to (B2iii – B2iv) | If value at B2(v) is not equal to difference of B2[(iii)-(iv)] in income details Note : If result is -ve, then restrict to zero. |
| 57 | In Schedule TDS (2) (i) and (ii), assessee has to enter year of tax deduction if there is a claim of prior year TDS | If in "Schedule TDS 2 value at Col. 4 " TDS b/f" is more than zero, AND value at Col.3 "Fin. Year in which deducted" is zero or null. |

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| 58 | Assessee cannot show exempt agriculture Income more than Rs 5000/- and also cannot select agriculture income more than once from the drop down. | If value at field Agricultural Income is more than "Rs.5,000" Sr. B27 Of sch. or Agricultural Income dropdown Selected more than One time. |
| 59 | Assessee being Firm (other than LLP) cannot claim deduction u/s 80DDB | Status is selected as "Firm" and value at field 80DDB is more than Zero. |
| 60 | Assessee should enter valid Mobile Number | If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid. |
| 61 | In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2 | In Schedule TDS2(i), value at column 4 is more than Zero and Value at column 5 is more than "Zero" or In Schedule TDS2(ii), value at column 4 is more than Zero and Value at column 5 is more than "Zero" |
| 62 | Entertainment allowance for Government employee u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower. | In income details if the category of employer is selected as "Central Government" or "State Government" or PSU And value at field Sr. No.B2(iv)(b) is more than Rs. 5,000 or 1/5th of Salary as per section 17(1) |
| 63 | Entertainment allowance u/s 16(ii) will not be allowed for other than "Government" employee. | In income details, the employer category is selected as other than Central or State Government or PSU and the value in field B2(iv)(b) : Entertainment Allowance is more than "0" |
| 64 | Tax payer cannot claim benefit of senior citizen & super senior citizen if date of birth is not matching with PAN database | Upload Level Check |
| 65 | TDS Claimed in Col No. 6 cannot be more than Gross Income shown in Col. No. 7 of Schedule TDS 2(ii) | If in "Schedule TDS -2(ii)" value of Col. No. 6 is more than value of Col. No.7 |
| 66 | TDS Claimed in Col No. 6 cannot be more than Gross Income shown in Col. No. 7 of Schedule TDS 2(i) | If in "Schedule TDS -2(i)" value of Col. No. 6 is more than value of Col. No.7 |
| 67 | Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary | If the value of field B2(ii) is more than the value of field B2(i) in income details |
| 68 | Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1). | In S. No. B2(ii) if the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than the value of field "B2(ia)" in income details |

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| 69 | Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. cannot be more than gross salary. | In S. No. B2(ii) if the value of drop down "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." is more than the value of field "B2(i)" in income details |
| 70 | Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than gross salary. | In S. No. B2(ii) if the value of drop down "Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India" is more than the value of field "B2(i)" in income details |
| 71 | Section 10(10) Death- cum-retirement gratuity received cannot exceed Rs. 20 lakhs. | In income details, S. No. B2(ii) if the value of drop down "Sec 10(10)-Death-cum-retirement gratuity received" is more than Rs. 20,00,000. |
| 72 | Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1) | In income details, S. No. B2(iii) if the value of drop down "Sec 10(10A)-Commuted value of pension received" is more than the value of field B2(ia) |
| 73 | Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1) | In income details, S. No. B2(ii) if the value of drop down "Sec 10(10AA)-Earned leave encashment on retirement "is more than the value of field B2(ia) |
| 74 | Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000. | In schedule Income details value mentioned at S. No. B2(ii)for dropdown 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000 |
| 75 | Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs. | In income details value mentioned at S. No. B2(ii) if the value of drop down "Claim of Sec 10(10C)-Amount received on voluntary retirement or termination of service Amount received/receivable on voluntary retirement or termination of service" is more than the value of Rs. 5,00,000. |
| 76 | More than one drop down is selected from "Sec 10(10B) First proviso "or "Sec 10(10B) Second proviso" or "Sec 10(10C)." | In income details value mentioned at S. No. B2(ii) if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)." |
| 77 | Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2) | In income details S. No. B2(ii) if the value of drop down "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite" is more than the value of field B2(ib) |
| 78 | Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds 1/3rd of Salary as per section 17(1) | In income details, S. No. B2(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1) at S. No. .B2(ia) of Part B Gross Total Income. |

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| 79 | Sec 10(14)(i) 'Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment' cannot exceed Value of Salary as per Section 17(1) | In income details, S. No. B2(ii) if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than the value of Salary as per Section 17(1) at S. No. .B2(ia) of Part B Gross Total Income. |
| 80 | Sec 10(14)(ii) 'Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living' cannot exceed Value of Salary as per Section 17(1) | In income details, S. No. B2(ii) if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than the value of field Salary as per Section 17(1) at S. No. .(ia) of Part B Gross Total Income. |
| 81 | Please select at least one account in which you prefer to get your refund." | If in Income details under the bank account details at least one checkbox is not selected. |
| 82 | 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. | In "Verification" capacity is selected as "Representative" from drop down and Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled. |
| 83 | In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. of income from other sources. | If the value at field (B4) income from other sources is not equal to amount entered in individual col. Of income from other sources reduced by deduction u/s 57(ia) |
| 84 | In "Schedule Income Details" Balance Tax after relief should be equal to sum of Total Tax & Cess -Relief u/s 89(1) | If the value at field (B14) Balance tax after relief is not equal to (B12-B13). Note: This rule will be applicable when (B12) is greater than (B13). |
| 85 | In "Schedule BP" E5 of Presumptive Income from Goods Carriage under section 44AE should be equal to the value entered in [total of column (5)] | Value at S. No. E5 of Schedule BP is not equal to the sum of amounts mentioned in Column 5 of table "COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE" |
| 86 | In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed should be equal to the individual value entered in the col. Annual value of Outward Supplies as per the GST returns filed | In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed is not equal to the value entered in col Annual value of Outward Supplies as per the GST returns filed |
| 87 | In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital +Secured loans + Unsecured loans + Advances + Sundry creditors + Other liabilities) | In "Schedule BP" in E17 of Total capital and liabilities is not equal to sum of (E11+E12+E13+E14+E15+E16) |

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| 88 | In "Schedule BP" in E 25 of Total assets should be equal to the value entered in(Fixed assets + Inventories + Sundry debtors + Balance with banks + Cash- in-hand + Loans and advances +Other Assets) | In "Schedule BP" in E 25 of Total assets is not equal to the value entered in(E18+E19+E20+E21+E22+E23+E24) |
| 89 | In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4 | If in TDS 1 total of col 4 "Total Tax deducted" is not equal to sum of individual values of col 4. |
| 90 | In Schedule TDS2 total of col 6 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5 | If in TDS2(i) total of Col 6" " TDS credit out of(5) claimed this year" is not equal to sum of individual values of col 6. |
| 91 | In Schedule TDS3 total of col 6' 'TDS Credit out of(5) claimed this year should be equal to sum of individual values of col 5 | If in TDS2(ii) total of Col 6 " TDS credit out of(5) claimed this year" is not equal to sum of individual values of col 6. |
| 92 | In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values | If the value of col 4 "Tax Paid" in field (21) IT is not equal to sum of individual values at col 4. |
| 93 | In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values | If the value at col 5 of table "TCS (22)" is not equal to sum of individual values at col 5. |
| 94 | In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3 | If the value at field B(23) (b) Total TDS Claimed is not equal to sum of Col (4) of Sch TDS 1, Col (6) of TDS 2 & TDS 3 |
| 95 | In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule | If the value at field B(23) (c) Total TCS claimed is not equal to sum of col (5) of Sch TCS. |
| 96 | In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory. | If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction with out qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (A). |
| 97 | In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory. | If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction with out qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (B). |
| 98 | In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory. | If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (C). |

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| 99 | In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory. | If the value at col "Donation in cash" AND "donation in other mode" in table (80G) (D)"donations entitled for 50% deduction subject to qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (D). |
| 100 | In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit +Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit) | If the value at field (80G) (E) Donations is not equal to sum of (A+B+C+D) |
| 101 | "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit" | If the value at col "Total Donation" Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit" |
| 102 | Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit" | If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit" |
| 103 | Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit" | If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit" |
| 104 | Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit" | If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit" |
| 105 | In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied" | If Type of House Property is "Self Occupied" and value of field B3(ii) "Tax paid to local authorities" is more than ZERO. |
| 106 | In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown. | In schedule part A general Amount at dropdown "Family Pension" is zero and value at deduction u/s 57(iia) is more than zero. |
| 107 | Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000. | If Value of "Family Pension" in field S. No. B4 "Income from other sources" is more than zero and deduction claimed u/s 57(iia) is more than 1/3rd of Family pension or Rs. 15,000 whichever is lower. |

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| 108 | In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020. | If the value at field Total Advance Tax paid is not equal to sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020. Note: Amounts of Schedule IT will be considered only if amounts are paid from 01/04/2019 to 31/03/2020 |
| 109 | In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21. | If the value at field Total Self-Assessment Tax Paid is not equal to sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21. Note: Amounts of Schedule IT will be considered only if amounts are paid after 31/03/2020 |
| 110 | Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-. | If in schedule 80G amount entered in donation in cash is more than 2,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation. |
| 111 | Business code u/s 44AD is to be selected for income declared u/s 44AD. | If In schedule BP E2c is more than ZERO and "Business code" u/s 44AD is not selected. |
| 112 | Business code u/s 44ADA is to be selected for income declared u/s 44ADA. | If In schedule BP E4 is more than ZERO and "Business code" u/s 44ADA is not selected. |
| 113 | Business code u/s 44AE is to be selected for income declared u/s 44AE. | If In schedule BP E5 is more than ZERO and "Business code" u/s 44AE is not selected. |
| 114 | Income is to be declared u/s 44AD since Nature of Business u/s 44AD is selected | If In schedule BP "business code" u/s 44AD is selected and income in field E2c is zero or null |
| 115 | Income is to be declared u/s 44ADA since business code u/s 44ADA is selected | If In schedule BP "business code" u/s 44ADA is selected and income in field E4 is zero or null |
| 116 | Income is to be declared u/s 44AE since business code u/s 44AE is selected | If In schedule BP "business code" u/s 44AE is selected and income in field E5 is zero or null |
| 117 | Annual Value of Outward Supplies as per the GST Return Filed is to be filled since GSTIN No. is filled | If in schedule BP in table F1 if "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is zero or null. |
| 118 | GSTIN No. is to be filled since Annual Value of Outward Supplies as per the GST Return Filed is filled | If in schedule BP if in table F1 "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled. |
| 119 | Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(i). | If in schedule "TDS" in TDS2(i), TDS is claimed in column 6 AND in Corresponding Income offered - "Gross Amount (Col 7)" OR "Head of Income(Col 8)" is not filled. |
| 120 | Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(ii). | If in schedule "TDS" in TDS2(ii), TDS is claimed in column 6 and on Corresponding Income offered - "Gross Amount (Col 7)" or "Head of Income(Col 8)" is not filled. |

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| 121 | "Sec 10(10BC)-Any amount from the Central/State Govt. /local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" under "Exempt Income" is selected more than once. |
| 122 | "Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" under "Exempt Income" is selected more than once. |
| 123 | "Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(11)-Statutory Provident Fund received" under "Exempt Income" is selected more than once. |
| 124 | "Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(12)-Recognized Provident Fund received" under "Exempt Income" is selected more than once. |
| 125 | "Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(13)-Approved superannuation fund received" under "Exempt Income" is selected more than once. |
| 126 | "Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(16)-Scholarships granted to meet the cost of education" under "Exempt Income" is selected more than once. |
| 127 | "Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(17)-Allowance MP/MLA/MLC" under "Exempt Income" is selected more than once. |
| 128 | "Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(17A)-Award instituted by Government" under "Exempt Income" is selected more than once. |
| 129 | "Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" under "Exempt Income" is selected more than once. |
| 130 | "Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Defense Medical Disability Pension" under "Exempt Income" is selected more than once. |
| 131 | "Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income | If dropdown "Sec 10(19)-Armed Forces Family pension in case of death during operational duty" under "Exempt Income" is selected more than once. |
| 132 | "Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(26)-Any income as referred to in section 10(26)" under "Exempt Income" is selected more than once. |

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| 133 | "Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income. | If dropdown "Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" under "Exempt Income" is selected more than once. |
| 134 | "Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources. | If dropdown "Interest from Income Tax Refund" under "Income from other Sources" is selected more than once. |
| 135 | "Family pension" drop-down cannot be selected more than one time under Income from other sources. | If dropdown "Family pension" under "Income from other Sources" is selected more than once. |
| 136 | The name as entered in the return does not match with the name as per the PAN data base. | The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base |
| 137 | Gross Total Income is not equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources. | In schedule "PART B -Gross Total Income", sum of "Income from Business & Profession", "Income from Salary/Pension", "Income from one House Property" and "Income from Other Source" is NOT EQUAL TO "Gross Total Income". (Field Ref B1+B2+B3+B4 not equal to B5) |
| 138 | Total Gross receipts u/s 44ADA is greater than 50 lakhs | In ITR 4, where "Gross Receipts u/s 44ADA"(Field E3) is greater than Rs 50 lakhs. |
| 139 | Professional tax u/s 16(iii) will not be allowed for employer category as "Pensioners" and "Not Applicable" | In schedule Income details in personal Information category of employer is selected as "Pensioners" or "Not applicable" And value at field B2(ivc) is more than ZERO |
| 140 | Deduction u/s 80CCD(2) should not be more than 14% of salary if employer category is 'Central Government' | Maximum limit for Deduction u/s 80CCD(2) should be 14% of B1(iii)-B1(ib) (Net Salary-Value of Perquisites if employer category is Central Government |
| 141 | Claim of Sec 10(10B) Second Proviso- Compensation under scheme approved by CG cannot exceed Rs. 5 lakhs | In income details value mentioned at S. No. B2(ii)for dropdown Claim of Sec 10(10B) Second Proviso- Compensation under scheme approved by CG is more than Rs. 5,00,000 |

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| 142 | Return of income is filed using ITR4 but income from business or profession under section 44AD or 44AE or 44ADA is not disclosed. | <p>In Schedule BP If Gross turnover or gross receipts at sl. No. E1(a) and E1(b) is zero or null AND If total of presumptive income u/s 44AD in S. No. E2(c) is zero or null AND Gross receipts u/s 44ADA at S. No. E3 is zero or null AND Presumptive income u/s. 44ADA in S. No. E4 is zero or null AND If column Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher is zero or null AND Presumptive income u/s.44AE in S. No. E5 is zero or null AND Income chargeable under business or profession in S. No. E8 is zero or null AND In Part B-Gross Total Income, Income from business & Profession in S. No. B1 is zero or null</p> |
| 143 | In "Schedule BP" E2(c) should be equal to the value entered in E2(a)+E2(b) | If in Schedule BP, Sr.no E2c should be equal to E2(a)+E2(b) |
| 144 | Interest on borrowed capital is more than Rs.200000 for "Self-Occupied" house property. | <p>In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And Value at the field B3(v)is more than 2,00,000</p> |
| 145 | Maximum amount that can be claimed u/s 80CCD(1) for 'employees' other than 'Pensioners' and 'Not Applicable' is 10% of Salary | <p>In income, if employer category is other than Pensioners or not applicable then value mentioned at field "B6(c) cannot be more than 10% of value mentioned in the Field reference B1(iii)-B1(ib) (Net Salary-Value of Perquisites)</p> <p>Note: This rule will be applicable only if system calculated value of 80CCD(1)>0</p> |
| 146 | Deductions claimed under section 80EEA is greater than 'Zero' and Deductions claimed under section 80EE is also greater than 'Zero' | In the schedule Income Details value at B6(j) is greater than zero and value mentioned in B6(k) is greater than zero |

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| 147 | Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.1000000/- and cannot be selected more than one time | In schedule Income Details in Exempt income schedule dropdown -Dividend Income u/s 10(34) shown as exempt is selected one than one time or Value in Total Dividend income u/s 10(34) shown as exempt under exempt income section is more than 10,00,000 |
| 148 | In Schedule Gross Total income, exempt income should be equal to sum of amount entered in individual col. Of exempt income. | In income details, Total value mentioned at sr. no. B2(ii) is not equal to sum of individual values entered. |
| 149 | In Schedule Gross total income, S. No. B2v "Income chargeable under Salaries" should be equal to (B2iii – B2iv) | In income details value at B2(v) is not equal to value of "B2(iii)- B2(iv)" If negative, restrict to zero. |
| 150 | Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected employer category as "Pensioners" or "Not applicable" | Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected all employer category as "Pensioners" or "Not Applicable" |
| 151 | Relief u/s 89 cannot be claimed if details of salary are 'zero/ blank' | Relief u/s 89 cannot be greater than zero if in income details at S. No. B2(i) or income from family pension at B4 is "Zero"/"Blank" |
| 152 | Deduction u/s 80EEA is claimed by HUF or Firm(other than LLP) | Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EEA" B6(k) in schedule Income details is greater than zero. |
| 153 | Deduction u/s 80EEB is claimed by HUF or Firm(other than LLP) | Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EEB" B6(l) in schedule Income details is greater than zero. |
| 154 | Assessee is HUF or Firm (other than LLP) and amount in schedule TDS 1 is more than zero | Assessee is "HUF" or Firm (other than LLP) and amount in schedule TDS 1 is more than zero |
| 155 | Assessee is HUF or Firm (other than LLP) and amount in details of salary is more than zero | Assessee is "HUF" or Firm (other than LLP) and amount in schedule of salary is more than zero |
| 156 | If Exempt allowance u/s 10(13A) House rent allowance is claimed then deduction u/s 80GG cannot be claimed | If value at field allowances to the extent exempt u/s 10 for derop down Sec 10(13A)-Allowance to meet expenditure incurred on house rent is greater than zero and deduction u/s 80GG is amounting to Rs 60000 |
| 157 | In Schedule 80D, Deduction at Sl. No. 1a is not equal to value of (i)+(ii) | In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) |
| 158 | In Schedule 80D, the amount of preventive health check up of all the fields combined together cannot exceed 5000 | In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000 |
| 159 | In Schedule 80D, Deduction at Sl. No. 1b is not equal to value of (i)+(ii)+(iii) | In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) |
| 160 | In Schedule 80D, Deduction at Sl. No. 2a is not equal to value of (i)+(ii) | In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) |

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| 161 | In Schedule 80D, Deduction at Sl. No. 2b is not equal to value of (i)+(ii)+(iii) | In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) |
| 162 | In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) | In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI |
| 163 | In Schedule VIA, deduction claimed u/s 80D but details not provided in Schedule 80D | In Part C- Deductions and Taxable total Income, value in field 80D (Pt. B6(f)) System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL". |
| 164 | In Schedule VIA, deduction claimed u/s 80D cannot be more than the eligible amount of deduction mentioned in Schedule 80D | In Part C- Deductions and Taxable total Income, value in field 80D (Pt. B6(f)) is not equal to the field Sl. No. 3 "Eligible Amount of Deduction" of Schedule 80D or GTI whichever is lower Note : this rule is applicable only if GTI >0 |
| 165 | In Schedule VIA, if amount of deduction for any section from 80C to 80 GGC is filled then drop down for 'Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?' is mandatory | In Part C- Deductions and Taxable total Income, user entered value in any field from 80C to 80GGC is greater than zero and drop down for "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is not selected |
| 166 | Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? Is yes but schedule DI is not filled | In Part C- Deductions and Taxable total Income, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule DI is blank/ null |
| 167 | Section mentioned in schedule DI are not matching with the sections under which deduction is claimed in under VIA | Section mentioned in schedule DI column no 1 is not matching with sections from 80C to 80GGC for which amount (system calculated) claimed by taxpayer in Part C- Deductions and Taxable total Income is more than zero |
| 168 | In Schedule DI, amount mentioned in Col 2 'Eligible amount of deduction during FY 2019-20' is not equal to system computed amount of Schedule VIA | Eligible amount of deduction during FY 2019-20 mentioned in schedule DI column no 2 is not matching with system computed amount of deduction u/s 80C to 80GGC as per Part C- Deductions and Taxable total Income for the respective section mentioned by taxpayer |
| 169 | Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020 is blank/ null though the amount in column 2 is greater than zero | If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null |

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| 170 | In Schedule DI, amount mentioned in Col 3 'Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020' cannot exceed amount in Col 2 'Eligible amount of deduction during FY 2019-20' | Amount in column no 3 is more than column no 2 |
| 171 | Income from Family Pension cannot be claimed by "HUF" and "Firm (Other than LLP)" | In Part A General status is selected as "Firm" or "HUF" and Value at drop down of Family pension and/or deduction u/s 57(ia) is more than zero |
| 172 | If exempt allowance is claimed u/s. 10(10AA) above Rs. 3 Lakh for employer category other "Central and state government" | In Schedule Income Details, employer category is other than "Central or State government" and the deduction u/s. 10(10AA) is more than Rs. 300000 |
| 173 | Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI. | If value at field -S. No. .6 " Part -B , Gross Total Income " of schedule Income details is greater than zero, and Total of chapter VI-A deductions is not consistent with total of individual deductions. (Total of 6a to 6r) And total deduction should not be greater than S. No. 5 |
| 174 | Total income should be the difference between "Gross total income" and "Total deductions" | If S. No. B5 Gross total income of schedule Income details is greater than zero and S. No. B7 is not equal to the difference between S. No. B5-B6 |
| 175 | Total presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received a/c payee cheque or a/c payee bank draft or bank electronic clearing system. | In schedule BP value mentioned at field" 6% of E1a or the amount claimed to have been earned, whichever is higher" is lower than 6% of value mentioned in "E1a" |
| 176 | Total presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system. | In schedule BP value mentioned at field" 8% of E1b or the amount claimed to have been earned, whichever is higher" is lower than 8% of value mentioned in "E1b" |
| 177 | Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee cheque & 8% of Gross turnover in any other mode | In schedule BP ,E2(C) is not equals to E2(a) + E2(b) |

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| 178 | Income U/S 44AD is more than Gross receipts or Gross turnover through Any other mode. | <p>A - Section 44AD In schedule BP, 44AD income (i.e E2(a)) is more than zero AND 44AD income (i.e E2(a)) is more than Gross receipts (i.e 6% --> E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" OR B -In schedule BP, 44AD income (i.e E2(b)) is more than zero AND 44AD income E2(b) is more than Gross receipts8% --> E1(b)-"Any other mode").</p> |
| 179 | Income U/S 44AD is more than Gross receipts/Gross turnover through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received. | In schedule BP, "Total Presumptive income U/S 44AD (Field E2(a)) "is MORE THAN Gross Turnover / Gross Receipts (Field E1(a)) . |
| 180 | Total Gross turnover u/s 44AD is greater than 2 crore | In Schedule BP , "Gross turnover or gross receipt U/S 44AD"(Field E1(a)+E1(b)) is greater than 2crore. |
| 181 | The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1). | <p>In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes :</p> <p>14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008,16009, 16013, 16018, 16019_1, 16020, 18001, 18002, 18003,18004,18005,18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012</p> |
| 182 | Income U/S 44ADA is more than corresponding gross receipts. | In Schedule BP, where "Total Presumptive income U/S 44ADA (Field E4) "is MORE THAN Gross Turnover / Gross Receipts (Field E3) . |
| 183 | Total Presumptive Income u/s 44ADA is less than 50% of Gross Turnover or Gross Receipts. | In Schedule BP , where "Presumptive income U/S 44ADA"(Field E4) is less than 50% of Gross Turnover / Gross Receipts (Field E3) |

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| 184 | Assessee cannot claim benefits of section 44ADA if assessee is carrying on business | If value at field E3 is greater than "Zero" but section code selected in Business code under table "44ADA" is other than below codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008, 16009, 16013 ,16018,16019_1, 16020 18001, 18002, 18003, 18004, 18005, 18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012 |
| 185 | Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners | In case of Firm, Value at E7 in "schedule BP" is not equal to the difference of E5& E6.(E7=E5-E6) Note : If result is negative, then restrict to "0" & In case of HUF and Individual, Value at E7 in "schedule BP" is not equal to the E6. (E7=E5) This rule shall be applicable only when E7 is greater than zero |
| 186 | The value at filed "E5" is greater than zero but the Schedule 44AE is not filed. | In Schedule BP , value at field E5 is more than "0" but value at all fields in 44AE table is "Zero" or "Null" |
| 187 | Deemed Income u/s 44AE should be equal to the amount mentioned in "Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) " | In schedule BP, if Presumptive Income from Goods Carriage under section 44AE in S. No. .E5> 0 AND the Tonnage capacity of goods carriage (in MT) in column 3 of section 44AE exceeds 12 MT AND The presumptive income u/s.44AE per vehicle in column 5 of section 44AE is less than Rs.1000 per MT per month Or, In schedule BP, if Presumptive Income from Goods Carriage under section 44AE in S. No. .E5 > 0 AND the Tonnage capacity of goods carriage (in MT)in column 3 of section 44AE does not exceeds 12 MT AND The presumptive income u/s.44AE per vehicle in column 5 of section 44AE is less than Rs.7500 per month |

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.

Instructions for filling out FORM ITR-5

These instructions are guidelines for filling the particulars in Income-tax Return Form-5 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

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

2. Who is eligible to use this Return Form?

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

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

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP, or
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka”.

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

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

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

In case an assessee who is required to furnish a report of audit under sections 10AA, 44AB, 44DA, 50B, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA(1), 80LA(1A) 92E, 115JB or 115JC he shall file the report electronically on or before the date of filing the return of income.

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

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee

should print out Form ITR-V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form, duly signed by the assessee, has to be sent by ordinary post or speed post only to Centralized Processing Centre, Income Tax Department, Bengaluru-560500 (Karnataka).

Item by Item Instructions to fill up the Return Form

Part-A – General Information

| Field Name | Instruction | |
|---|---|--|
| PERSONAL INFORMATION | | |
| Name | Enter the Name as per PAN card | |
| PAN | Enter the PAN as in PAN card | |
| Is there any change in the name? If yes, please furnish the old name | In case there has been a change in the name as compared to last year, please enter the old name in this column. | |
| Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable | If you are a Limited Liability Partnership (LLP), please enter the LLPIN issued by the MCA in this column. | |
| Flat/ Door/ Block No. | Enter the Flat or House Number | |
| Name of Premises/ Building / Village | Enter the name of the Premises or Building or Apartment or Village | |
| Date of Formation (DD/MM/YYYY) | Please enter the Date of Formation, as mentioned in the application for allotment of PAN. | |
| Date of commencement of business (DD/MM/YYYY) | Please enter the Date of commencement of business. | |
| Road/ Street/Post Office | Enter the name of the Post office or Road or Street in which the house is situated | |
| Area/ Locality | Enter the name of area or locality in which the house is situated | |
| Status | 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- | |
| | Code | Status |
| | 1. | Firm |
| | | ➤ Partnership firm ➤ Limited Liability Partnership (LLP) |
| | 2. | Local authority |
| | 3. | AOP/BOI |
| | | ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Primary Agricultural Credit Society ➤ Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank ➤ Other cooperative society ➤ Primary Co-operative Agricultural and Rural Development bank ➤ Trust other than trust eligible to file return in Form |

| Field Name | Instruction | | |
|---|---|-----------------------------------|--|
| | | | ITR-7 ➤ Any other AOP/BOI ➤ Business Trust ➤ Investment Fund |
| | 4. | Artificial Juridical Person (AJP) | ➤ Estate of the deceased ➤ Estate of the insolvent ➤ Any other AJP |
| Town/ City/ District | Enter the name of town or City or District in which the house is situated | | |
| State | Select the name of State from the dropdown | | |
| Country | Select the name of country from the dropdown | | |
| PIN Code/ Zip Code | Enter the PIN Code/ Zip Code of the Post Office | | |
| Office Phone Number with STD code/ Mobile No.1 | 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. | | |
| Mobile No.2 | Enter the mobile number of any other person, as an alternative number for communication. | | |
| Email Address (Self) | Enter the PAN holder's email address. This will be used for official communication with the PAN holder. | | |
| Email Address-2 | Enter the Email Address of PAN holder or any other person, as an alternative email address for communication. | | |
| FILING STATUS | | | |
| Filed u/s | 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)' | | |
| If revised/ defective/in response to notice for modified then enter Receipt No. and Date of filing original return | If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return. | | |
| Or Filed in response to notice u/s | In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A' (e) If filed in response to notice u/s 153C, tick '153C'. | | |
| If filed in response to notice 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 | In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/ Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>). | | |
| Whether you are a business trust? | Please indicate whether you are a business trust by ticking the applicable check-box. <input type="checkbox"/> Yes | | |

| Field Name | Instruction |
|---|---|
| | <input type="checkbox"/> No |
| 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 |
| Residential Status in India (Tick applicable option) | Please specify your residential status in India by ticking the applicable checkbox: <input type="checkbox"/> Resident. <input type="checkbox"/> Non Resident |
| Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? | 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 |
| Whether you are recognized as start up by DPIIT | 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. |
| If yes, please provide start up recognition number allotted by the DPIIT | |
| Whether certificate from inter-ministerial board for certification is received? | 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. |
| If yes, please provide the certification number | |
| In the case of non-resident, is there a Permanent Establishment (PE) in India | 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 |
| Whether you are an FII/ FPI? Yes/No. If yes, please provide SEBI Regn. No. | 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'. |
| Whether this return is being filed by a representative assessee | Please tick the applicable check box. <input type="checkbox"/> Yes <input type="checkbox"/> No In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (select from drop down list) (c) Address of the representative (d) PAN of the representative (e) Aadhaar Number of the representative |
| Whether you are Partner in a firm? | If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name & |

| Field Name | Instruction |
|---|--|
| | PAN of the firm. Else, tick 'No'. |
| Whether you have held unlisted equity shares at any time during the previous year? | <p>If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name & PAN of company, type of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick 'No'.</p> <p>a) If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India. You may select "No" here and you are not required to report the requisite details here</p> <p>b) In case have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted. In such cases PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN, as "NNNNN0000N".</p> <p>c) In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., In such cases You may enter zero or the appropriate value against "cost of acquisition" or "sale consideration" in such cases. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability.</p> <p>d) Even in case where you have held shares in an unlisted foreign company which has been duly reported in the Schedule FA. You are required to report the same again in this clause.</p> <p>e) Even in case where you have held unlisted equity shares as stock-in-trade of business during the previous year you are required to report the same in this clause.</p> <p>f) In case you are holding equity shares of a Co-operative Bank or Credit Societies, which are unlisted, only the details of equity shareholding in any entity which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.</p> |
| AUDIT INFORMATION | |
| a) Whether liable to maintain accounts as per section 44AA? | Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: <input type="checkbox"/> Yes |

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

| Field Name | Instruction |
|---|---|
| <p>an accountant? If Yes, furnish the following information below</p> | <p>following details of audit-</p> <p>(1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm) (7) Date of report of the audit</p> <p>Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal</p> |
| <p>Are you liable for Audit u/s 92E? Date of furnishing audit report? DD/MM/YYYY</p> | <p>In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'.</p> <p>If yes is selected , please ensure that form 3CEB is filed at e-filing portal</p> |
| <p>If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing the audit report? (DD/MM/YY)</p> | <p>In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report.</p> <p><u>List of provisions mandating audit report :-</u></p> <p>1.10A 2.10AA 3.44DA 4. 50B 5. 80-IA 6. 80-IB 7. 80-IC 8. 80-ID 9. 80JJAA 10. 80LA 11. 115JC</p> |
| <p>If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?</p> | <p>In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please select the relevant provision mandating the audit, and mention the date of furnishing such audit report.</p> <p><u>List of other laws mandating audit:-</u></p> <p>1 Banking Regulation Act, 1949 2 Central Excise Act,1944 3 Central Sales Tax Act, 1956 4 Central Goods and Services Tax Act, 2017 5 Charitable And Religious Trusts Act, 1920 6 Electricity Act, 2003 7 Employees Provident Fund and Miscellaneous Provisions Act, 1952</p> |

| Field Name | Instruction |
|--|--|
| | 8 Foreign Exchange Management Act, 1999 9 Government Superannuation Fund Act, 1956 10 Indian Trusts Act, 1882 11 Integrated Goods and Services Tax Act, 2017 12 Limited Liability Partnership Act, 2008 13 Payment of Gratuity Act, 1972 14 SEBI Act, 1992 15 Securities Contract (Regulation) Act, 1956 16 State Goods and Services Tax Act, 2017 17 Union Territories Goods and Services Tax Act, 2017 18 Any other law (<i>please enter details in text box</i>) |
| Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (In case of societies and cooperative banks give details of Managing Committee If Yes, provide the following details) | In case you are a firm or AOP or BOI, please indicate whether there was any change in the partners or members or the managing committee, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', please mention name of the partner or member etc. who has been admitted or has retired during the year, date of admission/retirement and also indicate his percentage of shares (<i>if determinate</i>) in the given table. |
| Is any member of the AOP/BOI/executor of AJP a foreign company? If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP | In case you are an AOP or BOI or AJP, please indicate whether any member or any executor is a foreign company, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', please mention the percentage of share held by such foreign company in the AOP or BOI or AJP, in the relevant column. |
| 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 31st day of March, 2020 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 st March, 2020 or on date of dissolution, as per the given table:- 1. Name and address 2. Their respective percentage share (<i>if determinate</i>) 3. PAN 4. Aadhaar Number/ Enrolment Id (<i>if eligible for Aadhaar</i>) 5. Designated Partner Identification Number, in case in case of partners in LLP 6. Status 7. Rate of Interest on Capital 8. Remuneration paid/ payable |

| Field Name | | Instruction |
|---|--|---|
| 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 160(1)(iv) has Business Income? | Please indicate whether the person referred to in section 160(1)(iv) has business income, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3 | 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? | 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 |
| 4 | Please furnish the following details (as applicable) | Please furnish the following further details, if applicable:- |
| i | Whether all the beneficiaries have income below basic exemption limit? | 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 |
| ii | 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? | 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 |
| iii | 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? | 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 |
| iv | 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 | 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 the three main activities or products.

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

However, in case you are declaring income from business or profession on presumptive basis/u/s. 44AD, u/s. 44ADA or u/s. 44AE, please fill up the details of nature of business at column 62 or column 63 or column 64 of Part A- P&L (*as applicable*) instead of this schedule.

PART A – BS (Item No. A, B and C)

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

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

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the summary details sought at item No. C (*No Account Case*) of this part and leave out other items

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

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

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

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

In this part, please fill up the details of Trading Account for the financial year 2019-20 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is

computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

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

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

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

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

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

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

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

Please fill up item No. 62 only in case you are a partnership firm (other than LLP), resident in India, and declaring income from any business activity on presumptive basis as per section 44AD. Please also ensure that the receipts/income from such business activity should not be included in the receipts/income from business or profession being reported at item Nos. 1 to 61.

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

The gross turnover or receipts from the business during the financial year should be reported at column 62(i). The break-up of total turnover in terms of turnover realised through digital modes and turnover realised through other modes (*cash etc.*) should also be furnished at columns 62(ia) and 62(ib) respectively.

The presumptive income from the business should be reported at column 62(ii), which is required to be computed @ 6% in respect of turnover realised through digital modes and @ 8% in respect of turnover realised through other modes (*cash etc.*).

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

However, if the income being declared is less than the specified percentage of turnover, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

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

Please fill up item No. 63 only in case you are a partnership firm (other than LLP), resident in India, and declaring income from any professional activity on presumptive basis as per section 44ADA. Please also ensure that the receipts/income from such profession activity should not be included in the business or profession being reported at item Nos. 1 to 61.

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

The gross receipts from the professional activity during the financial year should be reported at column 63(i).

The presumptive income from the professional activity should be reported at column 63(ii), which is required to be computed @ 50% of gross receipts.

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

However, if the income being declared is less than the specified percentage of gross receipts, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

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

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

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

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

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

The total presumptive income from the business of goods carriages should be reported at S. No. .column 64(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table. These details are to be furnished separately for each goods carriage owned during the year, in separate rows. Please note at any time during the year the number of vehicles should not exceed, ten vehicles

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

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of

accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

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

In case you are not required to maintain regular books of accounts in respect of the business or profession carried on during the year, please fill up the summary details in respect of such activity at column 65 viz. gross receipts, gross profit, expenses and net profit.

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

In case you are engaged in any speculative activity during the year, please fill up the summary details in respect of such activity at column 66 viz. turnover, gross profit, expenses and net income.

PART A- OI (Other Information)

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

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

PART A- QD (Quantitative Details)

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

In case the books of accounts of the 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"> • Self • Deemed Owner |
| 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 property. Please add rows as necessary. |
| PAN of Co-owner(s) | | |
| Aadhaar No. of Co-owner(s) | | |
| Percentage share in property (%) | | |
| Type of House property | | Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'. |
| Name(s) of Tenant (if let-out) | | 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. |
| PAN of Tenant(s) | | |
| Aadhaar No. of Tenant(s) | | |
| PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed) | | |
| 1a | Gross rent received/ receivable/ lettable value during the year | If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year. |
| 1b | The amount of rent which cannot be realised | 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> |
| 1c | Tax paid to local authorities | Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc. |
| 1d | Total (1b + 1c) | This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> . |
| 1e | Annual Value (1a-1d) | 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. |

| | | |
|--|--|---|
| 1f | Annual value of the property owned | 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. |
| 1g | 30% of 1f | Please enter 30% of Annual Value of your share of your property. |
| 1h | Interest payable on borrowed capital | In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. |
| 1i | Total (1g + 1h) | 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]. |
| 1j | Arrears/Unrealized rent received during the year less 30% | In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent. |
| 1k | Income from house property 1 (1f-1i+1j) | 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. | | |
| 2 | Income from house property 2 (2f-2i+2j) | This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above. |
| 3 | Pass through income/loss, if any | 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. |
| 4 | Income under the head "Income from house property" | This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k +] and also the pass through income/loss of the nature of house property [3]. |

Schedule BP – Computation of income from business or profession

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 54 or item No. 62(ii) or item No. 63(ii) or item No. 64(iv) or item No. 65(iii) or item No. 66(iv).

Note: In case, the income includes income from royalty and FTS and if you want to claim benefit of lower tax rate of DTAA, then this income shall be reported in Schedule OS. If the same is included in

Part A- P&L you may reduce the same from income chargeable under the head business & profession at Sr. No. 3c and report the income under Schedule Other Sources.

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

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

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

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG
- Incomes chargeable at special rates
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Profit and gains from Life insurance business u/s 115B
- Income from activities which are covered under Rule 7, 7A, 7B and 8

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

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

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

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

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

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

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business

income chargeable other than these rules is required to be mentioned at item No. 38. In such a case, balance of income deemed as agricultural income should be reported at item No.39.

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

Note: In case you are reporting loss at Sr. No. 38 of Schedule Business or Profession or in at Sr. No. 65(i)(b), 65(i)(d),65(ii)(b) and 65(ii)(d), 66ii, 66iv in P&L (No account case) then you are required to maintain books of accounts and get them audited. Alternatively, you should report minimum 8% of turnover as your income else your return may be treated as defective.

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

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

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

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

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

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

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

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

Schedule DPM

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

Schedule DOA

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

Schedule DEP

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule DCG

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

Schedule ESR

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

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

Schedule CG – Capital Gains

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

- (a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and

- (b) In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5) or item No. B8

Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year as per schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be transferred to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, for the purpose of tax computation.

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

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

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

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

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

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

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

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

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

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

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

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

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

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

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

| S. No. | Financial Year | Cost Inflation Index |
|------------|----------------|----------------------|
| 5. | 2005-06 | 117 |
| 6. | 2006-07 | 122 |
| 7. | 2007-08 | 129 |
| 8. | 2008-09 | 137 |
| 9. | 2009-10 | 148 |
| 10. | 2010-11 | 167 |
| 11. | 2011-12 | 184 |
| 12. | 2012-13 | 200 |
| 13. | 2013-14 | 220 |
| 14. | 2014-15 | 240 |
| 15. | 2015-16 | 254 |
| 16. | 2016-17 | 264 |
| 17. | 2017-18 | 272 |
| 18. | 2018-19 | 280 |
| 19 | 2019-20 | 289 |

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

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

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

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

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

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

Schedule-OS - Income from other sources

| S. No. | Field Name | Instruction |
|-----------|--|---|
| 1 | Gross income chargeable to tax at normal applicable rates | Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below. |
| 1a | Dividends, Gross (not exempt u/s. 10(34) and u/s. 10(35)) | Please enter the amount of gross dividend income which is chargeable to tax at normal applicable rates. |
| 1b | Interest, Gross | Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income. |
| 1c | Rental income from machinery, plants, buildings etc., Gross | Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii). |

| S. No. | Field Name | Instruction |
|--------|---|---|
| 1d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax | Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below. |
| 1di | Aggregate value of sum of money received without consideration | Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-. |
| 1dii | In case immovable property is received without consideration, stamp duty value of property | Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-. |
| 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 5% of the consideration, whichever is higher. |
| 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 sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB. |
| 2b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated |

| S. No. | Field Name | Instruction |
|--------------|--|--|
| | | field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below. |
| 2bi | Cash credits u/s 68 | Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68. |
| 2bii | Unexplained investments u/s 69 | Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69. |
| 2biii | Unexplained money etc. u/s 69A | Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A. |
| 2biv | Undisclosed investments etc. u/s 69B | Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B. |
| 2bv | Unexplained expenditure etc. u/s 69C | Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C. |
| 2bvi | Amount borrowed or repaid on hundi u/s 69D | Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D. |
| 2c | Any other income chargeable at special rate (total of ci to cxix) | Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability. |
| | <u>List of types of income chargeable at special rate</u> | <p>(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)</p> <p>(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</p> <p>(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)</p> <p>(iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)</p> <p>(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)</p> |

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

| S. No. | Field Name | Instruction |
|--------|--|--|
| 2d | Pass through income in the nature of income from other sources chargeable at special rates | <p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p> |
| | <u>List of types of pass through income chargeable at special rates</u> | <p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC</p> <p>PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD</p> <p>PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA</p> <p>PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency</p> <p>PTI-115A(1)(b)(A)- Income by way of royalty</p> <p>PTI-115A(1)(b)(B)- Income by way of fee for technical services</p> <p>PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency</p> <p>PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident</p> <p>PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident</p> <p>PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)</p> <p>PTI-115AD(1)(i)proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD</p> <p>PTI-115BBA - Income of non-residents sportsmen or sports associations</p> <p>PTI-115BBC - Anonymous donations</p> <p>PTI-115BBDA - Dividend Income from domestic company exceeding 10 Lakh</p> <p>PTI-115BBF - Income from patent</p> <p>PTI-115BBG - Income from transfer of carbon</p> |

| S. No. | Field Name | Instruction |
|--------|---|--|
| | | credits |
| | | PTI-115E(a) - Investment income |
| 2e | Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below) | <p>Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.</p> <p>This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes.</p> <p>In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10).</p> <p>Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only.</p> <p>Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income.</p> |
| 3 | Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b & 2d)</i> | <p>Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here.</p> <p>Deduction under column "depreciation" will be available only if income is offered in column 1c</p> |
| 4 | Amounts not deductible u/s 58 | <p>Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.</p> |
| 5 | Profits chargeable to tax u/s 59 | <p>Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.</p> |
| 6 | Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2e relating to 1) | <p>Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates.</p> |

| S. No. | Field Name | Instruction |
|--------|--|---|
| | <i>(If negative take the figure to 4i of Schedule CYLA)</i> | This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] (after reducing income related to DTAA portion) as reduced by deductions u/s 57 [item 3] and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5]. |
| 7 | Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative) | <p>Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p> |
| 8 | Income from the activity of owning and maintaining race horses | <p>Please report in this column net income from the activity of owning and maintaining race horses.</p> <p>Please furnish break-up in terms of: Gross receipts at item 8a, Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c, Profit chargeable to tax as per section 59 relating to this activity at item 8d and Compute the net income at item 8e accordingly. (8a - 8b + 8c + 8d)</p> <p>In case the net income computed at item 8e is negative, take this figure to item 11xv of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.</p> |
| 9 | Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative) | <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 | Information about accrual/receipt of income from Other Sources | <p>Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column.</p> <p>The details have to be furnished separately for dividend income of the nature referred to in</p> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule.

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

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

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

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

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

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

The column no 4, 9 & 12 are further divided into 3 columns. In column "a" please enter the amount of brought forward loss of earlier years, in column "b" please enter the amount of loss distributed by investment fund as per section 115UB (2A) & in column "c" enter sum total of loss of column a & column b

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

In row (xii), please enter the brought forward loss distributed by the Investment fund to the unit holders as per the sub section 2A of section 115UB. This field is applicable for Investment Fund only

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

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

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

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

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

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

The losses under the head "house property", 'profit and gains of business or profession' (other than speculative & specified business), or 'capital gains' are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses & from speculative business can be carried forward only for 4 assessment years. Loss from specified business can be carried forward for indefinite period.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Please note that:-

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

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

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

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

Please note that:-

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

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

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

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

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

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

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

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

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

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

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

Schedule- 80P - Deductions under section 80P

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

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

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

Schedule-VIA - Deductions under Chapter VI-A

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

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

| Column No. | Section | Nature of deduction | Instruction |
|------------|---------|--|--|
| | | Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020[#] for the purpose of claiming any | Please indicate whether, you have made any investment/ deposit/ payments between |

| Column No. | Section | Nature of deduction | Instruction |
|---|--------------|--|---|
| | | deduction under Part B of Chapter VIA? | 01.04.2020 to 30.06.2020 [#] for the purpose of claiming any deduction under Part B of Chapter VIA by ticking the applicable checkbox <input type="checkbox"/> Yes <input type="checkbox"/> No If yes is selected, please ensure that relevant details are mentioned at S. No. "A" of schedule DI # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |
| 1a | 80G | Deduction in respect of donations to certain funds, charitable institutions, etc. | Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G. Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash. |
| 1b | 80GGA | Deduction in respect of donation for scientific research or rural development | Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA. Please fill up details of donations in Schedule 80GGA. Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- unless such sum is paid by any mode other than cash. |
| 1c | 80GGC | Deduction in respect of contributions given by any person to Political parties | Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash. |
| Table 2. Part C- Deduction in respect of certain incomes | | | |
| 2d | 80-IA | Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure | Please enter the amount of eligible deduction as per section 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA. |

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

| Column No. | Section | Nature of deduction | Instruction |
|------------|----------|--|---|
| | | waste | |
| 2k | 80JJAA | Deduction in respect of employment of new workmen | <p>Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.</p> <p>Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year.</p> <p>Please ensure that you have filed form 10DA at e-filing portal along with return of income</p> |
| 2l | 80LA(1) | Deduction in respect of certain incomes of Offshore Banking Units | <p>Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1).</p> <p>Please ensure that you have filed form 10CCF at e-filing portal along with return of income</p> |
| 2m | 80LA(1A) | Deduction in respect of certain incomes of International Financial Services Centre | <p>Please enter the amount of deduction in respect of certain incomes of unit of 'International Financial services Centre', which is eligible for deduction u/s 80LA(1A).</p> <p>Please ensure that you have filed form 10CCF at e-filing portal along with return of income</p> |
| 2n | 80P | Deduction in respect of income of co-operative societies | <p>In case you are a co-operative society and your gross total income includes any income derived from the activities referred to in section 80P, please enter the amount of eligible deduction in this column.</p> <p>Please furnish the details of deduction claimed in respect of such activities in the Schedule 80P.</p> |
| 3 | | Total Deductions | <p>Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1) and total deduction claimed under part C (2).</p> |

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

In this Schedule, please furnish the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable shall be 18.5 percent of the adjusted total income computed under section 115JC. The computation of adjusted total income and alternate minimum tax under this Schedule should be based on the audit report in Form No. 29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

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

Schedule AMTC- Computation of tax credit under section 115JD

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

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

Schedule-SI – Income chargeable to tax at special rates

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

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

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

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

In column 6 and 7, please mention the percentage share and amount of share in the profit of the firm as computed in accordance with the provisions of the Income-tax Act, which is exempt from tax in hands of the partner.

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

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

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

| Field No. | Field Name | Instruction |
|-----------|--|--|
| 1 | Interest income | Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax. |
| 2 | Dividend income | Please enter the amount of dividend income received during the year from any domestic company for an amount not exceeding Rs. 10 Lakhs. |
| 3i | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to |

| Field No. | Field Name | Instruction |
|-----------|--|--|
| | | be computed as per the: <ul style="list-style-type: none"> • Rule 7A (<i>income from manufacture of rubber</i>), • Rule 7B (<i>income from manufacture from coffee</i>) or • Rule 8 (<i>income from manufacture from tea</i>) of the Income-tax Rules should not be included in the gross agricultural receipts here. |
| 3ii | Expenditure incurred on agriculture | Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income. |
| 3iii | Unabsorbed agricultural loss of previous eight assessment years | Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted. |
| 3iv | Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from S. No. 39 of Sch. BP) | Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40 |
| 3v | Net Agricultural income for the year (i – ii – iii+iv) (<i>enter nil if loss</i>) | Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii]. |
| 3vi | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details | 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:- <ol style="list-style-type: none"> (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 |
| 4 | Other exempt income, | In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount. |
| 5 | Income not chargeable to tax as per DTAA | 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 |

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

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

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

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

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

| | |
|-----------------------------------|--|
| Net Income/ Loss (7-8) | 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] |
| TDS on such amount, if any | Enter the TDS deducted on such amount at column no 10 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

information furnished in the Schedule FSI.

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

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

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

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

In column (d) mention the tax relief available that will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

Schedule FA - Details of Foreign Assets and Income from any source outside India

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up, if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period
- Table D - Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period
- Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F and income under the head business or profession)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means a person who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the person providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means a person who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration

for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
 - (iv) a trust of which the resident assessee has beneficial or ownership interest; or
 - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2019 to 31st 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 1st April, 2019 to 31st 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 1st April, 2019, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to

aforeign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Schedule DI – Details of Investments

This schedule is required to be filled in the following cases:-

- (i) Part A – if there is any investment/ deposit/ payments made between 01.04.2020 to 30.06.2020[#] for the purpose of claiming any deduction under Part B of Chapter VIA for FY 2019-20.
- (ii) Part B – if deduction u/s 10AA is claimed
- (iii) Part C- if amount is utilized out of capital gain account

| Field No. | Field Name | Instruction |
|-----------|---|--|
| A | Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA | |
| 1 | Section | Section will be auto-populated from Part B of Schedule VIA if deduction is claimed |
| 2 | Eligible amount of deduction during FY 2019-20 (As per Schedule VIA- Part B- Deductions in respect of certain payments) | Eligible Amount of deduction will be auto-populated from Part B of Schedule VIA |
| 3 | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020[#] (Out of Col No.2) | Please enter deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 [#] # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |
| B | Eligible amount of deduction u/s 10AA | |
| 1 | Undertaking as per schedule 10AA | Undertaking will be auto-populated from schedule 10AA |
| 2 | Amount of deduction as per schedule 10AA | Amount of deduction will be auto-populated from schedule 10AA |
| 3 | Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 | Please enter date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 |
| 4 | Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020[^] | Please indicate if this is the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020 [^] by ticking the |

| Field No. | Field Name | Instruction |
|-----------|---|--|
| | | applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No ^ - Time-limit relaxed to 31.03.2021 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |
| C | Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB | |
| | Long Term Capital Gain | |
| 1 | Section | Section will be auto-populated from S. No. B10a of schedule CG |
| 2 | Amount utilised out of Capital Gains account (As per S. No. B10a of Schedule CG) | Amount will be auto-populated from S. No. B10a of schedule CG |
| 3 | Amount utilised between 01.04.2020 to 30.06.2020* | Please enter amount utilised between 01.04.2020 to 30.06.2020* |
| | Short Term Capital Gain | |
| 1 | Section | Section will be auto-populated from S. No. A7a of schedule CG |
| 2 | Amount utilised out of Capital Gains account (As per S. No. A7a of Schedule CG) | Amount will be auto-populated from S. No. A7a of schedule CG |
| 3 | Amount utilised between 01.04.2020 to 30.06.2020* | Please enter amount utilised between 01.04.2020 to 30.06.2020* * - Time-limit relaxed to 30.09.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |

Part B – TI -Computation of total income

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – 'Income from house property', 'Income from business or profession', 'Capital gains' and 'Income from other sources'. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

| Field No. | Field Name | Instruction |
|-----------|------------|-------------|
|-----------|------------|-------------|

| | | |
|-----------------|---|--|
| <p>1</p> | <p>Income from house property</p> | <p>Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP.</p> <p>In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> |
| <p>2</p> | <p>Profits and gains from business or profession</p> | <p>Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A38, 3(ii) of table F and 3(iii) of table F of Schedule BP respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item F of Schedule BP for intra-head set-off against income from speculative business or specified business or Income from life insurance business u/s 115B, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should instead be taken to Schedule CFL for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.</p> <p>Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) or u/s 115B (<i>Income from insurance business</i>) at column 2(iv). The loss from life insurance business should be taken to Schedule CFL for carry forward to subsequent</p> |

| | | |
|-----------------|---|--|
| | | <p>years, as permissible.</p> <p>The aggregate amount of profits and gains from business or profession will be auto-populated at column 2(v). In case the computed figure is a loss, value at column 2(v) will be considered as nil</p> |
| <p>3</p> | <p>Capital gains</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 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> |
| <p>4</p> | <p>Income from other sources</p> | <p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively.</p> <p>In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as</p> |

| | | |
|----------|--|--|
| | | permissible. |
| 5 | Total of head wise income | <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> |
| 6 | Losses of current year to be set off against 5 | <p>Please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be auto-populated as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.</p> |
| 7 | Balance after set off current year losses (5-6) | <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> |
| 8 | Brought forward losses to be set off against 7 | <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> |
| 9 | Gross Total income (7-8) | <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> |

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| 10 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p> |
| 11 | Deductions under Chapter VI-A | <p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>In column 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) of Schedule VI-A. The claim here should be limited upto total of Income chargeable at normal rates i.e. aggregate of total of row (i+ii+iv+v+viii+xiii+xiv) of BFLA column 5 of schedule BFLA</p> <p>In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto the amount column 5(ii) of schedule BFLA</p> <p>In column 11(c), the total claim of deduction under Chapter VI-A should be entered i.e. total of 11(a) and 11(b). The claim here should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)].</p> |
| 12 | Incomes not forming part of total income | <p>Please enter incomes not forming part of total income in column 12. This is an auto-populated figure representing aggregate of deductions/exemption reported at columns 12(a), 12(b) and 12(c) below.</p> <p>In column 12(a), please enter the amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA. Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p> <p>In column 12(b), please enter the details of income of investment fund which is claimed as</p> |

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| | | <p>exempt under sections 10(23FB) or 10(23FBA).</p> <p>In column 12(c), please enter the details of income of business trust, which is claimed as exempt under sections 10(23FC) or 10(23FCA).</p> <p>An investment fund claiming exemption under section 10(23FB) or 10(23FBA), or a business trust claiming exemption under section 10(23FC) or 10(23FCA), have to enter the amount of exempt income directly in column 12(b) or column 12(c), respectively, of the Part B TI (computation of income) in the ITR-5. Such entities are not required to fill up the head wise details in Schedule BP, Schedule HP, Schedule CG, Schedule as, and Schedule SI etc.</p> |
| 13 | Total income | <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> |
| 14 | Income chargeable to tax at special rates | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income.</p> <p>This figure should be taken from column (i) of Schedule SI.</p> |
| 15 | Net agricultural income/ any other income for rate purpose | <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> |
| 16 | Aggregate income (13 - 14 + 15) | <p>Please compute aggregate income in this column as Total Income [<i>column (13)</i>] reduced by the income chargeable at special rates [<i>column (14)</i>] and increased by the amount of net agricultural income [<i>column (15)</i>] for rate purposes.</p> |
| 17 | Losses of current year to be carried forward | <p>Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.</p> <p>This figure should be taken from head-wise</p> |

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| | | total of row (xv) of Schedule CFL in case the sub status is other than Investment Fund. If sub status is Investment Fund, then figure should be taken from Total 5xv+ 6xv+ 7xv+ 8xv+11xv of Schedule CFL |
| 18 | Deemed income under section 115JC | Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year. Please ensure to fill up Schedule AMT of this ITR form. |

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

| Field No. | Field Name | Instruction |
|------------------|---|--|
| 1 | Tax payable on deemed income under section 115JC | In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT. Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively. |
| 2 | Tax payable on total income | Please compute tax payable on total income as per normal provisions in this column. In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 16 of Part B-TI. In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI. In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c). In column 2(d), please compute the tax |

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| | | <p>payable on total income, as indicated therein.</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(e) and 2(f) respectively.</p> <p>Field 2e(ii) should be considered nil for status other than</p> <ol style="list-style-type: none"> 1) any other AOP/BOI 2) Other Artificial Juridical Person 3) Estate of deceased 4) Estate of insolvent 5) Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI 6) society registered under society registration Act, 1860 or any other Law corresponding to that state 7) Business trust 8) Investment fund <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> |
| 3 | Gross tax payable | 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>]. |
| 4 | Credit under section 115JD of tax paid in earlier years | <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> |
| 5 | Tax payable after credit under section 115JD | Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable). |
| 6 | Tax relief | <p>In column 6(a), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A.</p> <p>In column 6(b), please enter the amount tax</p> |

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| | | <p>relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 6(c), please compute the aggregate of claims of tax relief in the above columns.</p> |
| 7 | Net tax liability (5 – 6c) | In this column, please compute net tax liability payable for the year after allowing the tax relief admissible. |
| 8 | Interest and Fee payable | <p>In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31st 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> |
| 9 | Aggregate liability (7+8e) | In this column, please enter the aggregate amount of tax, interest and fee payable for the year. |
| 10 | Taxes Paid | <p>In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.</p> <p>The details of these tax payments should be mentioned at column 15 of Part B-TTI.</p> |
| 11 | Amount payable | In case the aggregate amount payable [<i>column (9)</i>] is higher than the taxes paid for the year [<i>column (10e)</i>], please compute the net amount payable after claiming credit of taxes paid. |

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| 12 | Refund | 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. |
| 13 | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) | 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' |
| | IFS Code of the bank (SWIFT code in case of foreign bank) | Please enter the IFS Code of the Bank (11 digits) or SWIFT code in case of foreign bank account. |
| | Name of the Bank | Please enter name of the Bank |
| | Account Number | Please enter account number of the Bank |
| | Country of Location | In case of non-resident, please provide country of location of bank |
| | IBAN | In case of non-resident, please provide IBAN |
| 14. | 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? | In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'. |

Note: Enhanced surcharge is applicable to tax payer having status as AOP, BOI, AJP. The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD (1)(b) (only in case of AOP, BOI). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A.

Please note: The withdrawal of enhanced surcharge on the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act shall not be available to Artificial Juridical Person.

Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

| Please enter the relevant details of payment of advance tax or self-assessment tax. | | |
|---|--------------------------|---|
| Column No. | Field Name | Instruction |
| 2 | BSR Code | Please enter the seven digit BSR code of Bank at which tax was deposited. |
| 3 | Date of Deposit | Please enter date on which tax was deposited in DD/MM/YYYY format. |
| 4 | Serial Number of Challan | Please enter the Serial Number of Challan. |
| 5 | Amount | Please enter the tax amount deposited. |

Part- B - Details of Tax Deducted at Source on income

| Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor | | |
|---|--|--|
| Column No. | Field Name | Instruction |
| 2 | TDS credit relating to self /other person [Other person as per Rule 37BA(2)] | Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list. |
| 3 | PAN/ Aadhaar No. of other person (If TDS credit related to other person) | In case TDS credit relates to other person [as specified in column (2)], please enter PAN/ Aadhaar No. of the other person. |
| 4 | TAN of the Deductor/PAN/ Aadhaar No. of Tenant/Buyer | Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/ Aadhaar No. of the tenant or the buyer. |
| 5 & 6 | Unclaimed TDS brought forward (b/f) | Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows |
| 7 & 8 | TDS of the current financial year(TDS deducted during the FY 2019-20) | Please enter the amount of total tax deducted at source for the current financial year i.e. FY 2019-20 Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2). |
| 9 & 10 | TDS credit being claimed this year (only if corresponding | Please enter the amount of TDS deducted for which credit is being claimed in this year. Please |

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| | <i>receipt is being offered for tax this year)</i> | ensure that the corresponding receipt has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and any other person as per rule 37BA(2). |
| 11 & 12 | Corresponding receipt offered | Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively. In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "in own hands" for the current year. If this is done, the column "Corresponding receipt offered" is greyed-off and is not required to be filled up. |
| 13 | TDS credit being carried forward | Please enter the amount of remaining TDS credit which is being carried forward to subsequent years. |

Part- C – Details of Tax Collected at Source (TCS)

| Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector. | | |
|--|--|--|
| Column No. | Field Name | Instruction |
| 2 | Tax deduction and Tax Collection Account Number of the Collector | Please enter the TAN of the Collector. |
| 3 | Name of the Collector | Please enter the name of the Collector. |
| 4 & 5 | Unclaimed TCS brought forward (b/f) | Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4 & 5) and TCS of the current financial year (col. 6) should be reported in different rows |
| 6 | TCS of the current financial year (tax collected during the FY 2019-20) | Please enter the amount of Tax collected at source for the current financial year i.e. FY 2019-20 |
| 7 | Amount out of (5) or (6) being | Please enter the amount of TCS collected for |

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| | claimed this year (<i>only if corresponding receipt is being offered for tax this year</i>) | which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income. |
| 8 | Amount out of (5) or (6) being carried forward | 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.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2020-21

| Sector | Sub-Sector | Code |
|--|--|-------------|
| AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY | Growing and manufacturing of tea | 01001 |
| | Growing and manufacturing of coffee | 01002 |
| | Growing and manufacturing of rubber | 01003 |
| | Market gardening and horticulture specialties | 01004 |
| | Raising of silk worms and production of silk | 01005 |
| | Raising of bees and production of honey | 01006 |
| | Raising of poultry and production of eggs | 01007 |
| | Rearing of sheep and production of wool | 01008 |
| | Rearing of animals and production of animal products | 01009 |
| | Agricultural and animal husbandry services | 01010 |
| | Soil conservation, soil testing and soil desalination services | 01011 |
| | Hunting, trapping and game propagation services | 01012 |
| | Growing of timber, plantation, operation of tree nurseries and conserving of forest | 01013 |
| | Gathering of tendu leaves | 01014 |
| | Gathering of other wild growing materials | 01015 |
| | Forestry service activities, timber cruising, afforestation and reforestation | 01016 |
| | Logging service activities, transport of logs within the forest | 01017 |
| | Other agriculture, animal husbandry or forestry activity n.e.c | 01018 |
| FISH FARMING | Fishing on commercial basis in inland waters | 02001 |
| | Fishing on commercial basis in ocean and coastal areas | 02002 |
| | Fish farming | 02003 |
| | Gathering of marine materials such as natural pearls, sponges, coral etc. | 02004 |
| | Services related to marine and fresh water fisheries, fish hatcheries and fish farms | 02005 |
| | Other Fish farming activity n.e.c | 02006 |
| MINING AND QUARRYING | Mining and agglomeration of hard coal | 03001 |
| | Mining and agglomeration of lignite | 03002 |
| | Extraction and agglomeration of peat | 03003 |
| | Extraction of crude petroleum and natural gas | 03004 |
| | Service activities incidental to oil and gas extraction excluding surveying | 03005 |
| | Mining of uranium and thorium ores | 03006 |
| | Mining of iron ores | 03007 |
| | Mining of non-ferrous metal ores, except uranium and thorium ores | 03008 |
| | Mining of gemstones | 03009 |
| | Mining of chemical and fertilizer minerals | 03010 |
| | Mining of quarrying of abrasive materials | 03011 |
| | Mining of mica, graphite and asbestos | 03012 |
| | Quarrying of stones (marble/granite/dolomite), sand and clay | 03013 |

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| | 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 | |

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| 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 |

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| | 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 |
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| 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 |

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| | 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 |
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| RENTING OF MACHINERY | Renting of land transport equipment | 08001 |
| | Renting of water transport equipment | 08002 |
| | Renting of air transport equipment | 08003 |
| | Renting of agricultural machinery and equipment | 08004 |
| | Renting of construction and civil engineering machinery | 08005 |
| | Renting of office machinery and equipment | 08006 |
| | Renting of other machinery and equipment n.e.c. | 08007 |
| | Renting of personal and household goods n.e.c. | 08008 |
| | Renting of other machinery n.e.c. | 08009 |
| | | |
| WHOLESALE AND RETAIL TRADE | Wholesale and retail sale of motor vehicles | 09001 |
| | Repair and maintenance of motor vehicles | 09002 |
| | Sale of motor parts and accessories- wholesale and retail | 09003 |
| | Retail sale of automotive fuel | 09004 |
| | General commission agents, commodity brokers and auctioneers | 09005 |
| | Wholesale of agricultural raw material | 09006 |
| | Wholesale of food & beverages and tobacco | 09007 |
| | Wholesale of household goods | 09008 |
| | Wholesale of metals and metal ores | 09009 |
| | Wholesale of household goods | 09010 |
| | Wholesale of construction material | 09011 |
| | Wholesale of hardware and sanitary fittings | 09012 |
| | Wholesale of cotton and jute | 09013 |
| | Wholesale of raw wool and raw silk | 09014 |
| | Wholesale of other textile fibres | 09015 |
| | Wholesale of industrial chemicals | 09016 |
| | Wholesale of fertilizers and pesticides | 09017 |
| | Wholesale of electronic parts & equipment | 09018 |
| | Wholesale of other machinery, equipment and supplies | 09019 |
| | Wholesale of waste, scrap & materials for re-cycling | 09020 |
| | Retail sale of food, beverages and tobacco in specialized stores | 09021 |
| | Retail sale of other goods in specialized stores | 09022 |
| | Retail sale in non-specialized stores | 09023 |
| | Retail sale of textiles, apparel, footwear, leather goods | 09024 |
| | Retail sale of other household appliances | 09025 |
| | Retail sale of hardware, paint and glass | 09026 |
| | Wholesale of other products n.e.c | 09027 |
| | Retail sale of other products n.e.c | 09028 |
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| HOTELS, RESTAURANTS AND HOSPITALITY SERVICES | Hotels – Star rated | 10001 |
| | Hotels – Non-star rated | 10002 |
| | Motels, Inns and Dharmshalas | 10003 |

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| | 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 |
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| 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 |
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| FINANCIAL INTERMEDIATION SERVICES | Commercial banks, saving banks and discount houses | 13001 |
| | Specialised institutions granting credit | 13002 |
| | Financial leasing | 13003 |
| | Hire-purchase financing | 13004 |
| | Housing finance activities | 13005 |
| | Commercial loan activities | 13006 |
| | Credit cards | 13007 |
| | Mutual funds | 13008 |
| | Chit fund | 13009 |
| | Investment activities | 13010 |
| | Life insurance | 13011 |
| | Pension funding | 13012 |
| | Non-life insurance | 13013 |
| | Administration of financial markets | 13014 |
| Stock brokers, sub-brokers and related activities | 13015 | |
| Financial advisers, mortgage advisers and brokers | 13016 | |
| Foreign exchange services | 13017 | |

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| | Other financial intermediation services n.e.c. | 13018 |
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| 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 |
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| RESEARCH AND DEVELOPMENT | Natural sciences and engineering | 15001 |
| | Social sciences and humanities | 15002 |
| | Other Research & Development activities n.e.c. | 15003 |
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| 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 | |
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| 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 |
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| HEALTH CARE SERVICES | General hospitals | 18001 |

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| | 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 |
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| 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 |
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| 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 |

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| | 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 |
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| 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 |
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| EXTRA TERRITORIAL ORGANISATIONS AND BODIES | Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.) | 22001 |
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| 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 |

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| | Others | 23013 |
| | Federal milk co-operative society | 23014 |

*n.e.c. – not elsewhere classified

Important points to remember while filing return of income in ITR utility (online or offline)

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Category A Rules for ITR 5 are as below:

| S. No. | Description of Rules | Mapping of Rules for ITR 5 |
|--------|---|---|
| 1 | Value claimed in 80-IA field in sch VI A cannot be higher than the value in Sch 80-IA | If the value at field (2d) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at S. No. (f) of schedule 80IA |
| 2 | Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled! | If the value at field (2d) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled. Note : value at field f "Total deductions under section 80-IA " should be equal to 2d of VIA . (1st column). |
| 3 | In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d +e) | If value at field f is not equal to the sum of S. No. (a+b+c+d+e) |
| 4 | Value claimed in 80-IB field in sch VI A cannot be higher than the value in Sch 80-IB | If the value at field (g) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (m) of Schedule 80-IB must be filled. |
| 5 | Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled! | If the value at field (g) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IB must be filled. Note : value at field m "Total deduction under section 80-IB " should be equal to 2g of VIA . (1st column) . |

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| 6 | Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to m) | If value at field m is not equal to the sum of S. No. a to l |
| 7 | Value claimed in 80-IC or 80IE field in sch VI A cannot be higher than the value in Sch 80-IC or 80IE | If the value at field (i) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (e) of Schedule 80-IC/ 80-IE must be filled. |
| 8 | Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled! | If the value at field (i) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO than Schedule 80IC/ 80-IE must be filled. Note : value at field e "Total deduction under section 80-IC or 80-IE " should be equal to 2i of VIA (1st column) . |
| 9 | Schedule 80-IC/80IE S. No. e should be equal to sum of S. No. a to dh | If value at field e is not equal to the sum of S. No. a +b+c+dh |
| 10 | Schedule 80-IC or 80IE field (dh) should be equal to sum of S. No. (da+db+dc+dd+de+df+dg) | If value at field (dh) is not equal to the sum of S. No. (da+db+dc+dd+de+df+dg) |
| 11 | In "Schedule 80P" S. No. 11 - under column "Amount eligible for deduction" should not be more than sum of S. No. (1a + 1bii) of Sch OS. | In Sch 80P S. No. 11 - under column Amount eligible for deduction is more than sl . No. 1a + 1bii of Sch OS. |
| 12 | 80P is not allowed to other than: Primary Agricultural credit Society, Primary Co - operative Agricultural and, Rural Development Bank, Other Cooperative Society, | Assessee being other than Cooperative Society being Primary Agricultural Credit Society, Primary Co-operative Agricultural and Rural Development bank & Other co-operative Society not eligible for deduction u/s 80P ((2(n) System calculated value of Part C in Schedule VI-A) / income offered u/s 44AD(36(i) of Schedule BP) is not eligible for deduction u/s 80P |

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| 13 | In Schedule 80P, deduction u/s Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 100000 | In Schedule 80P, deduction u/s Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 100000 |
| 14 | In Schedule 80P, deduction Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 50000 | In Schedule 80P, deduction Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b) deduction claimed cannot be more than Rs 50000 |
| 15 | In Schedule 80P, deduction u/s Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society cannot be claimed on income other than interest and dividend income | In Schedule 80P, deduction u/s Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society cannot be claimed on income other than interest and dividend income mentioned in S. No. 1a and 1bii of schedule OS |
| 16 | In Schedule 80P, deduction u/s Sec.80P(2)(e)Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities cannot be claimed on income other than rental income | In Schedule 80P, deduction u/s Sec.80P(2)(e)Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities cannot be claimed exceeding Value at Income column cannot exceed value at (ii5) of BFLA+ S. No. (i5) of BFLA |
| 17 | Sec.80P(2)(f)Others-Deduction u/s will be allowed only when Gross total income is less than or equal to Rs 20000 and to the extent of Interest and House property income | Sec.80P(2)(f)Others-Deduction u/s will be allowed only when Gross total income is less than or equal to Rs 20000 and to the extent of Interest and House property income |
| 18 | Deduction u/s 80P is not allowed to other than: Primary Agricultural Credit Society, Primary Co-operative Agricultural and Rural Development bank & Other co-operative Society | Status is selected "Other than Cooperative Society/Bank" but S. No. 2(n) of Part C in Schedule VI-A: 80P is greater than ZERO. |

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| 19 | In "Schedule IF" the Total of col "Amount of share in the profit" should be equal to sum of value entered in individual columns. | Total of Amount of share in the profit is not equal to sum of all entries |
| 20 | If assessee is Resident then Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.10,00,000. | In "Schedule EI" if value at field Dividend income from domestic company is more than Rs.10,00,000 and residential status is resident |
| 21 | In "Schedule EI, Value at '7' "Total" should be equal to the value of (1 + 2 + 3(v) + 4 + 5 + 6) | Schedule EI S. No. 7 is not equal to sum of S. No. 1+2+3(v)+4+5+6 |
| 22 | In "Schedule EI, Value at '3v' "Net Agricultural income for the year" should be equal to the value of (i – ii – iii + iv) | Schedule EI S. No. 3v is not equal to S. No. i-ii-ii+iv Note: This rule will be applicable only when output of S. No. i-ii-iii+iv is positive or equal to 0. |
| 23 | In "Schedule EI, value at'3iv' "Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8" should be equal to "S. No. 39 of Sch. BP" | Schedule EI Sr. 3 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 39 of Schedule BP |
| 24 | In Schedule AMT, S. No. 4 tax payable under section 115JC is should be equal to 9% of S. No. 3 of AMT | If flag is Y for "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" then value at S. No. 4 is not equal to 9% of S. No. 3 of schedule AMT Note: This rule is applicable if S. No. 3 is greater than 20lacs & field 2a is more than Zero. Note : Rounding off +5 and -5. |
| 25 | Tax payable under section 115JC is not equal to 18.5% of S. No. 3 for assessee not falling within the IFSC area. | S. No. 4 is not equal to 18.5% of S. No. 3 and IFSC flag is 'N' Note: This rule is applicable if S. No. 3 is greater than 20lacs |
| 26 | In "PART B- TTI", value at S. No. '1a' Tax payable on deemed total income under section 115JC" should be equal to value at S. No. 4 "Tax payable under section 115JC " in Schedule AMT | The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT |

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| 27 | In "PART B- TTI", value at S. No. '4' "Credit under section 115JD of tax paid in earlier years" should be equal to value at S. No. 5 of Schedule AMTC (applicable only when value at 2g of Part B TTI is more than 1d of Part B TTI) | In Part B TTI, the value in pt. 4-Credit under section 115JD of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch AMTC Note :This rule will be applicable if 2g is more than 1d in Part BTTI. |
| 28 | In "Schedule AMT", Value of field '1' "Total Income as per item 13 of PART-B-TI" should be equal to value of "13 of Part B TI" | In Schedule AMT, S. No. 1 is not equal to S. No. 13 of Part BTI Note : This rule will be applicable only if value at S. No. 1 of Schedule AMT > 0 |
| 29 | In Schedule AMT, S. No. 2a is not equal to sum of system computed part C deductions under Schedule VIA | S. No. 2a of Sch AMT is not equal to sum of 'd' to'm' of Sch VIA |
| 30 | In Schedule AMT, S. No. 2b is not equal to total deduction under section 10AA | S. No. 2b of Sch AMT is not equal to S. No. c of schedule 10AA |
| 31 | In "Schedule AMT", Value of field '2d' "Total Adjustment " should be equal to the sum of "2a + 2b + 2c" | In Schedule AMT, S. No. 2d Adjustment as per section 115JC(2) is not equal to sum of S. No. 2a+2b+2c |
| 32 | In "Schedule AMT", Value of field '3' "Adjusted Total Income under section 115JC(1)" should be equal to value of "S. No. 1 + S. No. 2d" | In Schedule AMT, S. No. 3 Adjusted Total Income under section 115JC is not equal to sum of S. No. 1 +2d |
| 33 | In "Schedule AMTC", Value of field '1' "Tax under section 115JC in assessment year 2019-20" should be equal to "1d of Part-B-TTI" | In Schedule AMTC, S. No. 1 is not equal to S. No. 1d of Part BTTI |
| 34 | In "Schedule AMTC", value at field 2 "Tax under other provisions of the Act in assessment year 2019-20" should be equal to "2g of Part-B-TTI" | In Schedule AMTC, S. No. 2 is not equal to S. No. 2g of Part BTTI |
| 35 | In "Schedule AMTC" , value at field S. No. 3 "Amount of tax against which credit is available" should be equal to value of (S. No. 2 - S. No. 1) | In Schedule AMTC, S. No. 3 is not equal to S. No. 2-1 when S. No. 2 is greater than 1 |
| 36 | In Schedule AMTC, S. No. 3 should be equal to S. No. 2-1 | In Schedule AMTC, S. No. 3 is not equal to Zero, when S. No. 2 is less than or equal to 1 |

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| 37 | In "Schedule AMTC", value at S. No. 5 "Amount of tax credit under section 115JD utilized during the year" should be equal to value at field '4ix' "Total" of column "AMT Credit Utilized during the Current Assessment Year (C)" | S. No. 5 is not equal to Total (Row ix) of item no. 4c |
| 38 | In "Schedule AMTC", value at S. No. 6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to value at S. No. 4ix "Total" of column "Balance AMT Credit Carried Forward (D)" | S. No. 6 is not equal to Total(Row ix) of item no. 4D. |
| 39 | In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT. | Part B TTI S. No. 1a is not consistent with S. No. 4 of Schedule AMT |
| 40 | AMT is computed but no adjustment u/s 115JC(2) is entered or adjustments u/s 115JC(2) is entered but tax is not computed | If status is selected as AOP/BOI/AJP then S. No. 4 of AMT should be greater than zero when S. No. 3 is exceeding 20 Lakhs and S. No. 2a or 2b or 2c is greater than zero |
| 41 | For Firm, AMT is computed but no adjustment u/s 115JC(2) is entered or adjustments u/s 115JC(2) is entered but tax is not computed even if income is below 20 lakhs | If Status is selected as Firm, then S. No. 4 of AMT is not greater than zero and S. No. 2a or 2b or 2c is greater than zero or S. No. 2a or 2b or 2c is not greater than zero and S. No. 4 is greater than zero |
| 42 | In Schedule AMTC, set off in earlier assessment years cannot be claimed for AY 2020-21 | In schedule AMTC S. No. 4(B2) for AY 2020-21 is greater than zero |
| 43 | In "PART B- TTI", value at S. No. '2b' Tax at special rates should be equal to the value at field "total" of col. (ii) "Tax thereon(ii)" of Schedule-SI" | Part B TTI S. No. 2b is not equal (consistent) with total of Tax thereon (ii)Col.(ii) of Schedule SI |

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| <p>44</p> | <p>Income selected in 2c"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> | <p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2c is not equal</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| <p>45</p> | <p>Income selected in 2d"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI</p> | <p>amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2d is not equal</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |

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| 46 | 115B income from life insurance business in schedule SI should be equal to balance income post BFLA | Income offered in schedule SI under 115B income from life insurance business is not equal to corresponding income in column no 5 of schedule BFLA |
| 47 | The total of all the quarter of Income from Lottery must be equal to 2a of Schedule OS - DTAA 115BB respectively. | <p>amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in S. No. 2a of schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p> |
| 48 | In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in S. No. 2b of schedule OS | amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in S. No. 2b of schedule OS |
| 49 | In schedule SI , Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in S. No. 3d of schedule BP | amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3d of schedule BP |

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| 50 | In schedule SI , Income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI should match with amount of income offered in S. No. 3e of schedule BP | amount of special income u/s 115BBG (Tax on income from transfer of carbon credits)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 8e of schedule BP |
| 51 | In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in S. No. 2f of schedule OS | amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in S. No. 2f of schedule OS |
| 52 | If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG- DTAA fields | If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, STCG as per DTAA, LTCG as per DTAA and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA |
| 53 | In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero | In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field OS DTAA, STCG as per DTAA, LTCG as per DTAA and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) |
| 54 | In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in S. No. 9 should be consistent with all the special incomes [Column no (i)] of Schedule SI | In Schedule B TI, S. No. 10 in not equal to total of column (i) of schedule SI |

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| 55 | Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in S. No. 5vi of schedule BFLA | Total of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to S. No. 5vi-3iii of schedule BFLA |
| 56 | Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income S. No. 5vii of schedule BFLA | Total of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI is not equal to S. No. 3iv 5vii of schedule BFLA |
| 57 | Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in S. No. 5xi of schedule BFLA | Total of income u/s 112 (LTCG on others), Long term capital gains of a non-resident Indian on any asset other than a specified asset u/s. 115EA & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SI is not equal to S. No. 3 viii of schedule BFLA |

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| 58 | <p>Sum of income in column (1) of Schedule SI u/s</p> <p>112 proviso (LTCG on listed securities/ units without indexation),</p> <p>112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</p> <p>112A (LTCG on sale of shares on which STT is paid),</p> <p>115AB (LTCG for non-resident on units referred in section 115AB),</p> <p>115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>115AD(1)(iii)-LTCG by FII, 115AD(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should match with corresponding income in S. No. 5xi of schedule BFLA</p> | <p>Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation),</p> <p>112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</p> <p>112A (LTCG on sale of shares on which STT is paid),</p> <p>115AB (LTCG for non-resident on units referred in section 115AB),</p> <p>115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>115AD(1)(iii)-LTCG by FII,</p> <p>115AD(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A</p> <p>in schedule SI should be equal to corresponding income as per schedule BFL</p> |
| 59 | Total of Income (i) of schedule SI should match with sum of individual line items | Total of all special incomes at (i) should match with total income in schedule SI |
| 60 | Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI | Total of all tax on special incomes at (ii) should match with total tax in schedule SI |
| 61 | In Schedule VIA S. No. 3 should be equal to total of S. No. 1&2 | <p>In Schedule VIA S. No. 3 is not equal to total of S. No. 1&2</p> <p>Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.</p> |
| 62 | In Schedule VIA S. No. 1 "Total Deduction under Part B (a + b + c+d)" should be equal to sum of S. No. a "80G" + S. No. b "section 80GGA" + S. No. c " section 80GGC" | <p>In Schedule VIA S. No. 1 is not equal to total of S. No. a to c</p> <p>Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.</p> |

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| 63 | In Schedule VIA S. No. 2 "Part C - Deduction in respect of certain incomes" should be equal to total of S. No. e "section 80-IA " to S. No. o "section 80P" | In Schedule VIA S. No. 2 is not equal to total of S. No. d to n Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero. |
| 64 | NA | NA |
| 65 | Deduction u/s 80-IAC is claimed by the assessee other than LLP. | Status is selected "Other than LLP" but S. No. 2(f) of Part C in Schedule VI-A: 80-IAC is greater than ZERO. |
| 66 | 80P cannot be claimed by assessee other than: "Primary Agricultural Credit Society/ Primary Co-operative Agricultural and Rural Development bank or Other co-operative Society" | Amount in S. No. 2(n) is greater than zero and sub status is selected other than in Part A General 1: "Primary Agricultural Credit Society/Primary Co-operative Agricultural and Rural Development bank or Other co-operative Society" |
| 67 | Deduction u/s 80GGA cannot be claimed in case of business income. | If 2(v) of part BTI is more than "0" and amount in S. No. 1b of schedule VIA for 80GGA is more than zero |
| 68 | Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Point No. 6 of Schedule DEP | Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item 6 of Schedule-DEP |
| 69 | In Schedule BP, Income reduced from Row no A3a and claimed to be offered under schedule HP, but receipts shown in schedule HP is less than amount reduced from schedule BP A3a | In Schedule BP, Income reduced from Row no A3a and claimed to be offered under schedule HP, but receipts shown in schedule HP -"Income under the head house property" is less than amount reduced from schedule BP A3a |

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| 70 | Amount reduced in S. No. A3b in schedule BP cannot be more than the income offered in schedule CG | In schedule BP S. No. A3b is more than SUM of row no. A(1)(a)(i) for all blocks, A(2)(a), A(3)(i)(ia), A(3)(ii)(iia), A4a, A4b A(5)(i)(a), A5(ii) , A(6)(a)(i)(a) , A6(ii), A8, B(1)(a)(i) for all blocks, B(2)(a), B(3)(a), B(4), B6(a), Section 112(1)(c) or section 115AB or section 115AC or section 115AD - S. No. B7(ia) & B7(ii), B(7)(ii), ,B9(a)(ia) ,B9(ii) , B11 in Capital Gain Schedule, S. No. 5 and S. No. 8 in Schedule DPM and S.No.5 and S. No. 8 in Schedule DOA+Sr.no 6 of Schedule DCG(only if Sr.no 5 & 8 of Schedule DPM and DOA is zero+ total of Col 6 of schedule 112A+Schedule 115AD(1)(b)(iii)-proviso |
| 71 | Amount reduced in S. No. A3c in schedule BP cannot be more than the income offered in schedule OS | In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of row no. 1 or 1a + 1b + 1c +1d+1e & 2a+2b+2c+2d+8a in Other source Schedule', |
| 72 | In Schedule BP, Income reduced from Row no A5 and claimed to be offered under schedule EI, but receipts shown in schedule EI is less than amount reduced from schedule BP A5 | In Schedule BP, Total exempt income in A5 is more than the SUM of row no. 1(ignore amount above 10 lakhs if assessee is resident),2,3(i),4, 5 & 6 in Exempt income Schedule + Column Amount of share in profits from schedule IF , if Sr.no 5a of schedule BP is greater than zero. In case 3(i) (Gross agricultural receipts) is equal to zero and Net agricultural income (Sr.no 3iv) is greater than zero, then Sr.no 3iv to be added instead of Sr.no 3(i) in schedule EI |

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| 73 | In schedule BP, Balance amount is not equal to the sum of individual values. | The value at field A(6) of schedule BP should be equal to sum of S. No. (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a - 4b - 4c- 5d) |
| 74 | In schedule BP, S. No. A.9.Total and the sum of amount entered in S. No. 7a + 7b + 7c + 7d + 7e + 8a + 8b should be consistent | The value at field (A9) of schedule BP should be equal to sum of S. No. (7a + 7b + 7c + 7d + 7e + 8a+ 8b). |
| 75 | The value at field (A10) of schedule BP should be equal to sum of S. No. (6 + 9) | The value at field (A10) of schedule BP should be equal to sum of S. No. (6+9). |
| 76 | The value at field (A13) of schedule BP should be equal to sum of S. No. (10 + 11 - 12iii). | The value at field (A13) of schedule BP should be equal to sum of S. No. (10 +11 - 12iii). |
| 77 | The value at field (A26) of schedule BP should be equal to sum of S. No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25). | In schedule BP, S. No. A.26. Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)and the sum of amount entered in S. No. A.(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) are inconsistent |
| 78 | The value at field (A34) of schedule BP should be equal to sum of S. No. A(27 + 28 + 29 + 30 + 31 + 32 + 33). | The value at field (A34) of schedule BP should be equal to sum of S. No. A(27+28+29+30+31+32+33) |
| 79 | In "Schedule BP" value at the field A14, Amounts debited to the profit and loss account, to the extent disallowable under section 36 should be equal to the sum of (6t of Part A-OI) | The value at field (A14) of schedule BP should be equal to the value at S. No. 6t of schedule OI. |
| 80 | In "Schedule BP" of value at field A15 Amounts debited to the profit and loss account, to the extent disallowable under section 37 should be equal to the sum (7j of Part-OI) | In Schedule BP, S. No. 15. Amounts debited to the profit and loss account, to the extent disallowable under section 37(7j of Part-OI) and the sum of amount shown in S. No. 7.j. Total amount disallowable under section 37 (total of 7a to 7i) in schedule OI. are inconsistent. |
| 81 | In "Schedule BP" of value at field A16 Amounts debited to the profit and loss account, to the extent disallowable under section 40 should be equal to the sum of (8Aj of Part-OI) | The value at field (A16) of schedule BP should be equal to the value at S. No. 8Aj of schedule OI. |

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| 82 | In "Schedule BP" of value at field A17 Amounts debited to the profit and loss account, to the extent disallowable under section 40A should be equal to the sum of(9g of Part A-OI) | The value at field (A17) of schedule BP should be equal to the value at S. No. 9g of schedule Part A- OI. |
| 83 | In "Schedule BP" of value at field A18 Any amount debited to profit and loss account of the previous year but disallowable under section 43B should be equal to the sum of (11h of Part-OI) | In Schedule BP, S. No. 18. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in S. No. 11.h.Total amount disallowable under section 43B(total of 11a to 11g). Are inconsistent |
| 84 | In Schedule BP, value at field A21 should be equal to sum of 21(i) to 21(xii) | The value at field (A21) of schedule BP should be equal to the value at S.No. 21(i) to 21(xii) |
| 85 | In "Schedule BP" value at field A24 Any other income not included in profit and loss account/any other expense not allowable should be equal to the sum of income from salary, commission, bonus, interest & others | The value at field A24 of schedule BP should be equal to sum of S. No. 24 (a+b+c+d+e) |
| 86 | In schedule BP value at field A25 "Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3a + 4d of schedule OI. | The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI . |
| 87 | In schedule BP value at field A29 "Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account" should match with item X(4) of Schedule ESR. | In Schedule BP, Sr.no 29. "Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account " and the amount shown in "Schedule ESR" S. No. x "column (4)=(3)-(2)" Are inconsistent |

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| 88 | In "Schedule BP" value at filed A30 Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year should be equal to the sum of 8B of Part-OI | In Schedule BP, S. No. A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" and amount shown in S. No. 8B of Such Part-B OI "Any amount disallowable under section 40 in any preceding previous year but allowable during the previous year" are inconsistent |
| 89 | In "Schedule BP" value at field A31 Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year should be equal to the sum of 10h of Part A-OI | In Schedule BP, S. No. 31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" and the sum of amount shown in S. No. 10.h."Total amount allowable under section 43B(total of 10a to 10g)" are inconsistent |
| 90 | In schedule BP value at field A33 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should match with sum of fields 3b + 4e of schedule OI. | In Schedule BP, S. No. A33 Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock and sum total of Column 3b + 4e of Part A- OI are inconsistent |
| 91 | In "Schedule BP" value at field A35 Income is not equal to the sum of (13 + 26-34) | In schedule BP, S. No. A.35. Income and the sum of amount entered in S. No. A.(13+26-34) are inconsistent |
| 92 | In "Schedule BP" value at field A36(xii) Total should be equal to the sum of 36i to 36xi | In schedule BP, S. No. A.36xii and the sum of individual amounts entered in S. No. A.36i to 36xi. are inconsistent |
| 93 | In "Schedule BP" value at field A37 Net profit or loss from business or profession other than speculative and specified business should be equal to the sum of A35 + A36xii | In schedule BP, S. No. A.37 "Net profit or loss from business or profession other than speculative and specified business and the sum of amount entered in "S. No. A.(35 + 36xii)" are inconsistent |

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| 94 | In "Schedule BP" of valued at A38 Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to the sum of (38a + 38b + 38c + 38d + 38e + 38f) | In schedule BP S. No. 38 Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to sum of (38a+ 38b + 38c + 38d + 38e + 38f) |
| 95 | In schedule BP, S. No. 43 "Income from speculative business(if loss, take the figure to 6xv of Schedule CFL)" is inconsistent with the value S. No. .B.40+ B 41- B42. | In schedule BP, S. No. 43 "Income from speculative business(if loss, take the figure to 6xv of Schedule CFL)" is inconsistent with the value S. No. .B.40+ B 41- B42. |
| 96 | In "Schedule BP" value at C47 Profit or loss from specified business should be equal to the sum of C(44 + 45-46) | In schedule BP, S. No. C47 "Profit or loss from specified business" and the sum of amount entered in S. No. C (44+45-46) are inconsistent |
| 97 | In "Schedule BP" value at field C49 Income from specified business should be equal to the sum of C(47-48) | In schedule BP, S. No. C49 "Income from Specified Business" and the sum of amount entered in S. No. C(47-48) are inconsistent |
| 98 | In "Schedule BP", value at field (D) should be equal to sum of S. No. A38 + B43 + C49 | In schedule BP, S. No. D. "Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in S. No. A38+B43+C49 are inconsistent Note: This rule shall be applicable only when individual values of A38+B43+C49 are equal to or more than ZERO. |
| 99 | In schedule BP, S. No. E(iv) "Income from life insurance business referred to in section 115B" should be equal to sum of amount entered in S. No. E(i)+E(ii)-E(iii) and E(ii) & E(iii) should be equal to Zero /Null | The value at field E(iv) of schedule BP should be equal to sum of S. No. E(i)+E(ii)-E(iii) and E(ii) & E(iii) should be equal to Zero/Null |
| 100 | In schedule BP values at field A4a should match with value at field A36 of for respective sections of schedule BP | In schedule BP, the values at "S. No. A(4a)" and values at "Sr.no A (36(i) to 36xi) are inconsistent. |

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| 101 | In schedule BP value at field 11 "Depreciation and amortization debited to profit and loss account" should match with field 53 "Depreciation and amortization" of P&L A/c + field E(vi) "Depreciation of factory machinery" of Manufacturing A/c. | In Schedule BP, S. No. 11 Depreciation and amortization debited to profit and loss account is inconsistent with the amount of depreciation shown in Schedule P and L(1Evi of Manufacturing account+ (53)of PART-A-P&L) |
| 102 | In "Schedule BP" value at field A39 Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to the sum of [4c-(38a + 38b + 38c + 38d + 38e)] | In Schedule BP, A39, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4c-(38a+38b+38c+38d+38e) Note-This Rule will be applicable only if the result of [4c-(38a+38b+38c+38d+38e)] is positive. Note : If result is negative, then 39 should be equal to "0". |
| 103 | In "Schedule BP" in A(5d) of Total exempt income should be equal to the sum of (share of income from firm(s) + Share of income from AOP/ BOI + Total (ci + cii + ciii)) | S. No. A5d should be equal to A(5a+5b+5cn) |
| 104 | In "Schedule BP" in Table F Business income remaining after set off should be equal to the value entered in ((Business income remaining after set off) = (Income of current year)-(Business loss set off)) | S. No. F column 3 should be equal to column 1-column 2 Note: Rule will be applicable only when 1 is greater than 2 |
| 105 | In "Schedule BP", value at field Fv should be equal to sum of S. No. Fii+ Fiii+ Fiv | S. No. Fv should be equal to sum of S. No. Fii+Fiii+Fiv |
| 106 | In Schedule BP S. No. Fvi should be equal to S. No. Fi-Fv | S. No. Fvi should be equal to S. No. Fi-Fv for business loss set off column |
| 107 | In schedule BP , S. No. 36(iii) should be equal to 64(iv) of schedule P&L | If S. No. 36(iii) is not equal to 64(iv) of schedule P&L |

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| 108 | In schedule BP value at field 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)" should match with field 16 "Amount of Expenditure disallowed u/s 14A" of schedule OI. | In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI |
| 109 | In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank | If S. No. C48 is not equal to zero and S. No. C50 is null |
| 110 | Profit before Tax as per Profit & Loss a/c in Schedule BP is not equal to the sum of "[Profit before Tax] plus [Net Profit (No Accounts Case)]plus (presumptive income) as per P&L A/c." | In Such BP S. No. B40 is not equal to Pt 2a "Net profit or loss from speculative business" |
| 111 | Schedule BP, S. No. 24 should be minimum equal to total of schedule ESR in case total of ESR is negative | S. No. 24(e) of schedule BP is less than S. No. 4x of Schedule ESR if 4x is negative |

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| <p>112</p> | <p>The Income/receipts, that have been reduced at S. No. 3 and/or S. No. 5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.',</p> | <p>In Schedule BP, SUM of Row no. (A3a, A3b, A3c, and A5d is more than zero or null) And the sum is more than 4D of Part A trading account+ 14(xii)+62(i)+63(i)+65(ia)+65(iaa)+66(i) of Part A P&L”</p> <p>However if sum of 4D of Part A trading account+ 14(xii)+62(i)+63(i)+65(ia)+65(iaa)+66(i) of Part A P&L” is negative then then the below comparison should be done</p> <p>In Schedule BP, SUM of Row no. (A3a, A3b, A3c and A5d is more than zero or null) And the sum is more than 4D of Part A trading account+ 14(xii)+62(i)+63(i)+65(ia)+65(iaa)+66(i) of Part A P&L- Sr.no 14v or 14vi or 14vii or 14viii or 14ix PROVIDED ANY OF THE FIELDS from 14v to 14ix IS NEGATIVE” in Schedule Profit & loss</p> |
| <p>113</p> | <p>Income under section 44AD/44ADA/44AE is greater than "Zero" Then Balance sheet particulars for "Regular books of accounts" or particulars for "No accounts case" (S.No C) is mandatory.</p> | <p>IF total value of "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" in Schedule BP is greater than "ZERO" AND S.No. 4 “Sources of funds” in Balance Sheet is ZERO AND S.No. 6 “In a case where regular books of account of business or profession are not maintained -(furnish the following information as on 31st day of March, 2020, in respect of business or profession)” in Balance sheet any field is NULL</p> |

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| 114 | In schedule OI field 3a "Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should match with field 11a(iii) "Total effect of ICDS adjustments on profit (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive)" | If S. No. 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS |
| 115 | In schedule OI field 3b "Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should match with field 11b(iii) "Total effect of ICDS adjustments on profit (I + II + III + IV + V + VI + VII + VIII + IX + X) (if negative)" | If S. No. 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS |
| 116 | In Schedule Part A-OI, sum of S. No. 5a + 5b + 5c + 5d + 5e should be equal to S. No. 5f | S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e |
| 117 | In Schedule Part A-OI, Total amount disallowable under section 36 is inconsistent with the sum of individual amount. | In Schedule Part A-OI, sum of S. No. 6a to 6s is not equal to S. No. 6t |
| 118 | In Schedule Part A-OI S. No. 7j. Total amount disallowable under section 36 and sum of values under that are inconsistent. | In Schedule Part A-OI, S. No. 7.j. Total amount disallowable under section 37 (total of 7a to 7i) and sum of S. No. 7a to S. No. 7i are inconsistent. |
| 119 | In Schedule Part A-OI, S. No. 8A.j. Total amount disallowable under section 40 and sum of S. No. 8A.a to S. No. 8A.i are inconsistent. | If the SUM of S. No. (8Aa to 8Ai) of Part A-OI, is NOT EQUAL to S. No. (8Aj). |
| 120 | In Schedule Part A-OI, S. No. 9.g. Total amount disallowable under section 40A and sum of S. No. 9a to S. No. 9f are inconsistent. | If the SUM of S. No. (9a to 9f) of Part A-OI, is NOT EQUAL to S. No. (9g). |

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| 121 | In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B and sum of S. No. 10a to S. No. 10g are inconsistent. | In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B(total of 10a to 10g) and sum of S. No. 10a to S. No. 10g are inconsistent. |
| 122 | In Schedule Part A-OI, S. No. 11.h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent. | In Schedule Part A-OI, S. No. 11h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent. |
| 123 | in Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h | In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h |
| 124 | If in Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" is selected as YES then Schedule TPSA cannot be blank | In Schedule Part A-OI, Sr. No. 17 flag is Yes and Schedule TPSA is blank |
| 125 | In "Schedule DPM" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year- Consideration or other realization during the previous year out of 3 or 4) | If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative in Schedule DPM Note: If (3+4-5) is -ve than rule shall not apply. |
| 126 | Schedule DPM, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative | If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative in Schedule DPM |
| 127 | In "Schedule DPM" Total depreciation should be equal to the sum of (10 + 11 + 12 + 13 + 14) | The value at field (15) of schedule DPM should be equal to sum of S. No. (10+11+12+13+14). |
| 128 | In "Schedule DPM" 17 Net aggregate depreciation should be equal to the sum of (15-16) | The value at field (17) of schedule DPM should be equal to sum of S. No. (15-16). Note -> Rule shall be applicable only when 15-16 is greater than 0 |

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| 129 | In "Schedule DOA" Amount on which depreciation at full rate to be allowed, should be equal to the sum of (Written down value on the first day of previous year + Additions for a period of 180 days or more in the previous year- Consideration or other realization during the previous year out of 3 or 4) | If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative in Schedule DOA |
| 130 | Schedule DOA, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative | If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative in Schedule DOA |
| 131 | In "Schedule DOA" Total depreciation should be equal to the sum of (10 + 11) | The value at field (12) of schedule DOA should be equal to sum of S. No. (10+11). |
| 132 | In "Schedule DOA" 14 Net aggregate depreciation should be equal to the sum of (12-13) | Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13 |
| 133 | Schedule DOA S. No. 18 should be equal to S. No. 6+9-12 | If the Value at field 18 is not equal to S. No. 6+9-12 or Zero if result is negative in Schedule DOA |
| 134 | In "Schedule DEP" 1e Total depreciation on plant and machinery should be equal to the value entered in (1a + 1b + 1c+ 1d) | S. No. 1e should be equal to sum of 1a + 1b + 1c+1d in Schedule DEP |
| 135 | In "Schedule DEP" 2d Total depreciation on building should be equal to the sum of (2a + 2b + 2c) | S. No. 2d of schedule DEP should be equal to sum of S. No. 2a + 2b + 2c |
| 136 | In "Schedule DEP" 6 Total depreciation should be equal to the sum of (1d + 2d + 3 + 4 + 5) | S. No. 6 of schedule DEP should be equal to sum of S. No. 1e+2d+3+4+5 |
| 137 | Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to S. No. 17i or 18i of schedule DPM as applicable | S. No. 1a of schedule DEP should be equal to S. No. 17i of schedule DPM |
| 138 | Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to S. No. 17ii or 18ii of schedule DPM as applicable | S. No. 1b of schedule DEP should be equal to S. No. 17ii of schedule DPM |

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| 139 | Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to S. No. 17iii or 18iii of schedule DPM as applicable | S. No. 1c of schedule DEP should be equal to S. No. 17iii of schedule DPM |
| 140 | Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to S. No. 17iv or 18iv of schedule DPM as applicable | S. No. 1d of schedule DEP should be equal to S. No. 17iv of schedule DPM |
| 141 | Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to S. No. 14ii or 15ii of schedule DOA as applicable | S. No. 2a of schedule DEP should be equal to S. No. 14ii of schedule DOA |
| 142 | Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to S. No. 14iii or 15iii of schedule DOA as applicable | S. No. 2b of schedule DEP should be equal to S. No. 14iii of schedule DOA |
| 143 | Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to S. No. 14iv or 15iv of schedule DOA as applicable | S. No. 2c of schedule DEP should be equal to S. No. 14iv of schedule DOA |
| 144 | Schedule DEP block of furniture and fittings should be equal to S. No. 14v or 15v of schedule DOA as applicable | S. No. 3 of schedule DEP should be equal to S. No. 15v of schedule DOA |
| 145 | Schedule DEP block of intangible assets should be equal to S. No. 14vi or 15vi of schedule DOA as applicable | S. No. 4 of schedule DEP should be equal to S. No. 15vi of schedule DOA |
| 146 | Schedule DEP block of ships should be equal to S. No. 14vii or 15vii of schedule DOA as applicable | S. No. 5 of schedule DEP should be equal to S. No. 15vii of schedule DOA |
| 147 | In "Schedule DCG" 1e Total should be equal to the sum of (1a + 1b + 1c + 1d) | If S. No. 1e is not equal to sum of 1a + 1b + 1c + 1d |
| 148 | In "Schedule DCG" 2d Total should be equal to the total value entered in (2a + 2b + 2c) | If S. No. 2d is not equal to sum of S. No. 2a + 2b + 2c |
| 149 | In "Schedule DCG" Total should be equal to the sum of 1e + 2d + 3 + 4 + 5 | If S. No. 6 is not equal to sum of S. No. 1e+2d+3+4+5 |

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| 150 | In "Schedule DCG" 1a Block entitled for depreciation @ 15 per cent should be equal to (Schedule DPM - 20i) | S. No. 1a of schedule DCG is not equal to S. No. 20i of schedule DPM |
| 151 | In "Schedule DCG" 1b Block entitled for depreciation @ 30 per cent should be equal to Schedule DPM – 20ii | S. No. 1b of schedule DCG is not equal to S. No. 20ii of schedule DPM |
| 152 | In "Schedule DCG" in 1c Block entitled for depreciation @ 40 per cent should be equal to Schedule DPM - 20iii | S. No. 1c of schedule DCG is not equal to S. No. 20iii of schedule DPM |
| 153 | Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to S. No. 20iv of schedule DPM | S. No. 1d of schedule DCG is not equal to S. No. 20iv of schedule DPM |
| 154 | In "Schedule DCG" 2a Block entitled for depreciation @ 5 per cent should be equal to Schedule DOA- 17ii | S. No. 2a of schedule DCG is not equal to S. No. 17ii of schedule DOA |
| 155 | In "Schedule DCG" 2b Block entitled for depreciation @ 10 per cent should be equal to Schedule DOA- 17iii | S. No. 2b of schedule DCG is not equal to S. No. 17iii of schedule DOA |
| 156 | In "Schedule DCG" 2c Block entitled for depreciation @ 40 per cent should be equal to Schedule DOA- 17iv | S. No. 2c of schedule DCG is not equal to S. No. 17iv of schedule DOA |
| 157 | In "Schedule DCG" Furniture and fittings should be equal to the Schedule DOA- 17v | S. No. 3 of schedule DCG is not equal to S. No. 17v of schedule DOA |
| 158 | In "Schedule DCG" Intangible assets should be equal to Schedule DOA- 17vi | S. No. 4 of schedule DCG is not equal to S. No. 17vi of schedule DOA |
| 159 | In "Schedule DCG" Ships should be equal to Schedule DOA- 17vii | S. No. 5 of schedule DCG is not equal to S. No. 17vii of schedule DOA |
| 160 | In Schedule CG S. No. A6e of STCG should be equal to the (6 of schedule - DCG) | The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG |
| 161 | In "Schedule Manufacturing Account" Total Opening Inventory should be equal to the sum of Opening stock of raw-material + Opening stock of Work in progress | Total of Opening Inventory S. No. 1Aiii is not equal to 1Ai+1Aii |

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| 162 | In "Schedule Manufacturing Account" Total Direct expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses | Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii |
| 163 | In "Schedule Manufacturing Account" Total Factory Overheads should be equal to the sum of Indirect wages + Factory rent and rates + Factory Insurance + Factory fuel and power + Factory general expenses + Depreciation of factory machinery | Total Factory overheads as per S. No. 1Evii is not equal to the total of S. No. (Ei+Eii+Eiii+Eiv+Ev+Evi) |
| 164 | In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account should be equal to the sum of (Aiii + B + C + D + Evii) | Total debits to manufacturing account as per S. No. 1F is not equal to S. No. 1(Aiii+B+C+D+Evii) |
| 165 | In "Schedule Manufacturing Account" Total Closing Stock should be equal to the sum of Raw material + Work-in-progress | In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent |
| 166 | Part A- Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account (1F - 2) should be equal to 1F-2 | S. No. 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2 |
| 167 | Part A Manufacturing Account, Negative signs should not be allowed other than in S. No. 3 | Value at field other than S. No. 3 of Manufacturing account is negative |
| 168 | In schedule Part A-Trading Account the break up of other operating revenue should be consistent with total other operating revenue (S. No. 4Aiiic). | In Part A -Trading Account-sum of S. No. 4Aiii(a)+4Aiii(b) is not consistent with value in S. No. 4Aiii(c) |
| 169 | In Part A-Trading Account, S. No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic). | In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at S. No. 4A(iv) are inconsistent |

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| 170 | In Part A-Trading Account ,Sr.no 4C(ix)- Duties, taxes and cess received or receivable in respect of goods and services sold or supplied is not equal to sum of Sr.no 4C(i to viii) | In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in S. No. 4Cix is not equal to total of S. No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii |
| 171 | In Part A-Trading Account , S. No. 4D- Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix) | Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix) |
| 172 | In "Schedule Trading Account" Total of Direct Expenses should be equal to the sum of Carriage inward + Power and fuel + Other direct expenses | Direct expenses in S. No. 9 is not equal to sum of 9i+9ii+9iii |
| 173 | In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi) | Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi |
| 174 | Part A Trading Account, Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 should be equal to S. No. sum of S. No. (6-7-8-9-10xii-11) | Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 is not equal to S. No. (6-7-8-9-10xii-11) |
| 175 | Part A Trading Account, Negative signs should not be allowed other than in S. No. 11 and/or 12 | Value at field other than S. No. 11 and/or 12 of Trading account is negative |
| 176 | In trading A/c field 11 "Cost of goods produced – Transferred from Manufacturing Account" should match with field 3 "Cost of Goods Produced – transferred to Trading Account (1F-2)" of Manufacturing A/c. | S. No. 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to S. No. 3 of Part A Manufacturing Account- Cost of Goods Produced – transferred to Trading Account. |

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| 177 | In Profit & Loss A/c field 13 "Gross profit transferred from Trading Account" should match with field 12 "Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)" of Trading A/c. | S. No. 13 Gross profit transferred from Trading Account of Part A P&L should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account |
| 178 | In "Schedule Part A-P& L" '14(xi)' Any other income should be equal to the sum of amount entered in individual rows. | In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at S. No. 14.xic shall be equal to sum of S. No. 14.x.(ia + ib) |
| 179 | In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent. | Sum of other income S. No. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xic) is not equal to total of other income in Schedule Part A- P&L |
| 180 | In "Schedule A-P&L" in 15 of Total of credits to profit and loss account should be equal to the sum of Gross profit transferred from Trading Account + Total of other income | In part A P& L S. No. 15 should be equal to sum of 13+14xii |
| 181 | Part A P&L, If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank | If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank |
| 182 | In Part A-P&L,Sum of compensation and benefits to Employee S. No. 22i to 22x should be equal to SR.NO 22xi. | S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x |
| 183 | In schedule Profit and Loss Account, sum of expenditure on insurance SR.NO 23i to 23iv should be equal to SR.NO 23v Total | S. No. 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of S. No. 23i + 23ii + 23iii + 23iv) |
| 184 | In "Schedule Part A-P& L" Total Commission should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others | S. No. 30iii commission should be equal to S. No. 30i+30ii |

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| 185 | In "Schedule Part A-P& L" Total Royalty should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others) | S. No. 31iii Royalty should be equal to S. No. 31i+31ii |
| 186 | In "Schedule Part A-P& L" Total Professional / Consultancy fees / Fee for technical services should be equal to the sum of (Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others) | S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii |
| 187 | In "Schedule Part A-P& L" Total rates and taxes paid or payable should be equal to the sum of (Union excise duty + Service tax + VAT/ Sales tax + Cess + Central Goods & Service Tax (CGST) + State Goods & Services Tax (SGST) + Integrated Goods & Services Tax (IGST) + Union Territory Goods & Services Tax (UTGST) + Any other rate, tax, duty or cess including STT and CTT) | S. No. 44x Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix) should be equal to sum of S. No. 44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix |
| 188 | In "Schedule Part A-P& L" Total other expenses should be equal to the sum of the amount entered in all rows | S. No. 47 Other expenses should be equal to sum of 47i+47ii+47n |
| 189 | In "Schedule Part A-P& L" '48(iv)' Total Bad Debt should be equal to the sum of (48i + 48ii + 48iii) | In schedule Part A-P & L, the sum of Bad Debts, amount entered in S. No. 48i + 48ii + 48iii shall be consistent with total of S. No. 48.iv. Total Bad Debt (48i (All PAN) + 48ii + 48iii) |
| 190 | In "Schedule Part A-P& L" Profit before interest, depreciation and taxes should be equal to the sum of [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)] | Part A P&L, S. No. 51 Profit before interest, depreciation and taxes should be equal to sum of S. No. [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)] |

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| 191 | In "Schedule Part A-P& L" Total Interest should be equal to the sum of Paid outside India, or paid in India to a non-resident other than a company or a foreign company + To others | In schedule Part A-P & L, the sum of Interest , amount entered in S. No. 52.i+52ii and sum of amount shown in S. No. 52.iii. Total(i+ii) are inconsistent |
| 192 | In schedule P& L Total Interest paid outside India does not tally with individual break up | In schedule Part A-P & L, the sum of Interest paid outside India , amount entered in S. No. 52.ia+52ib and sum of amount shown in S. No. 52i Total(ia+ib) are inconsistent |
| 193 | In schedule P& L Total Interest paid outside India does not tally with individual break up | In schedule Part A-P & L, the sum of Interest paid in India , amount entered in S. No. 52.ia+52ib and sum of amount shown in S. No. 52ii Total(ia+iib) are inconsistent |
| 194 | To check with e-filing if this rule will be implemented | Sum of amount entered in this field and amount entered in field no 64(iii) of schedule P&I cannot exceed amount entered in Col 9 (Remuneration paid/ payable) of point E of Part A General. |
| 195 | In "Schedule Part A-P& L" in '54' Net profit before taxes should be equal to the sum of (51 – 52iii – 53) | Part A P&L, S. No. 54 Net profit before taxes should be equal to S. No. (51 – 52iii – 53) |
| 196 | Salary/Remuneration paid to Partners of the firm is claimed by other than Firm. | If status is other than Firm or LLP and S. No. 46 of P&L is greater than zero |
| 197 | In "Schedule Part A-P& L" '57' Profit after tax is not equal to the sum of (54 – 55 – 56) | In " Part A-P& L", S. No. 57 Profit after tax should be equal to 54 - 55 - 56 |
| 198 | In "Schedule Part A-P& L" Amount available for appropriation should be equal to the sum of Profit after tax + Balance brought forward from previous year | Part A P&L, S. No. 59 Amount available for appropriation, should be equal to 57 + 58 |

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| 199 | In "Schedule Part A-P& L" Balance carried to balance sheet in proprietor's account should be equal to the sum of Amount available for appropriation - Transferred to reserves and surplus | In "Schedule Part A-P& L", S. No. 61 Balance carried to balance sheet in proprietor's account should be equal to S. No. 59-60 |
| 200 | In "Schedule A-P&L" Gross turnover/Gross receipts should be equal to the sum of 'Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date + 'Any other mode | S. No. 62(i) Gross Turnover or Gross Receipts should be equal to sum of S. No. 62ia + 62ib in " Part A-P& L" |
| 201 | In "Schedule A-P&L" Presumptive income under section 44AD should be equal to the sum of 6% of 62ia, or the amount claimed to have been earned, whichever is higher + 8% of 62ib, or the amount claimed to have been earned, whichever is higher | S. No. 62(ii) Presumptive Income under section 44AD should be equal to sum of S. No. 62iia + 62iib in " Part A-P& L" |
| 202 | In Profit & Loss A/c field 62(ii)(a) cannot be less than 6% of field 62(i)(a). | S. No. 62iia cannot be less than 6% of the amount in S. No. 62ia in " Part A-P& L" |
| 203 | In Profit & Loss A/c field 62(ii)(b) cannot be less than 8% of field 62(i)(b). | S. No. 62iib cannot be less than 8% of the amount in S. No. 62ib in " Part A-P& L" |
| 204 | Income claimed u/s 44AD can not be more than gross receipts | Part A P&L - S. No. 62ib is Less than 62iib |
| 205 | Income claimed u/s 44AD can not be more than gross Turnover | Part A P&L - S. No. 62ia is Less than 62iia |
| 206 | In Profit & Loss A/c field 63(ii) cannot be less than 50% of field 63(i). | S. No. 63ii cannot be less than 50% of the amount in S. No. 63i in " Part A-P& L" |
| 207 | Business code u/s 44AD is to be selected for income declared u/s 44AD. | If In Part A P&L "business code" u/s 44AD is selected and income in field 62(i) and/or 62(ii) is zero or null |
| 208 | Nature of business must be filled by the assessee if 62(i) and /or 62(ii) is greater than zero | If S. No. 62 nature of business is blank and S. No. 62(i) and/or 62(ii) is greater than zero in " Part A-P& L" |
| 209 | Business code u/s 44ADA is to be selected for income declared u/s 44ADA. | If In Part A P&L "business code" u/s 44ADA is selected and income in field 63(i) and/or 63(ii) is zero or null |

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| 210 | Nature of profession must be filled by the assessee if 63(i) and /or 63(ii) is greater than zero | If S. No. 63 nature of Profession is blank and S. No. 63 (i) and/or 63(ii) is greater than zero in " Part A-P& L" |
| 211 | Business code u/s 44AE is to be selected for income declared u/s 44AE. | If In Part A P&L "business code" u/s 44AE is selected and income in field 64(i) and/or 64(iii) is zero or null |
| 212 | Nature of business must be filled by the assessee if 64(ii) is greater than zero | If S. No. 64 nature of business is blank and S. No. 64 (ii) is greater than zero in " Part A-P& L" |
| 213 | The provisions of 44ADA is not applicable for persons carrying on business | If value at field 63ii is greater than "Zero" in " Part A-P& L" ,but section code selected in Business code under table "44ADA" is other than below codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008, 16009 , 16013 ,16018, 16019, 16019_1, 16020 18001, 18002, 18003, 18004, 18005, 18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012 |
| 214 | In schedule BP field 36(i) "Section 44AD (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive income under section 44AD(iia + iib)" of Schedule Profit & Loss A/c. | If S. No. 36(i) is not equal to 62 (ii) of schedule P&L |
| 215 | In schedule BP field 36(ii) "Section 44ADA [63(ii) of schedule]" should match with field 63(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c. | If S. No. 36(ii) is not equal to 63(ii) of schedule P&L |
| 216 | In schedule BP field 36(iii) "Section 44AE [64(iv) of schedule]" should match with field 64(iv) "Total Presumptive Income u/s 44AE (ii-iii)" of Schedule Profit & Loss A/c. | If S. No. 36(iii) is not equal to 64 (iv) of schedule P&L This rule is applicable only if value at 64(iv) is positive |

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| 217 | The value at filed "64(ii) Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 64(i) of 44AE in schedule Profit & Loss A/c should be filed. | In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 64(ii) (Presumptive Income) is MORE THAN ZERO but details in table at S. No. 64(i) are null/blank/zero |
| 218 | In "Schedule Profit & Loss A/c" field 64(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)]. | Part A P&L - S. No. 64(ii) is not equal to column 5 "Presumptive income u/s 44AE " |
| 219 | In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120. | if in 44AE number of months exceeds 120 months in col 4 and 64 (ii) is greater than zero in " Part A-P& L" |
| 220 | In "Schedule Part A-P& L" Total Presumptive Income u/s 44AE should be equal to the sum of 64(ii-iii) | In case of Firm, Value at 64(iv) in "schedule P&L is not equal to the difference of 64(ii) and 64(iii) Note -> Rule shall be applicable only when 64(ii) is greater than 64(iii) |

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| <p>221</p> | <p>In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" exceeds 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 3 "Tonnage Capacity of goods carriage(in MT)" * column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *1000.</p> <p>In "Schedule Profit & Loss A/c" in table 64(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.</p> | <p>In S. No. 64 column 5 is less than :</p> <p>1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months</p> |
| <p>222</p> | <p>The presumptive income offered u/s 44AE per vehicle is less than Rs.1000 per MT per month (where the tonnage capacity exceeds 12 MT) or Rs. 7500 per month (where the tonnage capacity does not exceed 12 MT).</p> | <p>In schedule P&L If the tonnage capacity of goods carriage in column 3 of S. No. 64(i) exceeds 12 MT AND The presumptive Income u/s 44AE per vehicle in Col. 5 S. No. 64(i) is less than Rs 1000 Per MT per month Or, In sch. P&L If the tonnage capacity of goods carriage in col. 3 of S. No. 64(i) does not exceeds 12 MT AND The presumptive income u/s 44AE per vehicle in col. 5 of S. No. 64(i) is less than Rs 7500 per month.</p> |

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| 223 | Presumptive Business Income Under Section 44AD and 44ADA cannot be claimed by other than Resident Partnership Firm. | The value at field S. No. 62 or 63 is more than zero and the sub status in filing status is other than Resident Partnership Firm |
| 224 | The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1) | <p>The value at field "62ii" is greater than " zero" in schedule P/L and</p> <p>In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes :</p> <p>14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008,16009, 16013, 16018, 16019, 16019_1, 16020, 18001,18002,18003,18004,18005,18010,18011, 18012,18013,18014, 18015, 18016,18017, 18018, 18019, 18020, 20010,20011,20012, 09005</p> |
| 225 | In schedule P&L Net profit is not equal to difference between Gross profit and Expenses in point 65(i)(d) | In Schedule P&L, S. No. 65(i)(b)- Sr.no 65(i)(c) NOT equal to S. No. 65(i)(d) |
| 226 | In schedule P&L Net profit is not equal to difference between Gross profit and Expenses in point 65(ii)(d) | In Schedule P&L, Sr.no 65(ii)(b)- Sr.no 65(ii)(c) should be equal to Sr.no 65(ii)(d) |
| 227 | In Schedule P&L, Gross profit cannot be more than Gross Turnover/Receipts for assessee carrying on the business where books of accounts are not maintained | In Schedule P&L, S. No. 65(i)(b) is more than Si.no65(i)(a) |
| 228 | In Schedule P& L, Gross profit cannot be more than Gross Receipts for assessee carrying on profession where books of accounts are not maintained | In Schedule P&L, S. No. 65(ii)(b) is more than S. No. 65(ii)(a) |

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| 229 | In Schedule P&L, Gross turnover is not equal to sum of turnover received Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date and Any other mode in Schedule Profit and Loss pt(65ia) | If value at field no 65(i)(a) 'Gross receipts' is not equal to total of [65(i)(a)(i)+65(i)(a)(ii)] |
| 230 | In "Schedule A-P&L" 65ii(a) Gross receipts should be equal to the sum of Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date + Any other mode | S. No. 65iia should be equal to sum of S. No. 65iia1+65iia2 |
| 231 | In "Schedule A-P&L" Total Profit should be equal to the sum of (65id + 65iid) | Total profit as per 65iii should be equal to sum of 65id+65iid Note if either of S. No. 65(id) or 65(iid) is negative then taxpayer should enter it as Zero |
| 232 | Part A P&L, S. No. 66iv Net income from speculative activity is not equal with the difference between Gross profit (66ii) and Expenses 66(iii) | S. No. 66iv Net income from speculative activity should be equal to Gross profit (66ii)- Expenses 66(iii) |
| 233 | In schedule P&L Salary/Remuneration to Partners of the firm cannot be greater than zero if presumptive income declared u/s 44AE in S. No. 64(ii) is null/blank/zero | If S. No. 64(iii) is greater than zero and 64(ii) is null/blank/zero In case status is other than Firm S. No. 64(iii) cannot be greater than Zero |
| 234 | If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L can not be blank | Audit information, S. No. b is Yes and Part A BS and Part A P&L are blank (i.e.,Zero or Null) |
| 235 | "Sources of funds" should match with "Total application of funds" in Balance sheet | S.No 5.-" Sources of funds" is NOT EQUAL TO S.No 5 Total application of funds in Balance sheet |
| 236 | In "Schedule Part A-BS" Total partners'/ members' fund should be equal to the sum of Partners' / members' capital + Total Reserves and Surplus | If S. No. 1c is not equal to sum of S. No. 1a + 1bvi |

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| 237 | In "Schedule Part A-BS" Total Loan Funds should be equal to the sum of total Secured loans + total unsecured loans | If S. No. 2c is not equal to sum of S. No. 2 (aiii + biii) |
| 238 | In "Schedule Part A-BS" Sources of funds should be equal to the sum of Total Partners' / members' fund + Total Loan Funds + Deferred tax liability + Total Advances | If S. No. 5 is not equal to sum of S. No. (1c + 2c +3+4iii) |
| 239 | In "Schedule Part A-BS" Total investments should be equal to the sum of Long-term investments + Short-term investments | If S. No. 2c is not equal to sum of S. No. 2 (aviii + bvii) |
| 240 | In "Schedule Part A-BS" Total current assets should be equal to the sum of 3a(iH + iiC + iiiD + aiv) | If S. No. 3av is not equal to sum of S. No. 3a (iH + iiC + iiiD + aiv) |
| 241 | In "Schedule Part A-BS" Net current assets should be equal to the sum of Total of current assets, loans and advances- Current liabilities and provisions | If S. No. 3e is not equal to difference of S. No. (3c – 3diii) |
| 242 | In "Schedule Part A-BS" Total, application of funds should be equal to the sum of (1e + 2c + 3e + 4d) | If S. No. 5 is not equal to sum of S. No. (1e + 2c + 3e +4d) |
| 243 | Assessee should enter valid Mobile Number | If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid. |
| 244 | "Name" does not match with the "Name" as per the PAN database. | The name as entered by you in the return does not match with the name as per the PAN date base. |
| 245 | If the original return is filed under section 142(1) then tax payer cannot file revised return | If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1) |

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| 246 | Whether you have held unlisted equity shares at any time during the previous year? Flag is Y but the details are not filled | In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled |
| 247 | Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return. | In Part A General, Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return. |
| 248 | If in verification part representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in part -A general must be filled | Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled but "representative" dropdown is selected in Verification Sheet. |
| 249 | Donee PAN is same as "Assessee PAN" or "PAN at Verification" | If "PAN of the donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part . |
| 250 | Field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA can not be blank | You are liable to select Yes/NO in Part A general Information-Audit Information (A3) |
| 251 | If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as no, a2i cannot be left blank | in Part A general Information-Audit Information, S. No. a2i cannot be blank, if a2 is selected as no |
| 252 | If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as Yes, a2ii cannot be left blank | in Part A general Information-Audit Information , S. No. a2ii cannot be blank, if a2 is selected as Yes |

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| 253 | If Assessee selects field Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA as no, a2iii cannot be left blank | in Part A general Information-Audit Information, S. No. a2iii cannot be blank, if a2 is selected as Yes |
| 254 | In part A general, Date of audit report cannot be greater than system date at "Audit Information at C-vii , D(i), D (ii), e(iv)" | "Date of Audit report" in Part A General : Audit Information at C-vii , D(i), D (ii), e(iv) cannot be greater than system date |
| 255 | Taxpayer is a non-resident and showing income under section 115BBF in schedule OS | In Filing status Residential Status is "Non Resident" and Income u/s 115BBF in Schedule OS or in schedule BP S. No. 7d is greater than Zero. |
| 256 | Nature of business or profession can not be blank | Nature of business or profession can not be blank |
| 257 | In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" is not matching with any PAN entered at "PARTNERS/ MEMBERS/TRUST INFORMATION" | In case of Firm, Cooperative Bank, Other Cooperative Society, LLP, Private Discretionary Trust, Any other AOP/BOI, PAN entered at "Verification" under Part B TTI is not matching with any one of the PAN entered at the "PAN" field at Table E of "PARTNERS/ MEMBERS/TRUST INFORMATION" in Part A-GENERAL 2 |
| 258 | Assessee selects "Status" as Firm and "Sub status" is selected as other than "Limited Liability Partnership" or "Partnership Firm" or "Sub status" is left blank. | If assessee selects "Status" as Firm and the "Sub status" is selected as other than Limited Liability Partnership or Partnership Firm or No "Sub status" code is available. |

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| 259 | <p>Assessee selects "Status" as "AOP / BOI" and the "Sub status" is selected as other than Primary Agricultural Credit Society, Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Other cooperative society, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, Any other AOP/BO or No "Sub status" code is available.</p> | <p>If assessee selects "Status" as "AOP / BOI" and the "Sub status" is selected as other than Primary Agricultural Credit Society, Co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Co-operative Agricultural and Rural Development bank, Society registered under society registration Act, 1860 or any other Law corresponding to that state, Other cooperative society, Trust other than trust eligible to file Return in ITR 7, Business Trust, Investment Fund, any other AOP/BO or No "Sub status" code is available.</p> |
| 260 | <p>Assessee selects "Status" as artificial juridical person and sub-status is other than Estate of the deceased, Estate of the insolvent, Other AJP or No "Sub status" code is available.</p> | <p>If assessee selects "Status" as artificial juridical person and sub-status is other than Estate of the deceased, Estate of the insolvent, Other AJP) or No "Sub status" code is available.</p> |
| 261 | <p>If assessee selects status as Local Authority in schedule "Part A General" then sub status field should be Null</p> | <p>If assessee selects "Status" as Local Authority . And "Sub status" code is available.</p> |
| 262 | <p>In Schedule PTI, Col. 9 should be equal to Col. 7-8</p> | <p>In schedule PTI Col. 9 is not equal to output of Col. 7-8</p> |
| 263 | <p>In Schedule PTI, S. No. iia Short Term should be equal to sum of ai+aii</p> | <p>In schedule PTI, S. No. iia Short Term should be equal to sum of ai+aii</p> |
| 264 | <p>In Schedule PTI, S. No. iib Long Term should be equal to sum of bi+bii</p> | <p>In schedule PTI, S. No. iib Long Term should be equal to sum of bi+bii</p> |

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| 265 | In Schedule PTI, S. No. iii Other Sources should be equal to sum of a+b | In schedule PTI, S. No. iii Other Sources should be equal to sum of a+b |
| 266 | In Schedule PTI, S. No. iv Income claimed to be exempt should be equal to sum of a+b+c | In schedule PTI, S. No. iv Income claimed to be exempt should be equal to sum of a+b+c |
| 267 | In Schedule EI S. No. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI | Schedule EI S. No. 6 is not equal to the sum of S. No. .1(iv)of Sch PTI against all the Names of business trust / investment fund |
| 268 | In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d) | In schedule FSI, column e is not lower of column c or column d |
| 269 | Schedule FSI is not applicable for non residents | In Part A General, residential status is Non Resident and details are filled in Schedule FSI |
| 270 | In Schedule FSI, Total should be equal to sum of S. No. (i+ii+iii+iv) for Column d, c b and e | In Schedule FSI, Total should be equal to sum of S. No. (i+ii+iii+iv) for column d, c b and e |
| 271 | In "Schedule TR", value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)' | In Schedule TR, S. No. 2 is not equal to sum of col no 1d if col no f is 90/90A |
| 272 | In "Schedule TR", value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)' | In Schedule TR, S. No. 3 is not equal to sum of col no 1d if col no f is 91 |
| 273 | In schedule TR, S. No. 2+3 should be equal to total of column 1d | In schedule TR, S. No. 2+3 is not equal to total of column 1d |

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| 274 | Schedule TR is not applicable if residential status is non resident | In Part A General, residential status is Non Resident and details are filled in Schedule TR |
| 275 | In Schedule TR, Col c Total taxes paid outside India is not equal to total of Col. C of Schedule FSI in respect of each country | In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country |
| 276 | In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country | In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country |
| 277 | In schedule GST if GSTIN No(s). is filled then "Annual value of outward supplies as per the GST return(s) filed" is mandatory. | If "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is blank |
| 278 | In schedule GST if "Annual value of outward supplies as per the GST return(s) filed" is filled then "GSTIN No(s)." is mandatory. | If "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled. |
| 279 | Total of Annual value of Outward Supplies as per the GST returns filed should be consistent with the break-up column | Total of Annual Value of Outward supplies as per GST return should be equal to the sum of breakup of each field Column 3 of GST schedule |
| 280 | Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes but schedule DI is not filled | In Part B of Chapter VIA, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule S. No. A of DI is blank/ null |

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| 281 | Eligible amount of deduction during FY 2019-20 mentioned in schedule DI should match with system computed amount of deduction u/s 80G, 80GGA and 80GGC as per Part B- Deductions and Taxable total Income for the respective section | Column 2 of S. No. A of Schedule DI- Section and Eligible amount of deduction during FY 2019-20 is not matching with system computed amount of deduction u/s (80G, 80GGA and 80GGC) as per Schedule VIA Part B- Deductions in respect of certain payments is more than zero for the respective section mentioned by taxpayer |
| 282 | Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes and Column no 2 of Schedule DI is greater than zero but the amount in column 3 is blank/null | If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of S. No. A of schedule DI is greater than zero then column no 3 of S. No. A of schedule DI cannot be blank/ null |
| 283 | Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020 cannot exceed column no 2 of S. No. A of schedule DI | Amount in column no 3 of S. No. A of Schedule DI is more than column no 2 of S. No. A of Schedule DI |
| 284 | In schedule 10AA, Amount of deduction is greater than zero but S. No. B of schedule DI is not filled | Amount of deduction as per schedule 10AA is greater than zero but schedule DI is not filled |
| 285 | Undertakings mentioned in schedule 10AA are not matching with undertaking mentioned in S. No. B of Schedule DI | Undertakings as per schedule 10AA is not matching with Undertaking mentioned in column 1 of schedule DI |
| 286 | Amount of deduction as per section 10AA (column 2) in schedule DI are not matching with the Amount of deduction as per Schedule 10AA | Amount of deduction as per section 10AA (column 2) in schedule DI are not matching with the Amount of deduction as per Schedule 10AA |
| 287 | Details in Schedule 10AA are filled but the Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is blank | Details in Schedule 10AA are filled but the Column 3 of Schedule DI Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is not filled |

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| 288 | Details in Schedule 10AA are filled but answer to question "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.09.2020" is not provided | Details in Schedule 10AA are filled but answer to question in Column 4 "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.09.2020" is not filled |
| 289 | In schedule CG, Amount utilized out of Capital Gains account in Long term Capital Gains is greater than zero but S. No. C in schedule DI is not filled | In schedule CG, Amount utilized out of Capital Gains account as per S. No. B10a in Long term capital gains of Schedule CG is greater than zero but S. No. C in schedule DI is not filled |
| 290 | In schedule CG, Amount utilized out of Capital Gains account in Short term Capital Gains is greater than zero but S. No. C in schedule DI is not filled | In schedule CG, Amount utilized out of Capital Gains Account as per S. No. A7a in Short term capital gains of Schedule CG is greater than zero but S. No. C in schedule DI is not filled |
| 291 | Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. B10a of Long term capital gains of Schedule CG | Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. B10a of Long term capital gains of Schedule CG |
| 292 | Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. A7a of Schedule CG of Short term capital gains of Schedule CG | Section and Amount utilized out of Capital Gains account (column 2) in S. No. C of schedule DI are not matching with the amount utilized out of Capital Gains account as per S. No. A7a of Schedule CG of Short term capital gains of Schedule CG |
| 293 | Amount utilized between 01.04.2020 to 30.09.2020 in S. No. C of Schedule DI cannot exceed column no 2 of S. No. C of schedule DI | Amount in column no 3 in S. No. C of schedule DI is more than column no 2 of S. No. C of schedule DI |
| 294 | In "Schedule PART B - TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv) | In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" IS NOT EQUAL TO total of pt. (2i + 2ii + 2iii+2iv) |

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| 295 | In "Schedule PART B - TI" , value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv) . | In schedule -Part B TI the value in pt. 3av -"Total Short term " IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv) |
| 296 | In "Schedule PART B - TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii) | In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii) |
| 297 | In "Schedule PART B - TI" , value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv) | In schedule -Part B TI the value in pt. 3c -"Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv) |
| 298 | In "Schedule PART B - TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c) | In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c) |
| 299 | In "Schedule PART B - TI" , value at S. No. '5' "Total of head wise income" should be equal to the value of 1 + 2v + 3c + 4d | In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2v + 3c + 4d) |
| 300 | <p>In "PART B- TTI" value at S. No. '10a' "Advance tax " and '10d' "Self Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT</p> <p>or</p> <p>In "PART B- TTI", value at S. No. '10b' "TDS " should be equal to the value at "total" field of "Column 9 of 15B(1) and 15B(2)" in TDS Schedule.</p> <p>or</p> <p>In "PART B- TTI" of '10c' "TCS " should be equal to the value at "total" field of "Column 7 of 15C in TCS Schedule.</p> | <p>If Total of pt10a (Advance Tax) & 10d(Self-Assessment Tax) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 15A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 10b is NOT EQUAL TO sum of Total value of col 9(Amount claimed in own hands) in pt. 15B (TDS from salary) Total value of col 7 (Amount claimed in own hands) in pt. 15C</p> <p>OR</p> <p>If value in pt. 10c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 15C</p> |

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| 301 | In "Schedule PART B - TI" , value of '1' 'Income from house property' should be equal to value at "S. No. 3 of Schedule-HP" | In Part B TI , the value in Pt1 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt. 3 4" field of Schedule HP (Total field Includes income from all House properties) |
| 302 | In "Schedule PART B - TI" , value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A38 of Schedule-BP" | In Part B TI ,the value in Pt 2(i) -"Profits and Gains from business other than speculative business and specified business " is greater than zero AND this value is NOT EQUAL TO "A38 Net Profit or Loss from Business or Profession" field of Schedule BP. |
| 303 | In "Schedule PART B - TI" , value of '2ii' Profits and gains from speculative business should be equal to "F3(ii)" at table "F of Schedule BP." | In Part B TI ,the value in Pt 2(ii) -"Profits and gains from speculative business " is greater than zero AND this value is NOT EQUAL TO "pt3ii Income from Speculative Business" field in Table F of Schedule BP. |
| 304 | In "Schedule PART B - TI" , value of '2iii' Profits and gains from specified business should be equal to "F3(iii)" at table "F of Schedule BP." | In Part B TI ,the value in Pt 2(iii) -"Profits and gains from specified business " is greater than zero AND this value is NOT EQUAL TO pt3iii Income from Specified Business" field in Table F of Schedule BP |
| 305 | Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled. | In Part B TI , the value in Pt3ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG |

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| 306 | Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled. | In Part B TI , the value in Pt3aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG" |
| 307 | Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled. | In Part B TI , the value in Pt3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG" |
| 308 | Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled. | In Part B TI , the value in Pt3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG" |
| 309 | Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled. | In Part B TI , the value in Pt3bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG" |
| 310 | "Income from sources other than from owning Race Horses & Income chargeable at special rate" is claimed at Sch-Part B TI, but Sch-OS is not filled. | In Part B TI , the value in Pt4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6 7" field of Schedule OS |
| 311 | "Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled. | In Part B TI , the value in Pt4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS |
| 312 | "Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled. | In Part B TI , the value in Pt4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS |

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| 313 | In "Schedule PART B - TI" ,value of '6' Losses of current year to be set off against 5 should be equal to the "total of 2xvii,3xvii and 4xvii of Schedule CYLA" | The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xvii" , "3xvii " and "4xvii" of Schedule CYLA |
| 314 | The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA | The value in Pt 8- Brought forward losses set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA |
| 315 | In Part B-TI, Gross Total Income is not equal to sum of the Incomes individually offered | In part B ,TI ,the value of GTI(pt9) is not equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) Note : If result is -ve, restrict to Zero. |
| 316 | Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled | n Part B TI, value in Pt.12a - "Deduction u/s 10AA" is not equal to S. No. C of Schedule 10AA |
| 317 | In "Schedule PART B - TI", value at S. No. '17' "Losses of current year to be carried forward" should flow from Total of xv of Schedule CFL in case of sub status other than Investment Fund. If sub status is Investment Fund then amount should flow from Total of 5xv+ 6xv+ 7xv+ 8xv+11xv of Schedule CFL | The value in pt. 17 Losses of current year to be carried forward) of Part B TI is not equal to total of CFL as follows: If sub status is Investment Fund then auto-populate from Total of Sch CFL 5xv+ 6xv+ 7xv+ 8xv+11xv of Sch CFL If sub status is other than Investment Fund then auto-populate from Total of xv of Sch CFL. |
| 318 | In Part B-TI, Total Income is not equal to the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" | In Part B TI, the value in field 13(Total Income) should be value of pt. 5 -6-8-11c-12c "ROUNDING OFF +5 or -5 as per Sec 288 DONE In Total Income field" |

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| 319 | Tax Payable on deemed total Income u/s 115JC in Part B TTI is not equal to the tax ascertained at Schedule AMT | The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT |
| 320 | In "PART B- TTI", value at S. No. '1d' "Total Tax Payable on deemed total income" should be equal to the sum of (1a + 1b + 1c) | In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c) |
| 321 | In "PART B- TTI", value at S. No. '2d' Tax Payable on total income should be equal to the value of 2a + 2b -2c. | In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c) |
| 322 | In "PART B- TTI", value at S. No. '2g' Gross tax liability should be equal to the sum of values at S. No. 2d + 2eiv + 2f | In Part B TTI, the value in pt. 2g is not equal to total of (2d + 2eiv + 2f) |
| 323 | In "PART B- TTI", value at S. No. value at S. No. '6a' "Section 90/90A" should be equal to value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR. | In Part B TTI, the value in field pt. 6a is not equal to value in pt. 2 of Schedule TR |
| 324 | In "PART B- TTI", value at S. No. value at S. No. '6b' "Section 91" should be equal to value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR. | In Part B TTI, the value in field pt. 6b is not equal to value in pt. 3 of Schedule TR |
| 325 | In "PART B- TTI", value at S. No. value at S. No. 6c "Total" should be equal to the sum of value at "Section 90/90A" + "Section 91 " | In Part B TTI, the value in pt. 6c is not equal to total of (6a + 6b) |
| 326 | In "PART B- TTI", value at S. No. '8e' "Total Interest and Fee Payable" should be equal to the sum of Interest u/s 234A + Interest u/s 234B + Interest u/s 234C + Fee Interest u/s 234F | In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) . |

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| 327 | In "PART B- TTI", value at S. No. value at S. No. 9 "Aggregate liability" should be equal to the sum of value at S. No. 7 "Net tax liability" + value at S. No. 8e "Total Interest and Fee Payable" | In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e) |
| 328 | In "PART B- TTI" of '10e' Total Taxes Paid should be equal to the sum of 'Advance Tax + TDS + TCS + Self-Assessment Tax " | In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d). |
| 329 | IFSC under "Bank Details" is not matching with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database. | IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database. |
| 330 | Income claimed at S. No. 3(iv) in Part B TI should be equal to the sum of S. No. 3d, 3e & 3iv of Table F Schedule BP. | Income claimed at S. No. 3(iv) in Part B TI is not equal to the sum of S. No. 3d, 3e & 3iv of Table F Schedule BP. |
| 331 | Deductions claimed at Point No. 11a of "Part B TI" but "Schedule VI-A Part B" is not filled! | In Part B TI, value in Pt.11a - Part B of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B System Calculated value is "Zero" or "NULL". |
| 332 | Deductions claimed at Point No. 11b of "Part B TI" but "Schedule VI-A Part C" is not filled! | In Part B TI, value in Pt.11b - PART C of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part C System Calculated value is "Zero" or "NULL". |
| 333 | In "PART B- TTI", value at S. No. '12' "Refund" should be equal to value of S. No. 10e- S. No. 9. | If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 10e- 9 (only if the difference is positive) |
| 334 | In "PART B- TTI", value at S. No. '11' "Amount payable" should be equal to value of S. No. 9- S. No. 10e. | If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 9- 10e (only if the difference is positive) |

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| 335 | In schedule part BTI- Deduction u/s 10AA should be consistent with the deduction mentioned in schedule 10AA ¹ , | The value of field (12)(a) of Part B- TI can not be more than the value in field (C) of schedule-10AA |
| 336 | Income details and tax computation have not been disclosed left blank or zero by taxpayer in ITR but details regarding taxes paid have been provided disclosed. | <p>Sum of Schedule HP- Sr.no {1a+(1j*10/7)} (based on the no. of house properties) Annual let able value or rent received or receivable and Arrears/Unrealized rent received during the year after factoring for the 30% deducted in the he return is EQUAL TO ZERO or Null</p> <p>+</p> <p>Sum of Schedule CG- {Total of all S. No. A(1)(a)(i)} , A(2)(a),A(3)(a), A(4)(a)(only if positive),A(4)(b)(only if positive),A(5)(aia), A(5)(aia),A(6)(aia),A(6)(aia), A8, {Total of all S. No. B(1)(a)(i)} , B(2)(a),B(3)(a), B(4)(a), B5a Column no 6 of schedule 112A, B6a (only if positive),B(7)(aia),B(7)(aia),B(7)(aia),B8a Column no 6 of schedule 115AD, B8a, B(9)(aia),B(9)(aia) and B11 is EQUAL TO ZERO or Null</p> <p>+</p> <p>SR.NO 4D of Trading account+(14xii + Sr.no 61(i), 62(i), for presumptive Income and for no account case of Part A-P&L) as reduced by Sr.no 3a,b,c,d,e & 5d from Schedule BP</p> <p>+</p> <p>Schedule OS- S. No. 1a+1b+1c+1e+2a+2c+2d+2e+5+8a+8d is EQUAL TO ZERO or Null</p> <p>+</p> <p>Schedule EI- S. No. 1+2+3i+4+5+6 is EQUAL TO ZERO or Null</p> <p>AND</p> <p>In "Part B TTI" schedule, any field from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" (Field reference 1 to 3) is ZERO or NULL</p> <p>AND</p> <p>In "Part B TTI" schedule, ANY of the fields from "Advance tax paid" to "Total Taxes Paid" is greater than ZERO (Field reference 10a, 10b, 10c,10d, 10e)</p> |
| 337 | In "Schedule PART B - TI" value at S. No. 15' "Net agricultural income/ any other income for rate purpose" should be equal to value of S. No. 3 of Schedule EI | <p>If value at field 15 of part B TI is not equal to sum of S. No. 3v of EI</p> <p>This will be applicable only if S. No. 3v is more than 5000.</p> |

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| 338 | In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 should be consistent with all the special incomes (Column (i)) of Schedule SI | In Schedule B TI, S. No. 10 is not equal to total of column (j) of schedule SI |
| 339 | In schedule part B TI, deduction under chapter VI-A, Part B should be equal to S. No. 1 of schedule VI-A | In schedule B TI, S. No. 11a is not equal to S. No. 1 of schedule VI-A |
| 340 | In schedule part B TI, deduction under chapter VI-A, Part C should be equal to S. No. 2 of schedule VI-A | In schedule B TI, S. No. 11b is not equal to S. No. 2 of schedule VI-A |
| 341 | In "Schedule PART B - TI", value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10). | S. No. 11c should be equal to sum of sl 11a+11b |
| 342 | In "Schedule PART B - TI", value of '7' Balance after set off of current year losses should be equal to the value of 5 – 6 | The value in pt 7 of Part BTI is not equal to pt. 5-6 |
| 343 | In "Schedule PART B - TI", value at S. No. '18' "Deemed total income under section 115JC" should be equal to value at S. No. 3 of AMT | The value in pt 18 of Part BTI is not equal to pt.3 of Schedule AMT |
| 344 | In "Schedule Part B-TI" 'Serial number 16 should be equal to the value entered in (13-14+15) | S. No. 16 of schedule B TI is not equal to S. No. 13-14+15 |
| 345 | In "PART B- TTI", value at S. No. '3' "Gross tax payable" should be equal to higher of value at S. No. 1d "Total Tax Payable on deemed total income" or value at S. No. 2g "Gross tax liability" | If S. No. 3 is not equal to S. No. 1d or 2g whichever is higher |
| 346 | In "PART B- TTI", value at S. No. '5' " Tax payable after credit under section 115JD" should be equal to S. No. 3 - Sl no.4. | S. No. 5 is not equal to sum of S. No. 3 -4 Note: This rule is applicable if S. No. 3 is higher than 4 |

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| 347 | In "PART B- TTI", value at S. No. '7' "Net tax liability" should be equal to value of S. No. 5 - S. No. 6c | S. No. 7 is not equal to S. No. 5-6c Note: This rule is applicable if 5 is greater than 6c |
| 348 | The claim of set off of current year loss shown in part -BTI is not consistent with the loss computed in the schedules of the corresponding heads of Income OR the priority of set off of the current year loss is not consistent with the provisions of the Act. | In schedule Part B -TI, S. No. 7 'Losses of current year set off against income from all the heads' is not equal to the sum of S. No. "2xvii" , "3xvii " and "4xvii - Losses set off in Schedule CYLA |
| 349 | In "Schedule IT" Total of all rows of Column 5 "Amount" should be equal to "Total" Field. | Total is not equal to sum of individual values mentioned in column 5 |
| 350 | In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected". | If in "Schedule TCS" S. No. 7 is more than TOTAL OF S. No. 5 & 6 |
| 351 | In "Schedule TCS" in table 15C, Total of all rows of Column 7 "Amount out of (5) or (6) being claimed this Year " Should be equal to 'Total' Field | In schedule TCS -Total of column 7 " TCS claimed tis year" is not equal to Sum of individual values of column |
| 352 | In Schedule TDS 15B1, "The Amount of TDS claimed this year" is more than "Tax deducted". | If in Schedule TDS 1 S. No. "9" is more than S. No. "7" or S. No. "6" or TDS of 8. |
| 353 | In Schedule TDS 2 The Amount of TDS claimed this year" is more than "Tax deducted". | If in Schedule TDS 2, as per Form 16B/16C S. No. "9" is more than S. No. "7" or S. No. "6" or TDS of 8. |
| 354 | In Schedule TDS 15B1, TDS (As per Form 16B/16C)/TCS, is claimed but year of tax deduction is not selected. | In Schedule TDS 1, TDS (As per Form 16B/16C)/TCS, TDS b/f is greater than zero, then "Financial Year in which deducted" cannot be Zero or null |
| 355 | In "Schedule TDS" in table 15B(1), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field. | In schedule TDS -1 -Total TDS credit claimed this year is not equal to sum of individual values mentioned |

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| 356 | In "Schedule TDS" in table 15B(2), Total of all rows of Column 9 "Claimed in Own hands" Should be equal to "Total" Field. | In schedule TDS-2 (As per Form 16B/16C) Total TDS credit claimed this year should be equal to sum of values mentioned |
| 357 | In "Schedule TDS" in table 15B(1) and In "Schedule TDS" in table 15B(2), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 1" | If Col 6 & Col 7 of Schedule TDS2 (Other than salary) are filled in the same row. |
| 358 | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11 | TDS- 2 & 3, Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), |
| 359 | In schedule "TDS" in table 15B(1), TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled. | If In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. |
| 360 | In schedule "TDS" in table 15B(2), TDS is claimed in column 9 then Corresponding Receipt offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" is to be mandatorily filled. | If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. Note : If value at column 9>0, then only rule will be applicable. |

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| 361 | TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor) | If in Schedule TDS(1), 15B1, Sl. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(1), 15B1, S. No. 9 & 10 "TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim. |
| 362 | TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16B/16C furnished by Deductor) | If in Schedule TDS(2), 15B2, Sl. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(2), 15B2, S. No. 9 "TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim. |
| 363 | In Schedule TDS 1 or TDS-2 , TDS credit relating to other person is selected but the PAN of other person is not provided | In Schedule TDS1 or TDS 2 , If TDS in Col 8/ Col 10 is more than 0 and Col 3 is 0 or Null |
| 364 | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor)If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero |
| 365 | In Schedule TDS1 or TDS2 , claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" or "TDS deducted | In TDS 1 or TDS 2 In Col No.9 "Claimed in own hands" amount entered is more than col.no 6 "TDS b/for Col no. 7 "TDS Deducted" |

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| 366 | Verification PAN is not matching with PAN at Partners/Members/Trust. Please ensure that person authorized to verify ITR is as per Sec 140 of the Act | In case of Partnership Firm, Cooperative Bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, Primary Agricultural Credit Society, Primary Co-operative Agricultural and Rural Development bank, Other Cooperative Society, LLP, Trust other than trust eligible to file return in ITR-7, Any other AOP/BOI, PAN entered at "Verification" is not matching with any one of the PAN entered at the "PAN" field at Table E of "PARTNERS/ MEMBERS/TRUST INFORMATION" in Part A-GENERAL 2 |
| 367 | In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down | Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled though in schedule "Verification" Verification capacity is selected as "Representative" from drop down |
| 368 | In Schedule TPSA, Income tax payable is less than 18% of amount of primary adjustment | In Schedule TPSA, Sr. No. 2a is less than 18% of sr. no. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time" |
| 369 | In Schedule TPSA, Surcharge is less than 12% of amount of Additional income tax payable | In Schedule TPSA, Sr. No. 2b is less than 12% of (2a "Additional Income tax payable) |
| 370 | In Schedule TPSA, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge | In Schedule TPSA, Sr. No. 2c is less than 4% of (2a +2b) |

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| 371 | In Schedule TPSA, total additional tax payable is less than sum of Additional income tax payable+Surcharge+Health & education cess | In Schedule TPSA, Sr. No. 2d is less than sum of (2a +2b+2c) |
| 372 | In Schedule TPSA, the amount in taxes paid is greater than sum of amount deposited | In Schedule TPSA, Sr. No. 3 is greater than sum of amount deposited in Row 9 |
| 373 | In Schedule TPSA, the net tax payable is not equal to the difference of total additional tax payable and taxes paid | In Schedule TPSA, Sr. No. 4 is not equal to (2d-3) |
| 374 | In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" and schedule TPSA is blank | In Schedule Part A-OI, Sr. No. 15(v) flag is yes and Schedule TPSA is blank |
| 375 | In schedule TPSA , Date at which tax is deposit cannot be after System Date | In schedule TPSA, field "Date" cannot be after System date |
| 376 | Schedule RA, total donation should be equal to donation in cash + donation in other mode | If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode |
| 377 | Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash | If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash Total of Cash donation is not equal to sum of individual rows |
| 378 | Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash | If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other mode Total of donation in other mode is not equal to sum of individual rows |
| 379 | Schedule RA, Total donation should be equal to bifurcation of total donation | If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows |

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| 380 | In "Schedule 10AA", value at field "Total deduction under section 10AA" should be equal to the sum of values at all rows. | Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction" |
| 381 | In "Schedule ESR" column "Amount of deduction in excess of the amount debited to profit and loss" account should be equal to sum of (Amount of deduction allowable) - (Amount, if any, debited to profit and loss account) | The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR. |
| 382 | In "Schedule ESR" Total should be equal to the sum of value entered in (i + ii + iii + iv + v + vi + vii + viii + ix) | If the value at field x is not equal to sum of S. No. i+ii+iii+iv+v+vi+vii+viii+ix |
| 383 | Amount of allowance set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA | In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off is NOT EQUAL TO total of Col. 7 of UD |
| 384 | Amount of depreciation set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA | In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off is NOT EQUAL TO total of Col. 4 of UD |
| 385 | In "Schedule ICDS" , value at field in 'XI(a) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if positive) | If value at field 11a is not equal to the sum of S. No. (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive |
| 386 | In "Schedule ICDS" , value at field in 'XI(b) ' Total effect of ICDS adjustments on profit" should be equal to sum of (I + II + III + IV + V + VI + VII + VIII + IX + X) (if negative) | If value at field 11b is not equal to the sum of S. No. (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is negative |
| 387 | In Sch 80G Donee PAN is same as "Assessee PAN" or "PAN at Verification" | If "PAN of the donee" in Sch 80G (if filled) is equal to PAN entered in Part A General or as entered in verification part |
| 388 | In Schedule 80G, Total amount of deduction computed is more than the eligible amount | In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G) |

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| 389 | In Sch 80G, if Amount donated in cash in S. No. A is more than Rs. 2000, then deduction u/s 80G will not be allowed. | If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. A in Schedule 80G |
| 390 | In Sch 80G, if Amount donated in cash in S. No. B is more than Rs. 2000, then deduction u/s 80G will not be allowed. | If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. B in Schedule 80G |
| 391 | In Sch 80G, if Amount donated in cash in S. No. C is more than Rs. 2000, then deduction u/s 80G will not be allowed. | If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. C in Schedule 80G |
| 392 | In Sch 80G, if Amount donated in cash in S. No. D is more than Rs. 2000, then deduction u/s 80G will not be allowed. | If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in S. No. D in Schedule 80G |
| 393 | In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode |
| 394 | In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode |
| 395 | In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode |
| 396 | In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode |
| 397 | In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii) | In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii) |

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| 398 | 80G claimed in Sch VI A but details not provided in Schedule 80G | In schedule VI A , value in field 80G (Pt. a) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL". |
| 399 | In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode. | In Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode |
| 400 | In Sch 80GGA, Total Donation should be equal to the sum of (i+ii) | In Schedule 80GGA, Total Donation should be equal to the sum of (i+ii) |
| 401 | In Sch 80GGA, if Amount donated in cash in S. No. D is more than Rs. 10000, then deduction u/s 80GGA will not be allowed. | If donation in cash > Rs.10000, then eligible amount of donation cannot exceed donation in other mode in Schedule 80GGA |
| 402 | In Sch 80GGA Donee PAN is same as "Assessee PAN" or "PAN at Verification" | If "PAN of the donee" in Sch 80GGA (if filled) is equal to PAN entered in Part A General or as entered in verification part |
| 403 | 80GGA claimed in Sch VI A but details not provided in Schedule 80GGA | In schedule VI A , value in field 80GGA (Pt. b) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL". |
| 404 | Standard deduction allowed on House property should not be more than 30% of Annual value. | Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f" in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note:- A variation of -5 to +5 shall be allowed |
| 405 | In case of co-owned house property assessee' s share and co-owner(s) share should be equal to 100 %. | In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee' s share in the property plus share of co-owner is less than 100%. |

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| 406 | In case property is co-owned, annual value of the property owned is not equal to own percentage share *annual value. | If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee' s percentage of share in the property *value at field 1e (applicable for all properties). Note:- A variation of -5 to +5 shall be allowed |
| 407 | Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero. | In case Co-owned Flag is Y and the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero |
| 408 | Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax | Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null |
| 409 | When "House Property" is "Self occupied", Interest payable on borrowed capital is more than 2 lakhs. | If type of House property is selected as "SOP", and sum of value at field 1h, 2h....n..... of Schedule HP is greater than 2 lakh. |
| 410 | Total of House property should match with total of individual values | If the value at field 4 is NOT Equal to Sum of S. No. 1k+2K+...+3 |
| 411 | Type of property is let-out or deemed let out and Gross rent received/ receivable/ lettable value is zero or null | In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero. |
| 412 | In "Schedule HP" Annual Value of 1(e) should be equal to the sum of (1a – 1d) | In "Schedule HP" if the value at field 1e is NOT Equal to Sum of S. No. (1a-1d) Note:This rule will be applicable when (a) is greater than (d). |
| 413 | In "Schedule HP" 1(d) total should be equal to the sum of amount of rent which cannot be realized + Tax paid to local authorities | In "Schedule HP" if the value at field 1d is NOT Equal to Sum of S. No. (1b+1c) |
| 414 | In "Schedule HP" 1(i) total should be equal to the sum of (1g + 1h) | In "Schedule HP" if the value at field 1i is NOT Equal to Sum of S. No. (1g+1h) |

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| 415 | In "Schedule HP" in 1(k) of Income form HP should be equal to (1f – 1i + 1j) | In "Schedule HP" if the value at field 1k is NOT Equal to Sum of S. No. (1f-1i+1j) |
| 416 | In Schedule HP, S. No. 3 Pass through income is not equal to the amount of net income/ loss of HP mentioned in Schedule PTI | Schedule HP S. No. 3 is not equal to the sum of net income col. 9 of S. No. (i) of Sch PTI against all the Names of business trust / investment fund |
| 417 | In Schedule HP, more than two house is claimed to be self occupied / annual letable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property | In Schedule HP, more than two house is claimed to be self occupied / annual letable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self occupied property |
| 418 | In "Schedule CG" A10 STCG should be equal to the sum of (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 – A9a) | Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 - A9a of Schedule CG . |
| 419 | In "Schedule CG" B13 Total should be equal to sum of (B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f + B10 + B11 -B12a) | Value at field "B13" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG . |
| 420 | In "Schedule CG" 'C' Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of (A10 + B13) | Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive. |
| 421 | In Schedule CG, Full Value of Consideration(S. No. A1aiii) is zero , therefore expenses u/s 48 (S. No. A1b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. A1aiii) is zero and expenses (S. No. A1b(iv) are more than zero |
| 422 | In Schedule CG, Full Value of Consideration(S. No. A3a) is zero , therefore expenses u/s 48 (S. No. A3b(iv) cannot be claimed. | If In Schedule CG, Full Value of Consideration(S. No. A3a) is zero and expenses (S. No. A3b(iv) are more than zero |

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| 423 | In Schedule CG, Full Value of Consideration(S. No. A5a) is zero , Therefore , expenses u/s 48 (S. No. A5b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. A5a) is zero and expenses (S. No. A5b(iv) are more than zero |
| 424 | In Schedule CG, Full Value of Consideration(S. No. A6a) is zero , therefore expenses u/s 48 (S. No. A6b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. A6a) is zero and expenses (S. No. A6b(iv) are more than zero |
| 425 | In Schedule CG, Full Value of Consideration(S. No. B1a) is zero , therefore expenses u/s 48 (S. No. B1b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. B1a) is zero and expenses(S. No. B1b(iv) are more than zero |
| 426 | In Schedule CG, Full Value of Consideration(S. No. B3a) is zero , therefore expenses u/s 48 (S. No. B3b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. B3a) is zero and expenses(S. No. B3b(iv) are more than zero |
| 427 | In Schedule CG, Full Value of Consideration(S. No. B4a) is zero , Therefore expenses u/s 48 (S. No. B4b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. B4a) is zero and expenses(S. No. B4b(iv) are more than zero |
| 428 | In Schedule CG, Full Value of Consideration(S. No. B7a) is zero , therefore expenses u/s 48 (S. No. B7b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. B7a) is zero and expenses(S. No. B7b(iv) are more than zero |
| 429 | In Schedule CG, Full Value of Consideration(S. No. B9a) is zero .therefore expenses u/s 48(S. No. B9b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration(S. No. B9a) is zero but expenses(S. No. B9b(iv) are claimed |
| 430 | In Schedule CG, LTCG Pass through income is not equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI | Schedule CG S. No. B11 is not equal to the sum of amount of net income/ loss of col. 9 of S. No. .(ii)(b) of Sch PTI against all the Names of business trust / investment fund |
| 431 | In Schedule CG, STCG Pass through income is not equal to the amount of net income/ loss of STCG mentioned in Schedule PTI | Schedule CG S. No. A8 is not equal to the sum of amount of net income/ loss of col. 9 of S. No. .(ii)(a)of Sch PTI against all the Names of business trust / investment fund |
| 432 | In schedule CG, S. No. A1 biv of STCG Total should be equal to sum of A1(bi + bii + biii) | If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii) |

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| 433 | In schedule CG, S. No. A1c of STCG Balance should be equal to A1(aiii-biv) | If in Sch CG A1c is not equal to A1(aiii-biv) |
| 434 | In Schedule CG S. No. A1e of STCG should be equal to A(1c-1d) | If in Sch CG A1e is not equal to A(1c-1d) |
| 435 | In "Schedule CG" A2(c) should be equal to A(2a-2b) | If in Sch CG A2c is not be equal to A(2a-2b) |
| 436 | In "Schedule CG" A3b(iv) should be equal to the sum of A3b (i + ii + iii) | If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii) |
| 437 | In "Schedule CG" A3(c) Balance should be equal to the sum of A(3a – biv) | If in Sch CG A3c is not equal to A(3a-biv) |
| 438 | In Schedule CG S. No. A3e of STCG should be equal to the sum of A(3c + 3d) | If in Sch CG A3e is not be equal to A(3c+3d) |
| 439 | In Schedule CG S. No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib) | If In Schedule CG S. No. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib) |
| 440 | In Schedule CG, S. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)] | If in Sch CG S. No. A5(aiii) is not equal to sum of A5[(a)(ic)+(aii)] |
| 441 | In "Schedule CG" A5(biv) Total should be equal to the sum of (i + ii + iii) | If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii) |
| 442 | In schedule CG, S. No. A5c Balance should be equal to A5(aiii-biv) | If in Sch CG A5c Balance is not equal to A5(aiii-biv) |
| 443 | In Schedule CG S. No. A5e of STCG should be equal to the sum of A(5c + 5d) | If in Sch CG A5e is not equal to A(5c+5d) |
| 444 | In Schedule CG S. No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib) | If In Schedule CG S. No. A6(a)(ic) is lower of A6(a)(ia) or A6(a)(ib) |
| 445 | In Schedule CG S. No. A6a(iii) of STCG should be equal to the sum of A6a(ic + ii) | If in Sch CG S. No. A6(aiii) is not equal to sum of A6[(a)(ic)+(aii)] |
| 446 | In "Schedule CG" A6(biv) Total should be equal to the sum of (i + ii + iii) | If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii) |
| 447 | In schedule CG, S. No. A6c Balance should be equal to A6(aiii-biv) | If in Sch CG A6c Balance is not equal to A6(aiii-biv) |

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| 448 | In "Schedule CG" A7 Amount deemed to be short term capital gains should be equal to the sum of (Amount not used for new asset or remained unutilized in Capital gains account (X) + Amount deemed to be short term capital gains, other than at 'a') | If in Sch CG A7 is not equal to $A(aX_i + b)$ |
| 449 | In Schedule CG S. No. A8 of STCG should be equal to the sum of (A8a + A8b + A8c) | If in Sch CG A8 is not equal to $(A8a + A8b + A8c)$ |
| 450 | In schedule CG, S. No. B1 biv of LTCG Total should be equal to sum of B1(bi + bii + biii) | If in Sch CG B1(biv) is not equal to Sum of $B1(bi+bii+biii)$ |
| 451 | In schedule CG, S. No. B1c of LTCG Balance should be equal to $B1(a_{iii}-biv)$ | If in Sch CG B1c is not equal to $B1(a_{iii}-biv)$ |
| 452 | In Schedule CG S. No. B1e of LTCG should be the difference of $B(1c-1d)$ | If in Sch CG B1e is not equal to $B(1c-1d)$ |
| 453 | In Schedule CG S. No. B2e of LTCG should be the difference of $B(2c-2d)$ | If in Sch CG B2e is not equal to $B(2c-2d)$ |
| 454 | In schedule CG, S. No. B2c of LTCG Balance should be equal to $B(2a-2b)$ | If in Sch CG B2c is not equal to $B(2a-2b)$ |
| 455 | If in Sch CG B3(biv) should be equal to Sum of $B3(bi+bii+biii)$ | If in Sch CG B3(biv) is not equal to Sum of $B3(bi+bii+biii)$ |
| 456 | In schedule CG, S. No. B3c of LTCG Balance should be equal to $B(3a-biv)$ | If in Sch CG B3c is not equal to $B(3a-biv)$ |
| 457 | In schedule CG, S. No. B4 biv Total should be equal to sum of $B4(bi + bii + biii)$ | If in Sch CG S. No. B4 biv is not equal to sum of $B4(bi+bii+biii)$ |
| 458 | In schedule CG, S. No. B4c Balance should be equal to $B(4a-biv)$ | If in Sch CG S. No. B4c is not equal to $B(4a-biv)$ |
| 459 | In Schedule CG, S. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A | In Schedule CG, S. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A |
| 460 | In Schedule CG S. No. B7(a)(ic) should be higher of $B7(a)(ia)$ or $B7(a)(ib)$ | If in Sch CG S. No. B7(a)(ic) is lower of $B7(a)(ia)$ or $B7(a)(ib)$ |
| 461 | In "Schedule CG" B7(1)a(iii) Total should be equal to the sum of (ic + ii) | If in Sch CG B7 aiii Total is not equal to sum of $B7(a)(ic+ii)$ |

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| 462 | In schedule CG, S. No. B7 biv Total should be equal to sum of B7(bi + bii + biii) | If in Sch CG S. No. B7 biv Total is not equal to sum of B7(bi+bii+biii) |
| 463 | If in Sch CG S. No. B7c is not equal to B(7aiii-biv) | If in Sch CG S. No. B7c is not equal to B(7aiii-biv) |
| 464 | In Schedule CG, S. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii) | In Schedule CG, S. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii) |
| 465 | In Schedule CG S. No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib) | If in Sch CG B9(a)(ic) is lower of B9(a)(ia) or B9(a)(ib) |
| 466 | In schedule CG, S. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii) | If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii) |
| 467 | In schedule CG, S. No. B9 biv Total should be equal to sum of B9(bi+bii+biii) | If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii) |
| 468 | In schedule CG, S. No. B9c LTCG on share or debenture should be equal to B9(aiii – biv) | If in Sch CG S. No. B9c Balance is not equal to B(9aiii-biv) |
| 469 | In Schedule CG S. No. B9e of LTCG should be equal to B(9c-9d) | If in Sch CG S. No. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d |
| 470 | In Schedule CG, S. No. B10 should be equal to B10(aXi + b) | If in Sch CG S. No. B10 is not equal to B10(aXi+b) |
| 471 | In "Schedule CG" B11 Pass Through Income in the nature of Long Term Capital Gain should be equal to the sum of (B11a + B11b) | If in Sch CG S. No. B11 is not equals to B11a1+B11a2+B11b |
| 472 | Schedule CG S. No. D1e should be equal to sum of D(1a + 1b + 1c + 1d) | If value at field D1e is not equal to the sum of S. No. D(1a + 1b + 1c + 1d) |
| 473 | In "Schedule CG" in Table E value at field ix should be equal to sum of (ii+iii + iv + v + vi + vii + viii) | If value at field Eix is not equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viiii) Note : check for all columns(i.e, 2 to 8) |
| 474 | In "Schedule CG" E(x) Total should be equal to the sum of E(Capital Loss to be set off -Total loss set off) | If value at field Ex is not equal to the difference of S. No. i-ix Note: This rule will be applicable when (i) is greater than (ix). |

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| 475 | Income claimed in "Short term chargeable at applicable rate", but Table E in Sch CG not filled | <p>Sum of (A1e+A2c+A4b+A6g +A7+A8c) should be equal to S. No. iv of Col. No. 1 against applicable rate of Table E in Sch CG</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> |
| 476 | Income claimed in Long term chargeable at applicable rate", but Table E in Sch CG not filled | <p>Sum of (B1e+ B2e+B3e+B6+ B9e+ B10e+ B11b) should be equal to S. No. vii of Col. No. 1 against applicable rate of Table E in Sch CG</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p> |
| 477 | Schedule CG S. No. Ei2 should be equal to sum of S. No. (A3e+ A4a+ A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein | <p>If value at field Ei2 is not equal to the sum of S. No. (A3e+ A4a+ A8a)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A3e+ A4a+ A8a) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9</p> |

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| <p>478</p> | <p>Schedule CG S. No. Ei3 should be equal to sum of S. No. (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein</p> | <p>If value at field Ei3 is not equal to the sum of S. No. (A5e+ A8b)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A5e+ A8b) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> |
| <p>479</p> | <p>Schedule CG S. No. Ei4 should be equal to sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein</p> | <p>If value at field Ei4 is not equal to the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> |
| <p>480</p> | <p>In Schedule CG, S. No. Ei5 is not equal to S. No. A9b.</p> | <p>Value at field Ei5 is not equal to total of Col. 2 Amount of income of S. No. A9</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. A9 is negative</p> |

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| <p>481</p> | <p>In Schedule CG S. No. Ei6 should be equal to S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein</p> | <p>If value at field Ei6 is not equal to the sum of S. No. (B4c+B5+B7c+B8+B11a1 +B11a2)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p> |
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| <p>482</p> | <p>Schedule CG S. No. Ei7 should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein</p> | <p>If value at field Ei7 is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b)</p> <p>Note: This rule will be applicable only if the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b)is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p> |
| <p>483</p> | <p>In Schedule CG, S. No. Ei8 should be equal S. No. B12b.</p> | <p>Value at field Ei8 is not equal to total of Col. 2 Amount of income of S. No. B12</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. B12 is negative</p> |

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| <p>484</p> | <p>Schedule CG S. No. Eii should be equal to sum of S. No. (A3e+A4a+A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein</p> | <p>If value at field Eii is not equal to the sum of S. No. (A3e+A4a+A8a)</p> <p>Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> |
| <p>485</p> | <p>Schedule CG S. No. Eiii should be equal to sum of S. No. (A5e+A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein</p> | <p>If value at field Eiii is not equal to the sum of S. No. (A5e+A8b)</p> <p>Note: This rule will be applicable only if the (A5e+A8b) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> |

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| <p>486</p> | <p>Schedule CG S. No. Eiv should be equal to sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein</p> | <p>If value at field Eiv is not equal to the sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> <p>Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive</p> |
| <p>487</p> | <p>In Schedule CG, S. No. Ev should be equal to S. No. A9b.</p> | <p>Value at field Ev is not equal to total of Col. 2 Amount of income of S. No. A9</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. A9 is positive</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. A9.</p> |

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| <p>488</p> | <p>Schedule CG S. No. Evi should be equal to S. No. (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein</p> | <p>If value at field Evi is not equal to the sum of S. No. (B4c+B5+B7c+B8+B11a1+B11a2)</p> <p>Note: This rule will be applicable only if the(B4c+B5+B7c+B8+B11a1+B11a2) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p> |
| <p>489</p> | <p>Schedule CG S. No. Evii should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein</p> | <p>If value at field Evii is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b)</p> <p>Note: This rule will be applicable only if the(B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b) is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of S. No. B12.</p> |

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| 490 | In Schedule CG, S. No. Eviii should be equal S. No. B12b. | Value at field Eviii is not equal to total of Col. 2 Amount of income of S. No. B12 Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. B12 is positive |
| 491 | There is inconsistency in the CG or assessee is claiming deduction u/s 54 more than the specified limit | Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount claimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D" |
| 492 | Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8) | If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8) Note : if result is negative, restrict to Zero. |
| 493 | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 15%" should match with field 5(vi) of schedule BFLA "Short-term capital gain taxable @ 15%" | In Schedule CG, Table F S. No. 1 the breakup of all the quarters is not equal to the value from item 5vi of schedule BFLA |
| 494 | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at the rate of 30%" should match with field 5(vii) "Short-term capital gain taxable @ 30%" | In Schedule CG, Table F S. No. 2 the breakup of all the quarters is not equal to the value from item 5vii of schedule BFLA |
| 495 | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at applicable rates" should match with field 5(viii) of schedule BFLA "Short-term capital gain taxable at applicable rates" | In Schedule CG, Table F S. No. 3 the breakup of all the quarters is not equal to the value from item 5viii of schedule BFLA |
| 496 | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 10%" should match with field 5(x) of schedule BFLA "Long-term capital gain taxable @ 10%" | In Schedule CG, Table F S. No. 5 the breakup of all the quarters is not equal to the value from item 5x of schedule BFLA |

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| 497 | In schedule CG at table F total of all the quarter of field "Long- term capital gains taxable at the rate of 20%" should match with field 5(xi) of schedule BFLA "Long term capital gain taxable @ 20%" | In Schedule CG, Table F S. No. 6 the breakup of all the quarters is not equal to the value from item 5xi of schedule BFLA |
| 498 | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 Note : round of each field total for +2 or -2. |
| 499 | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 500 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 |
| 501 | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note : round of each field total for +2 or -2. |
| 502 | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field total for +2 or -2. |
| 503 | In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 | In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field total for +2 or -2. |
| 504 | In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of S. No. (1+2+3+4+.....) | In Schedule 112A, Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows Note : round of each field total for +2 or -2. |

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| 505 | In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 | In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 Note : round of each field total for +2 or -2. |
| 506 | In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 | In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 507 | In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 | In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 |
| 508 | In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 | In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note : round of each field for +2 or -2. |
| 509 | In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) | In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) Note : round of each field for +2 or -2. |
| 510 | In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 | In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 Note : round of each field for +2 or -2. |
| 511 | In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of S. No. (1+2+3+4+.....) | In Schedule 115AD(1)(iii), Total should be equal to the sum of S. No. (1+2+3+4+.....) Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows Note : round of each field for +2 or -2. |

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| 512 | In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a + 1b + 1c + 1d + 1e) | In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to S. No. 1 |
| 513 | In "Schedule OS" 3c should be equal to 3a + 3b | In Schedule OS - Sum of 3a+3b is not equal to 3c |
| 514 | In Schedule OS, S. No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null and S. No. 3b Depreciation deduction is greater than zero or null | In Schedule OS - 1c is equal to zero or null and S. No. 3b is greater than zero |
| 515 | In "Schedule OS" 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6) | In Schedule OS - Sum of S. No. 2+6(enter 0 if negative) is not equal to S. No. 7 |
| 516 | In "Schedule OS" 8(e) Balance should be equal to the sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only + Amounts not deductible u/s 58 + Profits chargeable to tax u/s 59) in 8e | In Schedule OS - Sum of 8a-8b+8c+8d is not equal to S. No. 8e |
| 517 | In "Schedule OS" in 9 "Income from other sources" should be equal to the sum of 7 + 8e | In Schedule OS - Sum of 7 + 8e(take 8e is zero if negative) is not equal to S. No. 9 Note: This rule will be applicable only if 8e is zero or more than zero |
| 518 | In "Schedule OS" amount of "Pass through income in the nature of income from other sources chargeable at special rates " should be equal to the sum of individual values entered in amount col. | In "Schedule OS" if 2d is not equal to sum of all the drop downs |
| 519 | In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv) | value at S. No. 1d is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv in "OS" |
| 520 | Taxpayer is a non-resident and showing income under section 115BBF | In Filing status Residential Status is "Non Resident" and S. No. 2cxvi of Schedule OS is greater than Zero. |

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| 521 | In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1a "Dividend , Gross" | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1a" should not exceed value at field 1a |
| 522 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross" | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1b" should not exceed value at field 1b Note: if 1b is -ve, then DTAA from same wont be allowed |
| 523 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross" | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1c" should not exceed value at field 1c |
| 524 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax " | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1d" should not exceed value at field 1d |
| 525 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB" | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2a" should not exceed value at field 2a |
| 526 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" | In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2c" should not exceed value at field 2c |

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| 527 | <p>In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates"</p> | <p>In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2d" should not exceed value at field 2d</p> |
| 528 | <p>In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to $(1 - 3 + 4 + 5 - \text{DTAA related to 1})$ i.e "Gross income chargeable to tax at normal applicable rates $(1a + 1b + 1c + 1d + 1e) - \text{Deductions under section 57} + \text{Amounts not deductible u/s 58} + \text{Profits chargeable to tax u/s 59} - \text{DTAA related to 1 in table f}$".</p> | <p>In Schedule OS - Sum of S. No. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6</p> <p>For Non Residents DTAA income will be reduced only when TRC flag is "Yes" note: if 1b is -ve, then DTAA from same won't be allowed</p> |
| 529 | <p>In schedule OS, S. No. 2e, column 10 is not lower of column 6 (rates as per treaty) and column 9 (rates as per IT Act)- For residents</p> <p>For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y</p> | <p>In schedule OS, S. No. 2e, column 10 is not lower of column 6 (rates as per treaty) and column 9 (rates as per IT Act)- For residents</p> <p>For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y</p> |
| 530 | <p>In "Schedule OS" amount of "Any other income chargeable at special rate" should be equal to the sum of individual values entered in amount col.</p> | <p>In Schedule OS - Sum of $2a+2b+2c+2d+2e$ elements related to S. No. 1 is not equal to S. No. 2</p> |
| 531 | <p>Check the rate at which the Income is charged as per DTAA under schedule OS- In schedule OS, S. No. 2e For TRC flag Y, column 10 is not lower of column 6 and column 9</p> | <p>In schedule OS, S. No. 2e, column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents</p> <p>For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y</p> |

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| 532 | In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank + From Deposits (Bank/ Post Office/ Co-operative) + From Income-tax Refund + In the nature of Pass through income + Others) | In Schedule OS, S. No. 1b should be equal to sum of (bi+bii+biii+biv+bv) |
| 533 | In Schedule OS, S. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to S. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB after reducing DTAA based i residential status | In Schedule OS, S. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) (i+ii+iii+iv+v) should be equal to S. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of S. No. 2e |
| 534 | Schedule BFLA S. No. 2(i)"Brought forward HP Loss" should be equal to S. No. 4c (xiv)"Adjustment of above losses in Schedule BFL " of CFL | Schedule BFLA S. No. 2(i) is not equal to S. No. 4c(xiv) of CFL |
| 535 | Schedule BFLA S. No. 2(ii) should be equal to S. No. 5(xiv) of CFL | Schedule BFLA S. No. 2(ii) is not equal to S. No. 5(xiv) of CFL |
| 536 | Schedule BFLA S. No. 2(iii) should be equal to S. No. 8(xiv) of CFL | Schedule BFLA S. No. 2(iii) is not equal to S. No. 8(xiv) of CFL |
| 537 | Schedule BFLA S. No. 2(iv) should be equal to S. No. 6(xiv) of CFL | Schedule BFLA S. No. 2(iv) is not equal to S. No. 6(xiv) of CFL |
| 538 | Schedule BFLA S. No. 2(v) should be equal to S. No. 7(xiv) of CFL | Schedule BFLA S. No. 2(v) is not equal to S. No. 7(xiv) of CFL |
| 539 | Schedule BFLA S. No. 2(xiv) should be equal to S. No. 11(xiv) of CFL | Schedule BFLA S. No. 2(xiv) is not equal to S. No. 11(xiv) of CFL |

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| 540 | If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 2 should be equal to (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv) of column 2. | If value at field 2xvi is not equal to the sum of S. No. (2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x+2xi + 2xii+ 2xiv) in "Schedule BFLA |
| 541 | In "Schedule BFLA", value at field xvii "Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) " of column 5 should be equal to (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) of column 5. | If value at field 5xvii is not equal to the sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv) in "Schedule BFLA |
| 542 | If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 3 should be equal to (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv) of column 3. | If value at field 3xvi is not equal to the sum of S. No. (3i+3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v) in "Schedule BFLA" |
| 543 | If in "Schedule BFLA, value at field xvi "Total of brought forward loss set off " of column 4 should be equal to (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiv + 4xv) of column 4. | If value at field 4xvi is not equal to the sum of S. No. (4i+4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4xiv+4xv) in Schedule BFLA |
| 544 | In schedule BFLA 1(i) "House property" should match with 5(ii) of schedule CYLA | If value at field 1i in "Schedule BFLA is not equal to S. No. (5ii of schedule CYLA) |
| 545 | In schedule BFLA 1(ii) "Business (excluding speculation income and income from specified business)" should match with 5(iii) of schedule CYLA | If value at field 1ii in "Schedule BFLA is not equal to S. No. (5iii of schedule CYLA) |
| 546 | In schedule BFLA 1(iii) "Business (excluding speculation income and income from specified business)" should match with 5(iv) of schedule CYLA | If value at field 1iii in "Schedule BFLA is not equal to S. No. (5iv of schedule CYLA) |

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| 547 | In schedule BFLA 1(iv) "Speculative Income" should match with 5(v) of schedule CYLA | If value at field 1iv in "Schedule BFLA is not equal to S. No. (5v of schedule CYLA) |
| 548 | In schedule BFLA 1(v) "Specified Business Income" should match with 5(vi) of schedule CYLA | If value at field 1v in "Schedule BFLA is not equal to S. No. (5vi of schedule CYLA) |
| 549 | In schedule BFLA 1(vi) "Short-term capital gain taxable at 15%" should match with 5(vii) of schedule CYLA | If value at field 1vi in "Schedule BFLA is not equal to S. No. (5vii of schedule CYLA) |
| 550 | In schedule BFLA 1(vii) "Short-term capital gain taxable at 30%" should match with 5(viii) of schedule CYLA | If value at field 1vii in "Schedule BFLA is not equal to S. No. (5viii of schedule CYLA) |
| 551 | In schedule BFLA 1(viii) "Short-term capital gain taxable at applicable rates" should match with 5(ix) of schedule CYLA | If value at field 1viii in "Schedule BFLA is not equal to S. No. (5ix of schedule CYLA) |
| 552 | In schedule BFLA 1(ix) "Short-term capital gain taxable at Special Rates in India as per DTAA" should match with 5(x) of schedule CYLA | If value at field 1ix in "Schedule BFLA is not equal to S. No. (5x of schedule CYLA) |
| 553 | In schedule BFLA 1(x) "Long term capital gain taxable at 10%" should match with 5(xi) of schedule CYLA | If value at field 1x in "Schedule BFLA is not equal to S. No. (5xi of schedule CYLA) |
| 554 | In schedule BFLA 1(xi) "Long term capital gain taxable at 20%" should match with 5(xii) of schedule CYLA | If value at field 1xi in "Schedule BFLA is not equal to S. No. (5xii of schedule CYLA) |
| 555 | In schedule BFLA 1(xii) "Long term capital gains taxable at Special Rates in India as per DTAA" should match with 5(xiii) of schedule CYLA | If value at field 1xii in "Schedule BFLA is not equal to S. No. (5xiii of schedule CYLA) |
| 556 | In schedule BFLA 1(xiii) "Net Income from Other sources chargeable at Normal Applicable rates" should match with 5(xiv) of schedule CYLA | If value at field 1xiii in "Schedule BFLA is not equal to S. No. (5xiv of schedule CYLA) |
| 557 | In schedule BFLA 1(xiv) "Profit from owning and maintaining race horses" should match with 5(xv) of schedule CYLA | If value at field 1xiv in "Schedule BFLA is not equal to S. No. (5xv of schedule CYLA) |

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| 558 | In schedule BFLA 1(xv) "Income from other sources income taxable at special rates in India as per DTAA" should match with 5(xvi) of schedule CYLA | If value at field 1xv in "Schedule BFLA is not equal to S. No. (5xvi) of schedule CYLA) |
| 559 | In "Schedule PART B - TI" ,value of '8' Brought forward losses to be set off against 7 should be equal to value at "total of 2xvi, 3xvi and 4xvi" of "Schedule BFLA" | The value in Pt 8- Brought forward losses set off against 7 of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA |
| 560 | "Short Term Capital Loss at Schedule CFL" is different with sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG. | <p>The value in S.No. 9xv of Short Term Capital Loss is Sch CFL is not equal to ((2x+3x+4x+5x) of item E of schedule CG).</p> <p>Note: This rule will be applicable if return is filed under section 139(1)</p> |
| 561 | Long Term Capital Loss at Schedule CFL" is different with sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG. | <p>The value in S.No. 10xv of Long Term Capital Loss in Sch CFL is not equal to ((6x+7x+8x)of item E of schedule CG)</p> <p>Note: This rule will be applicable if return is filed under section 139(1)</p> |
| 562 | House Property Loss at Schedule CFL" is different with the amount at "House Property Loss remaining after set-off at Schedule CYLA". | Value in 4xv of Schedule CFL is not equal to 2xviii of Schedule CYLA. |
| 563 | "Business & Profession Loss at Schedule CFL" is different with the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA". | Value in 5xv of Schedule CFL is not equal to 3xviii of Schedule CYLA. |
| 564 | "Speculative Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Speculative Business at Schedule BP" | <p>Value in 6xv of Schedule CFL is not equal to B43 multiplied by (-1) of Schedule BP.</p> <p>Note: This condition should be checked if return is filed u/s 139(1)</p> |

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| 565 | "Specified Business Loss at Schedule CFL" is different with the amount at "Income/Loss from Specified Business at Schedule BP". | Value in 7xv of Schedule CFL is not equal to C49 multiplied by (-1) of Schedule BP. Note: This condition should be checked if return is filed u/s 139(1) |
| 566 | Current Year Loss from life insurance business u/s 115B in CFL should be equal to S. No. E(iv) of schedule BP | Value in 8xv of Schedule CFL is not equal to E(iv) of Table E of schedule BP multiplied by (-1) of Schedule BP. Note: This rule will be applicable if return is filed under section 139(1) |
| 567 | Current year loss from owning & maintaining race horses in schedule CFL should be equal to S. No. 8 of Sch OS | Value in 11xv of Schedule CFL should be equal to (-1) value Multiplied by S.No. 8e of Sch OS . Note: This rule will be applicable if return is filed under section 139(1) |
| 568 | In schedule CYLA S. No. 2xvii cannot be more than Rs. 200000 | In schedule CYLA S. No. 2xvii cannot be more than Rs. 200000 |
| 569 | House property loss claimed at Schedule CYLA" is different with the amount at "Schedule HP". | If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)]. |
| 570 | Business & Profession loss claimed at Schedule CYLA" is different with the amount at "Schedule BP". | If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to (S.No 2vi of Table F of Schedule BP)]. |

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| 571 | "Other sources loss at Schedule CYLA" is different with the amount at "Schedule OS". | If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to [(-1) value Multiplied by (6 of Schedule OS)]. |
| 572 | In "Schedule CYLA, value at field xvii "Total loss set-off" of column 2 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 2 to the maximum of Rs.200000. | Value in 2xvii of Schedule CYLA is not equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi) Note : This "Total loss set-off " field cannot be more than Rs.200000. |
| 573 | In "Schedule CYLA, value at field xvii "Total loss set-off" of column 3 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 3. | Value in , S. No. 3xvii i.e. Schedule CYLA is not equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi) |
| 574 | In "Schedule CYLA, value at field xvii "Total loss set-off" of column 4 should be equal to (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii + xiii + xiv + xv + xvi) of column 4 | Value in , S. No. 4xvii i.e. Schedule CYLA is not equal to sum of (4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xiii+4xiv+4xvi+4xv+4xvi) |
| 575 | In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 2 should be equal to 2(i) - 2(xvii). | Value in 2xviii of Schedule CYLA is not equal to output of S. No. 2i-2xvii Note : if result is -ve, restrict to Zero |
| 576 | In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 3 should be equal to 3(i) - 3(xvii). | Value in 3xviii of Schedule CYLA is not equal to output of S. No. 3i-3xvii Note : if result is -ve, restrict to Zero |

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| 577 | In "Schedule CYLA, value at field (xviii) "Loss remaining after set-off" of column 4 should be equal to 4(i) - 4(xvii). | Value in 4xviii of Schedule CYLA is not equal to output of S. No. 4i-4xvii Note : if result is -ve, restrict to Zero |
| 578 | In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4 | In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4 Note : if result is -ve, restrict to Zero. Check for all rows |
| 579 | In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 38 is positive Note : only if A38 is +ve. | Value in 1iii of Schedule CYLA is not equal to A38 of Schedule BP Note : only if A38 is +ve. |
| 580 | In Schedule CYLA Income from life insurance business u/s 115B should be equal to S. No. 3iv of Table F of Schedule BP | Value in 1iv of Schedule CYLA is not equal to F3iv of Schedule BP |
| 581 | In Schedule CYLA Speculative Income should be equal to S. No. 3ii of Table F of Schedule BP | Value in 1v of Schedule CYLA is not equal to F3ii of Schedule BP |
| 582 | In Schedule CYLA Specified business Income should be equal to S. No. 3iii of Table F of Schedule BP | Value in 1vi of Schedule CYLA is not equal to F3iii of Schedule BP |
| 583 | In Schedule CYLA Short term capital gain @15% should be equal to S. No. 9ii of item E of Schedule CG | Value in 1vii of Schedule CYLA is not equal to S. No. 9ii of item E of schedule CG |
| 584 | In Schedule CYLA Short term capital gain @30% should be equal to S. No. 9iii of item E of Schedule CG | Value in 1viii of Schedule CYLA is not equal to S. No. 9iii of item E of schedule CG |
| 585 | In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to S. No. 9iv of item E of Schedule CG | Value in 1ix of Schedule CYLA is not equal to S. No. 9iv of item E of schedule CG |

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| 586 | In Schedule CYLA Short term capital gain taxable at special rates in India as per DTAA should be equal to S. No. 9v of item E of Schedule CG | Value in 1x of Schedule CYLA is not equal to S. No. 9v of item E of schedule CG |
| 587 | In Schedule CYLA Long term capital gain taxable @10% should be equal to S. No. 9vi of item E of Schedule CG | Value in 1xi of Schedule CYLA is not equal to S. No. 9vi of item E of schedule CG |
| 588 | In Schedule CYLA Long term capital gain taxable @20% should be equal to S. No. 9vii of item E of Schedule CG | Value in 1xii of Schedule CYLA is not equal to S. No. 9vii of item E of schedule CG |
| 589 | In Schedule CYLA Long term capital gain taxable at special rates in India as per DTAA should be equal to S. No. 9viii of item E of Schedule CG | Value in 1xiii of Schedule CYLA is not equal to S. No. 9viii of item E of schedule CG |
| 590 | In Schedule CYLA Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to S. No. 6 of Schedule OS | Value in 1xiv of Schedule CYLA is not equal to S. No. 6 of schedule OS(provided 6 is positive) |
| 591 | In Schedule CYLA Profit from owning and maintaining race horses should be equal to S. No. 8e of Schedule OS | Value in 1xv of Schedule CYLA is not equal to S. No. 8e of schedule OS (provided that 8e is positive) |
| 592 | In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to S. No. 2f of Schedule OS | Value in 1xvi of Schedule CYLA is not equal to S. No. 2f of schedule OS |
| 593 | <p>The total of all the quarter of Dividend Income u/s 115BBDA must be equal to [2d (115BBDA Dividend Income from domestic company exceeding 10Lakh) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS</p> <p>Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income</p> | <p>In Schedule OS, S. No. 10 the quarterly break up of Dividend Income u/s 115BBDA (i+ii+iii+iv+v) should be equal to [2c (115BBDA Dividend Income from domestic company) + 115BBDA dropdown of 2d - DTAA 115BBDA -DTAA 115BBDA PTI] of Schedule OS</p> <p>Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income</p> |

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| 594 | STCG chargeable at special rates in India as per DTAA should match with corresponding income offered in schedule BFLA | STCG chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no5ix of schedule BFLA |
| 595 | LTCG chargeable at special rates in India as per DTAA should match with corresponding income offered in schedule BFLA | LTCG chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no5xii of schedule BFLA |
| 596 | In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 5(ix) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" | In Schedule CG, Table F S. No. 4 the breakup of all the quarters is not equal to the value from item 5ix of schedule BFLA |
| 597 | In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 5(xii) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" | In Schedule CG, Table F S. No. 7 the breakup of all the quarters is not equal to the value from item 5xii of schedule BFLA |
| 598 | In "Schedule PART B - TI", value of '3a(iv)' Short-term chargeable at special rates in India as per DTAA should be equal to "9v of item E" of "schedule CG" | In Part B TI , the value in Pt3aiv -"Short term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG" |
| 599 | In "Schedule PART B - TI" , value of '3b(iii)' "Long-term chargeable at special rates in India as per DTAA" should be equal to "9viii of item E" of "schedule CG" | In Part B TI , the value in Pt3biii -"Long term chargeable @ special rate in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG" |

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| 600 | In Schedule CG, S. No. A "DTAA table" Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) | In Schedule CG, S. No. A9 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) For residents For Non residents - S. No. A9 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |
| 601 | In Schedule CG, S. No. B"DTAA" Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) | In Schedule CG, S. No. B12 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) For residents For Non residents - S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |
| 602 | If amount of deduction under chapter VIA for any section from section 80C to 80 GGC is filled but drop down for Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? is not selected | In Part C- Deductions and Taxable total Income, user value in any field from 80C to 80GGC is greater than zero and drop down for "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is not selected |

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| 603 | <p>In Schedule BP, "Depreciation allowable under section 32(1)(i)", depreciation is claimed whereas "Nature of business" mentioned by the taxpayer is other than power sector (Code 05001 and 06008).</p> | <p>(i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008</p> <p>Or</p> <p>(ii) In Schedule DPM, Sr. no 17 is greater than zero, in schedule BP, the depreciation u/s 32(1)(ii) is more than zero and depreciation claimed u/s 32(1)(i) is also more than zero and the value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero AND In schedule nature of Business, all three rows must contain different nature of business codes.</p> |
| 604 | <p>In Schedule CG ,In case A1(aii) does not exceed 1.05 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)</p> | <p>In Schedule CG ,In case A1(aii) does not exceed 1.05 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)</p> |
| 605 | <p>In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)</p> | <p>In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)</p> |
| 606 | <p>In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns.</p> | <p>In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns.</p> |
| 607 | <p>In "Schedule AMTC" Col. D Balance AMT Credit Carried Forward should be equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year)</p> | <p>In "Schedule AMTC" Col. D Balance AMT Credit Carried Forward should be equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year)</p> |

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| 608 | In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2 | In "Schedule AMTC" in field 4 column (B3) Balance brought forward to the current assessment year should be equal to B1-B2 |
| 609 | In "Schedule Part B TTI" point "Advance Tax" paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020. | Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020 is not equal to amount mentioned in the field 10a "Advance Tax of schedule Part BTTI |
| 610 | In "Schedule Part B TTI" Self-Assessment Tax is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21. | Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21 is not equal to amount mentioned in the field 10d Self-Assessment Tax of schedule Part BTTI |
| 611 | In schedule BP Total depreciation allowable under Income-tax Act does not tally with sum of Depreciation allowable under section 32(1)(ii) and 32(1)(iia) and Depreciation allowable under section 32(1)(i) | S. No. A12iii should be equal to sum of S. No. A(12i+12ii) in Schedule BP |
| 612 | Amounts reported in Part A OI at S. No. 5f i.e " Total amount not credited to P&L account" should be offered to tax at S. No. 23"Any other item of addition under section 28 to 44DA" and/or 24"others" of schedule BP | S. No. 23+24(e) of schedule BP is less than sum of S. No. 5(a+b+c+d+e) of Part A OI |
| 613 | Presumptive Business Income Under Section 44AD cannot be claimed by Non-Resident. | status in Part A - General is selected as non resident and value at field 44AD & 44ADA is greater than Zero |
| 614 | If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees as Yes, a2ii cannot be left blank | In Part A General -Audit Information, S. No. a2ii cannot be blank, if a2i is selected as Yes |

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| 615 | If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees as Yes, a2iii cannot be left blank | In Part A General -Audit Information, S. No. a2iii cannot be blank, if a2i is selected as Yes |
| 616 | In Schedule CG S. No. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f) | If in Sch CG A6g is not equal to A(6c+6d+6e-6f) |
| 617 | In Schedule CG, Table F S. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA | In Schedule CG, Table F S. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA |
| 618 | In Schedule CG, Table F S. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA | In Schedule CG, Table F S. No. 7 the breakup of all the quarters is not equal to the value from item 5xi of schedule BFLA |

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.

Instructions for filling out FORM ITR-6

These instructions are guidelines for filling the particulars in Income-tax Return Form-6 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2020-21 only i.e., it relates to income earned in Financial Year 2019-20.

2. Who is eligible to use this Return Form?

This Return Form can be used by a company as per section 2(17) of the Income Tax Act, This form is filed by company other than a company which is required to file return in Form ITR-7.

As per section 2(17) of Income Tax Act, company means: -

- (i) Indian Company (Domestic Company)
- (ii) Body corporate incorporated by or under the laws of country outside India
- (iii) Any institution, association or body, whether incorporated or not & whether Indian or Non-Indian which is declared by general or special order of the board to be company, etc.

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) and **verified by way of digital signature only**.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

| Field Name | Instruction |
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| PERSONAL INFORMATION | |
| Name | Enter the Name as per PAN card |
| PAN | Enter the PAN as in PAN card |
| Is there any change in the company's name? If yes, please furnish the old name | In case there has been a change in the name of company as compared to last year, please enter the old name of company in this column. |
| Corporate Identity Number (CIN) issued by MCA | Please enter the Corporate Identity Number (CIN) issued by MCA |
| Flat/ Door/ Block No. | Please furnish complete address of registered office or the corporate office of the company, mentioning the following details in respective |
| Name of Premises/ Building / Village | |

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| Road/ Street/Post Office | <p>columns:-</p> <p>(a) Flat or House Number</p> <p>(b) Name of the Premises or Building or Apartment or Village</p> <p>(c) Name of the Post office or Road or Street in which the office is situated</p> <p>(d) Name of area or locality in which the office is situated</p> <p>(e) Name of town or City or District in which the office is situated</p> <p>(f) Select the name of State and country from the dropdown menu</p> <p>(g) The PIN Code or the Zip Code of the Post Office.</p> |
| Area/ Locality | |
| Town/ City/ District | |
| State | |
| Country | |
| PIN Code/ Zip Code | |
| Date of incorporation (DD/MM/YYYY) | Please enter the Date of incorporation, as mentioned in the certificate of incorporation of the company. |
| Date of commencement of business (DD/MM/YYYY) | Please enter the Date of commencement of business. |
| Type of company | <p>Please indicate the type of company by ticking the applicable check-box:-</p> <p><input type="checkbox"/> Domestic company</p> <p><input type="checkbox"/> Foreign company</p> <p>Please refer to sub-clauses (22A) and (23A) respectively for definitions of the terms 'domestic company' and 'foreign company'.</p> |
| If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act) | Please specify whether you are a public company or a private company by mentioning the status code as indicated. |
| Office Phone Number with STD code/ Mobile No.1 | Enter the office landline number with STDcode, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder. |
| Mobile No.2 | Enter the mobile number of any other person, as an alternative number for communication. |
| Email Address (Self) | Enter the PAN holder's email address. This will be used for official communication with the PAN holder. |
| Email Address-2 | Enter the Email Address of PAN holder or any other person, as an alternative email address for communication. |
| FILING STATUS | |
| Filed u/s | Please tick the applicable check box, indicating the section under which the return is being filed – |

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| | <p>(a) If filed voluntarily on or before the due date, tick '139(1)'</p> <p>(b) If filed voluntarily after the due date, tick '139(4)'</p> <p>(c) If this is a revised return, tick '139(5)'</p> <p>(d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD'</p> <p>(e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'</p> |
| If revised/ defective/ modified then enter Receipt No. and Date of filing original return | If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return. |
| Or Filed in response to notice u/s | In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - <p>(a) If filed in response to a notice u/s 139(9), tick '139(9)'</p> <p>(b) If filed in response to notice u/s 142(1), tick '142(1)'</p> <p>(c) If filed in response to notice u/s 148, tick '148'</p> <p>(d) If filed in response to notice u/s 153A, tick '153A'</p> <p>(e) If filed in response to notice u/s 153C, tick '153C'.</p> |
| If filed in response to notice or order , please enter Unique number/Document Identification Number &date of such notice or order or if filed u/s 92CD enter date of advance pricing agreement | In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/Document Identification Number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>). |
| Residential Status in India (Tick applicable option) | <p>Please specify your residential status in India by ticking the applicable checkbox:</p> <p><input type="checkbox"/>Resident.</p> <p><input type="checkbox"/>Non Resident</p> <p>In type of company is selected as domestic company , the residential status should be selected as "Resident"</p> |
| Whether assessee has opted for taxation under section 115BA/115BAA/115BAB ? | In case you are a 'domestic company', please specify the following by selecting the applicable dropdown :- <p>(a) whether you have opted for charging of tax @ 25% on total income computed as per provisions of section 115BA;</p> |

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| | <p>(b) whether you have opted for charging of tax @ 22% on total income computed as per provisions of section 115BAA;</p> <p>(c) whether you have opted for charging of tax @ 15% on total income computed as per provisions of section 115BAB;</p> <p>(d) Select option “none of the above “in case you are not opting for any the sections specified above</p> <p>Note</p> <ol style="list-style-type: none"> 1. If you are selecting section 115BA/115BAA/115BAB, please ensure you have filed the corresponding forms on or before the due date of filing the return u/s 139(1) i.e. Form 10IB (section 115BA), Form 10IC (section 115BAA) & Form 10ID (section 115BAB) 2. The above forms are required to be filed only in the first year when concessional rate of taxation is opted for the first time. 3. As per section 115BAB (1st Proviso), taxpayer cannot claim deductions & expenditures in respect of income not incidental to manufacturing/production. For example, in case of income from house property no deduction will be allowed u/s 24(a) “standard Deduction” & u/s 24(b) “Interest paid” |
| <p>Whether total turnover/ gross receipts in the previous year 2017-18 exceeds 400 crore rupees?</p> | <p>If Drop is selected as “None of the above “ in above question , please select “yes” or “no” Whether total turnover/ gross receipts in the previous year 2017-18 exceeds 400 crore rupees?</p> |
| <p>Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted</p> | <p>In case the company is resident in any country or specified territory outside India, please indicate whether any of the following two conditions are fulfilled, by ticking the applicable check box:-</p> <p>(a) whether Central Government has entered into an agreement with the Government of that country</p> |

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| any agreement under sec 90A(1)? | or specified territory u/s 90; or (b) whether Central Government has adopted and implemented an agreement between any specified association in India with any specified association in the specified territory outside India u/s 90A. |
| In the case of non-resident, is there a Permanent Establishment (PE) in India | 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 |
| Whether assessee is required to seek registration under any law for the time being in force relating to companies? | If you are foreign company , Please indicate whether you are required to seek registration under any law for the time being in force relating to companies, by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 | Please indicate whether financial statement of the company have been drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015, by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? | 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 |
| Whether the assessee company is under liquidation | Please indicate the assessee company is undergoing liquidation proceedings during the previous year, by ticking the applicable check-box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether you are an FII/ FPI? Yes/No. If yes, please provide SEBI Regn. No. | 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'. |
| Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? | Please indicate whether you are a 'producer company' for the purposes of claim of deduction u/s 80PA, by ticking the applicable check-box:- <input type="checkbox"/> Yes <input type="checkbox"/> No Please refer to clause (l) of section 581A of the Companies Act, 1956 for definition of the term 'producer company'. |
| Whether this return is | Please tick the applicable check box. |

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| <p>being filed by a representative assessee</p> | <p><input type="checkbox"/> Yes <input type="checkbox"/> No In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (select from drop down list) (c) Address of the representative (d) PAN of the representative (e) Aadhaar Number of the representative</p> |
| <p>Whether you are recognized as start up by DPIIT</p> <p>If yes, please provide start up recognition number allotted by the DPIIT</p> | <p>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 is selected , please mention the start-up recognition number allotted by the DPIIT in the relevant column.</p> |
| <p>Whether certificate from inter-ministerial board for certification is received?</p> <p>If yes, provide the certification number</p> | <p>In case you are a start-up, 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.</p> |
| <p>Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?</p> <p>If yes, provide date of filing Form-2</p> | <p>In case you are a start-up, please indicate whether you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of return of income, by ticking the applicable checkbox. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes is selected above , please mention the date of filing Form-2 before the DPIIT.</p> |
| <p>AUDIT INFORMATION</p> | |
| <p>a1) 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: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>a2) Whether assessee is declaring income only</p> | <p>Please indicate whether you are declaring income only under section 44AE/44B/44BB/44BBA/44BBB</p> |

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| <p>under section 44AE/44B/44BB/44BBA/44BBB</p> | <p>by ticking the applicable checkbox: <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. 5 Crore?</p> | <p>If no is selected above, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No</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 capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?</p> | <p>Please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount by ticking the applicable checkbox <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>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 ?</p> | <p>Please indicate whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash, during the previous year does not exceed five per cent of the said payment by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>Whether liable for audit under section 44AB?</p> | <p>Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below</p> | <p>In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (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)</p> |

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| | <p>(5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm (7) Date of report of the audit</p> <p>Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)</p> |
| <p>Are you liable for Audit u/s 92E?</p> | <p>In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'. If yes is selected , 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)</p> |
| <p>Date of furnishing audit report? DD/MM/YYYY</p> | |
| <p>If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY)</p> | <p>In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report.</p> <p><u>List of some of the provisions mandating audit report :-</u></p> <ol style="list-style-type: none"> 1. 10AA 2. 33AB 3. 33ABA 4. 44DA 5. 50B 6. 80-IA 7. 80-IAB 8. 80-IB 9. 80-IC 10. 80-ID 11. 80JJAA 12. 80LA 13. 115JB 14. 115VW 15. 80IE 16 Any other (<i>please specify</i>) |
| <p>Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act</p> | <p>In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report.</p> <p><u>List of other laws mandating audit:-</u></p> <p>Banking Regulation Act, 1949 Central Excise Act, 1944 Central Sales Tax Act, 1956 Central Goods and Services Tax Act, 2017</p> |

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| | <p>Charitable And Religious Trusts Act, 1920 Companies Act, 2013 Electricity Act, 2003 Employees Provident Fund and Miscellaneous Provisions Act, 1952 Foreign Exchange Management Act, 1999 Government Superannuation Fund Act, 1956</p> <p>Integrated Goods and Services Tax Act, 2017 Payment of Gratuity Act, 1972 SEBI Act, 1992 Securities Contract (Regulation) Act, 1956 State Goods and Services Tax Act, 2017 Union Territories Goods and Services Tax Act, 2017 Any other law (<i>please enter details in text box</i>)</p> |
| HOLDING STATUS | |
| Nature of company | <p>Please indicate the holding status of the company by selecting the appropriate code from the drop-down list:-</p> <ul style="list-style-type: none"> ➤ If you are a holding company, select '1' ➤ If you are a subsidiary company, select '2' ➤ If you are both a holding and subsidiary company, select '3' ➤ In any other case, select '4' |
| Details of holding company | <p>In case you are a subsidiary company, please mention following details in respect of your holding company in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Percentage of your shares held by the holding company |
| Details of subsidiary company | <p>In case you are a holding company, please provide following details in respect of your subsidiary companies in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Percentage of shares of the subsidiary company held by you |
| BUSINESS ORGANISATION | |
| <p>In case there was a business reorganization such as amalgamation or demerger during the previous year, please provide the details thereof in the relevant column.</p> | |
| In case of amalgamating company, mention the details of amalgamated company | <p>In case of an amalgamation, please provide the following details of the amalgamated company, or the amalgamating company, as applicable, in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name |
| In case of amalgamated company, mention the | <ol style="list-style-type: none"> 1. PAN 2. Name |

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| details of amalgamating company | 3. Address 4. Date of amalgamation |
| In case of demerged company, mention the details of resulting company | In case of a demerger, please provide the following details of the demerged company, or the resulting company, as applicable, in the given table:- 1. PAN |
| In case of resulting company, mention the details of demerged company | 2. Name 3. Address 4. Date of demerger |
| KEY PERSONS | |
| Particulars of key persons and details of eligible person who is verifying the return | Please provide following particulars of key persons [i.e. the Managing Director, Directors, Secretary and Principal officer(s)] who have held the office during the previous year and details of eligible person who is verifying the return in the given table:- 1. Name 2. Designation 3. Residential address 4. PAN/Aadhaar No. 5. In case of Director, DIN issued by MCA |
| SHAREHOLDERS INFORMATION | |
| Particulars of major shareholders | Please provide following particulars of major shareholders [i.e. beneficial owners of shares holding not less than 10% of voting power] at any time during the previous year in the given table:- 1. Name and address 2. Percentage of shareholding 3. PAN/Aadhaar No. |
| OWNERSHIP INFORMATION | |
| In case of unlisted company, particulars of ultimate beneficial owners | Please provide following particulars of natural persons who were ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of voting power at any time during the previous year, in the given table:- 1. Name 2. Address 3. Percentage of shareholding 4. PAN/Aadhaar No. |
| In case of Foreign company, please furnish the details of immediate parent company | In case you are a foreign company, please provide following particulars in respect of your immediate parent company and the ultimate parent company in the given table:- 1. Name |
| In case of foreign company, please furnish the details of ultimate parent company | 2. Address 3. Country of residence 4. PAN (if allotted) 5. Taxpayer's registration number or any unique identification number allotted in the country of residence |

| NATURE OF COMPANY Please specify the nature of company in columns (1) to (8) by ticking the applicable check-box. | |
|--|--|
| Whether a public sector company as defined in section 2(36A) of the Income-tax Act | Please indicate whether you are a public sector company as defined in section 2(36A), by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether a company owned by the Reserve Bank of India | Please indicate whether you are a company owned by the Reserve Bank of India, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank | Please indicate whether you are a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949 | Please indicate whether you are a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act | Please indicate whether you are a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999) | Please indicate whether you are a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999), by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether a company being a non-banking Financial Institution | Please indicate whether you are a company being a non-banking Financial Institution, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether the company is unlisted? | Please indicate whether you are a unlisted company, by ticking the applicable check-box: |

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| If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1 | <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', please provide details of shareholding in Schedule SH-1 and details of assets and liabilities in Schedule AL-1. |
|---|--|

Nature of Business

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate the three main activities or products.

However, in case you are declaring income from business or profession on presumptive basis u/s 44AE, please fill up the details of nature of business at column 61 of Part A- P&L instead of this schedule .

PART A – BS (Item No. I and II)

Schedule Part A – Balance Sheet is required to be filled up by the assessee ,other than whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2020, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note if you are domestic company and is liable to maintain books of accounts as per section 44AA, then it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

PART A – BS – Ind AS(Item No. I and II)

This balance sheet should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting

Standards- (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2020, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note if you are a domestic company and is liable to maintain books of accounts as per section 44AA, then it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

Part A - Manufacturing Account (Item No. 1 to 3)

In this part, please fill up the details of Manufacturing Account for the financial year 2019-20 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory 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. 61(if income taxable u/s 44AE) or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB) of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account (Item No. 4 to 12b)

In this part, please fill up the details of Trading Account for the financial year 2019-20 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(if income taxable u/s 44AE) or 62 (if income taxable u/s

44B/44BB/44BBA/44BBB) of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P& L (Item No. 13 to 60)

In this part, please fill up the details of the profit and loss account for the financial year 2019-20 as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 60.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61(if income taxable u/s 44AE) or 62(if income taxable u/s 44B/44BB/44BBA/44BBB) 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. 61)

Please fill up item No. 61 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 60.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at S. No. 61(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows. Please note at any time during the year the number of vehicles should not exceed ten vehicles.

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee.

The total presumptive income from the business of goods carriages should be reported at S. No. 61(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 60.

Part A - P& L (Item No. 62)

In case of foreign company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, please fill up the summary details in respect of such activity at column 62 viz. gross receipts/ turnover and net profit.

Part A - Manufacturing Account Ind-AS (Item No. 1 to 3)

This manufacturing account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Manufacturing Account for the financial year 2019-20 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

Part A- Trading Account Ind-AS (Item No. 4 to 12b)

This trading account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Trading Account for the financial year 2018-19 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.

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

Part A - P& L Ind-AS (Item No. 13 to 62)

This profit and loss account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the profit and loss account for the financial year 2019-20 as per the given format, in respect of the business or profession carried out during the financial year 2019-20.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 62.

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- OI (Other Information)

In Part A-OI , details of allowances and disallowances are required to be furnished as per the 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 to 17*) of this part. Otherwise, please fill up the information at items which are applicable.

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report.

PART A- QD (Quantitative Details)

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

PART A- OL (Receipt and payment account of company under liquidation)

Please fill up this part only in case of company under liquidation. The details of opening and closing balances of receipts and payments shall also be filled in requisite columns.

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 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"> • Self • Deemed Owner |
| 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 Co-owners | If yes, please specify the name, PAN /Aadhaar No. and respective percentage shares of other co-owners of the property. Please add rows as necessary. |
| PAN/Aadhaar No. of Co-owner(s) | |
| Percentage share of co-owner(s) in property | |
| Type of House property | Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consists of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick ‘Self-Occupied’ (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick ‘Let Out’ (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick ‘Deemed Let Out’. |
| Name(s) of Tenant | 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). |
| PAN/Aadhaar No. of Tenant(s) | |

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| PAN/TAN/Aadhaar No. of Tenant(s)(if TDS credit is claimed) | 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-l. |
| 1a Gross rent received/receivable/ lettable value during the year | If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year. |
| 1b The amount of rent which cannot be realised | 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>] |
| 1c Tax paid to local authorities | Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc. |
| 1d Total (1b + 1c) | This is an auto-populated field representing the aggregate of unrealised rent [<i>1b</i>] and taxes paid to local authorities [<i>1c</i>]. |
| 1e Annual Value (1a–1d) | 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. |
| 1f Annual value of the property owned | 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. |
| 1g 30% of 1f | Please enter 30% of Annual Value of your share of your property. |
| 1h Interest payable on borrowed capital | In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. |
| 1i Total (1g + 1h) | This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [<i>1g</i>] and interest payable on borrowed capital [<i>1h</i>]. |
| 1j Arrears/Unrealized rent received during the year less 30% | In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of |

| | | |
|--|---|--|
| | | arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent. |
| 1k | Income from house property 1 (1f-1i+1j) | 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. | | |
| 2 | Income from house property 2 (2f-2i+2j) | This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above. |
| 3 | Pass through income/loss, if any | The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income/loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation. |
| 4 | Income under the head "Income from house property" | This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k +] and also the pass through income/loss of the nature of house property [3]. |

Schedule BP – Computation of income from business or profession

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53 and item No. 61(ii) of Part A-P&L, or in case of Ind-AS companies, at item No. 53 of Part A-P&L – Ind-AS.

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.

Please note in case the income includes income chargeable from Royalty or Fees for Technical Services (FTS) and you want to claim the benefit of lower tax rates as per the DTAA, then income shall be reported in schedule Other Sources (OS). However, if the same is included in profit & loss account, you may reduce the

same from Income Chargeable under the head Business or Profession (BP) at S. No. 3c and report the same under the schedule Other Sources.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads
- Incomes chargeable at special rates u/s 115BBF/115BBG
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Profit and gains from Life insurance business u/s 115B
- Income from activities which are covered under Rule 7, 7A, 7B and 8

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 13.

Item No.14 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 23 is the residual column for entering any other type of income to be added. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 34 provide for deductions allowable under various provisions of the Act . Out of these, item No. 33 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. 35.

The net business income is computed at item No. 36, 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. 35*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 37. 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. 38 as aggregate of net business income (item No. 36) and profits computed on presumptive basis (item No. 37).

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. 39. In such a case, balance of income deemed as agricultural income should be reported at item No. 40

In any other case, only the figure of net profit from business or profession computed at item No. 38 should be reported at item No. 39.

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 |
| Income taxable u/s 115VV | 66 |

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. A39*), income from speculative business (*item No. B44*) and income from specified business (*item No. C50*).

Profits & Gains from Life Insurance Business referred in section 115B mentioned at Sl. No. A4b should be further taken to table E of this schedule and accordingly will be offered for intra head set off business loss of current year in Table F.

Please note the amount at E(ii) & E(iii) should be equal to zero/Null as taxpayer cannot claim any deduction from the income from life insurance business referred to in section 115B as per the First Schedule of the Income Tax Act.

Part F of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business or Insurance business during the current year. Losses from specified businesses or speculative businesses or Insurance business u/s 115B, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable.

Please ensure that taxpayers who have opted for section 115BAA, the opening WDV is to recomputed by adjusting the amount of the unabsorbed depreciation attributable to section 32(1)(iia)

Please Note: The taxpayer who have opted for section 115BA, 115BAA and 115BAB are not eligible for 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.

Schedule CG – Capital Gains

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated

computation of capital gains in respect of all such capital assets of same type , except for following: -

- (a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and
- (b) In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5) or item No. B8.

Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year as per schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be auto-populated to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG in schedule SI as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- (i) If you have sold Land & building , quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- (ii) If you are resident and sold land & Building outside India , the details of property and name of buyer should invariably be mentioned irrespective of fact that whether land and building situated outside India , etc.

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 the 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 no. 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 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. Deduction 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 |
| 17. | 2017-18 | 272 |
| 18. | 2018-19 | 280 |
| 19. | 2019-20 | 289 |

If capital gain is arising from the slump sale u/s 50B i.e. figures are reported in A2/B2 of schedule CG, please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)

Schedule 112A & Schedule 115AD(1)(b)(iii)-Proviso

In Schedule 112-A - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non Residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

| Field No. | Field Name | Instruction |
|-----------|--|--|
| 1 | S. No | Please enter the serial no. The row can be added was required |
| 2 | ISIN Code | Enter the International Securities Identification Number (ISIN code) in the text box. In case the security or share do not have an ISIN Code, mention "INNOTAVAILAB" in this field. |
| 3 | Name of the Share/Unit | Please enter the name of share/unit in the given box |
| 4 | No. of Shares/Units | Enter the number of shares/units sold in the given box. |
| 5 | Sale-price per Share/Unit | Please enter the sale price per share/unit in the given box. |
| 6 | Full value consideration (Total Sale Value 4*5) | This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) |
| 7 | Cost of acquisition without indexation | The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9 |
| 8 | Cost of acquisition | Enter the amount in the text box. |
| 9 | If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6 | This field will be auto populated as the lower of Column 11 & Column 6 |
| 10 | Fair Market Value per share/unit as on 31st January, 2018 | Enter the fair Market Value per share/unit as on 31st January, 2018 in the text box. If shares/units are acquired after 31 January 2018 then please mention zero. |
| 11 | Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10) | This field will be auto-populated as the value of Column 4 multiplied with Column 10. |
| 12 | Expenditure wholly and exclusively in connection with transfer | Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box. |

| | | |
|----|--|---|
| 13 | Total deductions (7+12) | This field will be auto populated as the sum of Column7+ Column 12 |
| 14 | Long term capital Gain Balance (6–13) Item 5 of LTCG Schedule of CG | This field will be auto-populated as the value at column 6-Value at Column 13. |
| | Item 8 of LTCG Schedule CG | |
| | Total of each column | These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14 |

Schedule-OS- Income from other sources

| SI.No | Field Name | Instruction |
|------------|--|---|
| 1 | Gross income chargeable to tax at normal applicable rates | Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below. |
| 1a | Dividends, Gross (not exempt u/s 10(34) & 10(35) | Please enter the amount of gross dividend income which is chargeable to tax at normal applicable rates. |
| 1b | Interest, Gross | Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income. |
| 1c | Rental income from machinery, plants, buildings etc., Gross | 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). |
| 1d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax | Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below. |
| 1di | Aggregate value of sum of money received without consideration | Please enter the aggregate value of any sum of money received without consideration, in case the aggregate |

| | | |
|--------------|---|---|
| | | value exceeds Rs. 50,000/-. |
| 1dii | In case immovable property is received without consideration, stamp duty value of property | Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-. |
| 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 5% of the consideration, whichever is higher. |
| 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) | <p>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.</p> <p>Please note for non-residents elements related to sl no. 1 will be added only if TRC flag is "Yes" at column no. 7 of S. No. 2e</p> <p>Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.</p> |
| 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 sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB. |
| 2b | Income chargeable u/s 115BBE | Please report in this column, aggregate |

| | | |
|--------------|--|---|
| | (bi + bii + biii + biv+ bv + bvi) | 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. |
| 2bi | Cash credits u/s 68 | Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68. |
| 2bii | Unexplained investments u/s 69 | Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69. |
| 2biii | Unexplained money etc. u/s 69A | Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A. |
| 2biv | Undisclosed investments etc. u/s 69B | Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B. |
| 2bv | Unexplained expenditure etc. u/s 69C | Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C. |
| 2bvi | Amount borrowed or repaid on hundi u/s 69D | Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D. |
| 2c | Any other income chargeable at special rate (total of di to dxix) | Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability. |
| | <u>List of types of income chargeable at special rate</u> | (i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) |

| | |
|--------|--|
| (ii) | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) |
| (iii) | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) |
| (iv) | Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa) |
| (v) | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) |
| (vi) | Distributed income being interest referred to in section 194LBA(2) - chargeable u/s 115A(1)(a)(iiac) |
| (vii) | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) |
| (viii) | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A)& 115A(1)(b)(B) |
| (ix) | Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b) |
| (x) | Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)(a) |
| (xi) | Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) |
| (xii) | Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i) |
| (xiii) | Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA |
| (xiv) | Anonymous Donations in certain cases chargeable u/s 115BBC |
| (xv) | Income by way of dividend received by specified assessee, being resident, from domestic company |

| | | |
|-----------|---|--|
| | | <p>exceeding rupees ten lakh chargeable u/s 115BBDA</p> <p>(xvi) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF</p> <p>(xvii) Income by way of transfer of carbon credits - chargeable u/s 115BBG</p> <p>(xviii) Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.Paragraph EII of Part I of first schedule of Finance Act</p> <p>(xix) Tax on dividend received by an Indian company from specified foreign company-115BBD</p> |
| 2d | Pass through income in the nature of income from other sources chargeable at special rates | <p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p> |
| | <u>List of types of pass through income chargeable at special rates</u> | <p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC</p> <p>PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD</p> |

| | | |
|-----------|---|---|
| | | 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 115BBD - Income received by an Indian company from specified foreign company-115BBD |
| | | PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 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-115BBDA - Dividend Income from domestic company exceeding 10 Lakh |
| | | PTI-115BBF - Income from patent |
| | | PTI-115BBG - Income from transfer of carbon credits |
| | | |
| | | |
| | | PTI-Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. |
| 2e | Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below) | Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of |

| | | |
|----------|---|--|
| | | <p>column 2 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 only in case of Non-Residents.</p> <p>Please note if TRC flag is “No” income will be chargeable as per the applicable rates specified for such income .</p> |
| 3 | Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b & 2d)</i> | <p>Any claim of deduction u/s 57 relating to income under the head ‘income from other sources’ chargeable at normal applicable rates should be mentioned here.</p> <p>Deduction under column “depreciation” will be available only if income is offered in column 1c</p> |
| 4 | Amounts not deductible u/s 58 | <p>Any amount which is not deductible in computing income chargeable under the head ‘income from other sources’ by virtue of section 58 should be reported in this column.</p> <p>In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.</p> |
| 5 | Profits chargeable to tax u/s 59 | <p>Any profit which is chargeable to tax under the head ‘income from other sources’ by virtue of section 59 read with section 41 should be reported in this column.</p> |
| 6 | Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2relating to 1) (If negative take the figure to 4i of Schedule CYLA) | <p>Please enter the net amount of income under the head ‘income from other sources’ which is chargeable to tax at normal applicable rates.</p> |

| | | |
|----------|---|---|
| | | <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by income chargeable at special rates specified in item 2e (related to item 1) and further 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].</p> |
| 7 | <p>Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative)</p> | <p>Please enter the aggregate of incomes chargeable under the head ‘income from other sources’, excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p> |
| 8 | <p>Income from the activity of owning and maintaining race horses</p> | <p>Please report in this column net income from the activity of owning and maintaining race horses.</p> <p>Please furnish break-up in terms of Gross receipts at item 8a, Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c Profit chargeable to tax as per section 59 relating to this activity at item 8d</p> <p>Compute the net income at item 8e as (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>Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative)</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</p> |

| | | |
|-----------|---|--|
| | | race horses computed at item 8e. |
| 10 | Information about accrual/receipt of income from Other Sources | <p>Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column.</p> <p>The details have to be furnished separately for dividend income of the nature referred to in section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)</p> |

Schedule-CYLA - Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession (excluding Income from life insurance business u/s 115B , speculation business and income from specified business) and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head.

Please note that loss from speculative business or specified business or Insurance Business u/s 115B cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head "income from house property", such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xvii), please mention the total of current year losses set off out of the columns (2), (3) and (4).

In row (xviii), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL at row xv for carry forward to future years.

Schedule-BFLA- Details of Income after Set off of Brought Forward Losses of earlier years

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row.

- Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains.
- Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.
- Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year.
- Brought forward loss from specified business can be set off only against positive income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads, **unabsorbed depreciation & allowance under section 35(4)** set-off against positive income of the current year should be mentioned in row (xvi) of column (2), (3) and (4) respectively.

Schedule-CFL -Details of Losses to be carried forward to future years

Please enter the assessment year-wise details of losses brought forward from earlier years in the first eight rows [row (i) to row (x)] under various heads of income at respective columns [column (4) to column (10)].

The column no 4, 9 & 12 are further divided into 3 columns . Please enter the pass through loss distributed by business trust and investment fund to its unit holders as per provisions of 115UB.

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (xi).

In row (xii), please enter the brought forward loss distributed by the Investment fund to the unit holders as per the sub section 2A of section 115UB.

In row (xiii) , please enter the balance brought forward loss of earlier years available for set off during the year i.e. row (xi-xii)In row (xiv), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row (xv), please enter the amount of remaining losses of current year under various heads in the respective column. The head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated below:

| Sr. No. | The fields in row no. xv “2020-21(Current year losses to be carried forward)” | Source of Auto-population |
|---------|--|--|
| 1 | House property loss (4c) | 2xviii of schedule CYLA |
| 2 | Loss from business other than loss from speculative business and specified business (5c) | 3xviii of schedule CYLA |
| 3 | Loss from speculative business (6) | B44 of schedule BP |
| 4 | Loss from specified business (7) | C50 of schedule BP |
| 5 | Loss from life insurance business u/s 115B (8) | E(iv) of schedule BP |
| 5 | Short-term capital loss (9c) | (2x+3x+4x+5x) of item E of schedule CG |
| 6 | Long-term capital loss (10c) | (6x+7x+8x) of item E of schedule CG |
| 7 | Loss from owning and maintaining race horses (11) | (8e of schedule OS, if – ve) |

In row (xvi), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

In row (xvii), please enter the amount of current year loss of Investment fund is distributed to unit holder out of row (xv) The losses under the head “house property”, ‘profit and gains of business or profession (other than speculative & specified business)”, or ‘capital gains’ 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 and there is no time limit to carry forward the losses from the specified business under 35AD.

Please ensure that taxpayers who have opted for section 115BA and 115BAA , the brought forward losses of earlier years has to recomputed by reducing the loss attributable to deductions under section 10AA, 32(1)(iia) , 32AD, 33AB , 33ABA , 35(1 (ii), 35(1)(iia), 35(1)(iii),35(2AA), 35(2AB), 35AD, 35CCC, 35CCD or deduction under part C of chapter VIA except for the those provided in said section

Please note : Taxpayer has opted for section 115BA in the past year and had made the corresponding adjustment in that year, then no adjustments are required to be made in schedule CFL with respect to above mentioned sections.

Schedule-UD- Unabsorbed depreciation and allowance under section 35(4)

In this Schedule, amount of brought forward unabsorbed depreciation and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year's income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

Please ensure that taxpayers who have opted for section 115BA and 115BAA , the unabsorbed depreciation of earlier years has to be recomputed by reducing the loss attributable to section 32(1)(iia)

Schedule-ICDS- Effect of Income Computation Disclosure Standards on profit

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial no. 11(a) and should be taken to item no. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial no. 11(b) and should be taken to item no. 3(b) of Part A-OI (Other Information).

Schedule-10AA- Deduction in respect of units located in Special Economic Zone

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

In case details are filled in schedule 10AA, providing details in S. No. "B" of schedule DI is mandatory.

Schedule- 80G - Details of donations entitled for deduction u/s 80G

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule:-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation (Amount which is eligible for deduction)

In Table A, furnish details of donations entitled for 100% deduction without

qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that :-

1. The total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.
2. No deduction will be allowed u/s 80G in case Donation in cash exceeds ₹ 2,000/-

Schedule-80GGA-Details of donations for scientific research or rural development

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

1. Relevant clause under which deduction is claimed
2. Name and address of donee
3. PAN of donee
4. Total amount of donation – give break-up of amount paid in cash/other mode
5. Amount which is eligible for deduction

Please note that:-

1. The total amount of deduction claimed u/s 80GGA should also be separately mentioned in table 1 of the Schedule VI-A.
2. No deduction will be allowed u/s 80GGA in case Donation in cash exceeds ₹ 10,000/-

Schedule- RA- Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation

These details of donation have to be furnished in a case where a claim of

deduction is made under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

Schedule- 80-IA, Schedule- 80-IB, Schedule- 80-IC and Schedule-80-IE

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC and 80-IE except in the case of following

| Schedule 80IB | Form Number | Field of the form |
|--|-------------|-------------------|
| Deduction in the case of multiplex theatre [Section 80-IB(7A)] | 10CCBA | Point no 10(v) |
| Deduction in the case of convention center [Section 80-IB(7B)] | 10CCBB | Point no 10(v) |
| Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)] | 10CCBC | Point no 11(v) |
| Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)] | 10CCBD | Point no 11 (d) |

Please note that the total amount of deduction claimed u/s 80IA, 80IB, 80IC, & 80IE should also be separately mentioned in table 2 of the Schedule VI-A.

Also ensure that the above forms are filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1), if deduction is claimed in any of the section specified above

Schedule-VIA - Deductions under Chapter VI-A

| In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year. | | | |
|---|----------------|----------------------------|---|
| Table 1. Part B- Deduction in respect of certain payments | | | |
| Column No. | Section | Nature of deduction | Instruction |
| Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter | | | Please indicate whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter VIA by ticking the |

| | | | |
|-------------|--------------|--|--|
| VIA? | | | <p>applicable checkbox</p> <p>Yes</p> <p>No</p> <p>If yes is selected, please ensure that relevant details are mentioned at S. No. "A" of schedule DI</p> <p># - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020</p> |
| 1a | 80G | Deduction in respect of donations to certain funds, charitable institutions, etc. | <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> |
| 1b | 80GGB | Deduction in respect of contribution given by companies to political parties | <p>If you are an Indian company, please enter the amount of contribution made by you to any political party or an electoral trust, during the year, which is eligible for deduction u/s 80GGB.</p> <p>Please note that no deduction shall be allowed under this section in respect of any sum contributed by way of cash.</p> |
| 1c | 80GGA | Deduction in respect of donation for scientific research or rural development | <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/- unless such sum is paid by any mode other than cash.</p> |
| 1d | 80GGC | Deduction in respect of | <p>Please enter the amount of contribution made to a Political party or an electoral</p> |

| | | | |
|--|---------------|--|--|
| | | contributions given by any person to Political parties | trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash. |
| Table 2. Part C- Deduction in respect of certain incomes | | | |
| Please Note , if you have opted for Taxation u/s 115BA , 115BAA & 115BAB , you are not eligible to take deductions under part C of chapter VIA ,unless as specified below | | | |
| 2e | 80-IA | Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc. | Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IA. |
| 2f | 80-IAB | Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone | Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB. |
| 2g | 80-IAC | Special provision in respect of specified business | In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business. |
| 2h | 80-IB | Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings | Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IB |
| 2i | 80-IBA | Deductions in respect of | Please enter the amount of eligible deductions in respect of profits and |

| | | | |
|-----------|--------------------|---|--|
| | | profits and gains from housing projects | gains derived from the business of developing and building housing projects u/s 80-IBA. |
| 2j | 80-IC/80-IE | Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States | <p>Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE.</p> <p>Please furnish the details of deduction claimed in respect of each eligible undertaking or enterprise in the Schedule 80-IC/80-IE.</p> |
| 2k | 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. |
| 2l | 80JJAA | Deduction in respect of employment of new workmen | <p>Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.</p> <p>Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year.</p> <p>Please ensure that you have filed form 10DA at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)</p> <p>Please note the if you have opted for taxation u/s 115BA, 115BAA & 115BAB , you are eligible to claim the deduction under this section.</p> |
| 2m | 80LA(1) | Deduction in respect of certain incomes of | Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1).- |

| | | | |
|---|-----------------|--|---|
| | | Offshore Banking Units | Please ensure that you have filed form 10CCF at e-filing portal along with return of income |
| 2n | 80LA(1A) | Deduction in respect of Certain Income of unit of International Financial Services Centre | <p>Please enter the amount of deduction in the respect of certain incomes of unit of “International Financial Services Centre which is eligible for deduction u/s 80LA(1A)</p> <p>Please ensure that you have filed form 10CCF at e-filing portal along with return of income.</p> <p>Please note the if you have opted for taxation u/s 115BAA you are eligible to claim the deduction under this section.</p> |
| 2o | 80PA | Deduction in respect of Income of Producer Companies | Please enter the amount of deduction in respect of Income of producer companies which are eligible for claiming deduction u/s 80PA |
| Total Deduction under Part C (total of e to o) | | | This is an auto-populated field representing the total of deductions claimed in part c (total of “e to o “) |
| 3 | | Total Deductions | 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). |

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-EI - Details of Exempt Income (Income not to be included in total income or not chargeable to tax)

| <p>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.</p> | | |
|---|---|--|
| Field No. | Field Name | Instruction |
| 1 | Interest income | Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax. |
| 2 | Dividend income from domestic company | Please enter the amount of dividend income received during the year from any domestic company |
| 3i | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | <p>In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column.</p> <p>Please note that the receipts in respect of which income has to be computed as per the</p> <ul style="list-style-type: none"> • Rule 7A (income from manufacture of rubber), • Rule 7B (income from manufacture from coffee) or • Rule 8 (income from manufacture from tea) <p>of the Income-tax Rules should not be included in the gross agricultural receipts here.</p> |
| 3ii | Expenditure incurred on agriculture | <p>Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income.</p> <p>Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.</p> |
| 3iii | Unabsorbed agricultural loss of previous eight assessment years | |
| 3iv | Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP) | Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40 |
| 3v | Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss) | Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and |

| | | |
|-----|---|--|
| | | unabsorbed agricultural losses [3iii]. |
| 3vi | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details | 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 |
| 4 | Other exempt income, | In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount. |
| 5 | Income not chargeable to tax as per DTAA | 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. |
| 6 | Pass through income not chargeable to tax (Schedule PTI) | The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI. |
| 7 | Total (1 + 2 + 3+ 4 + 5 + 6) | Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year. This is an auto-populated figure representing the sum of figures computed as interest income at column [1], dividend income at column [2], net agricultural income at column [3], other exempt income at column [4], income not |

| | |
|--|--|
| | chargeable to tax as per DTAA at column [5] and pass through income not chargeable to tax at column [6]. |
|--|--|

Schedule PTI-Pass Through Income/loss details from business trust or investment fund as per section 115UA, 115UB

In this Schedule, please report the details of pass through income/losses as per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

| Field Name | Instruction |
|--|--|
| Investment entity covered by section 115UA/115UB | Please select the section under which Business Trust / Investment fund is covered from dropdown menu:- Section 115UA Section 115UB |
| Name of business trust/ investment fund | Enter the name the name of business trust /investment fund in column no 3 . |
| PAN of the business trust/ investment fund | Enter the PAN of the business trust /investment fund in the text box in column no 4. |
| Head of Income& Current year income | Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section) |
| Share of current year loss distributed by Investment fund | Enter the amount of current year loss distributed by the investment fund in Column no 8. |
| Net Income/ Loss (7-8) | 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] |
| TDS on such amount, if any | 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 MAT - Computation of Minimum Alternate Tax payable u/s 115JB

In this Schedule, please furnish the details of computation of Minimum Alternate Tax (MAT) payable under section 115JB (special provisions for payment of tax by certain companies). This computation should be based on Profit and Loss account which is laid before the Annual General Meeting (AGM) in accordance with the provisions of section 129 of the Companies Act, 2013. The MAT payable shall be 15 percent of the 'book profit' computed under section 115JB.

The computation of 'book profit' and MAT under this Schedule should be based on the audit report in Form No. 29B, which has to be filed electronically one month 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 in foreign exchange, the MAT payable shall be 9 percent of the 'book profit' computed u/s 115JB.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not required to compute the Minimum Alternate Tax as per section 115 JB.

Schedule MATC – Computation of tax credit u/s 115JAA

Credit for MAT paid in assessment year 2008-09 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 for the current assessment year exceeding the MAT liability for the current assessment year.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not eligible to take credit of taxes paid under MAT as per section 115JAA.

Schedule DDT – Details of tax on distributed profits of domestic companies and its payment

In case you are a domestic company and have declared, distributed or paid any dividends out of current or accumulated profits during the previous year, please enter the details of dividend declared, Dividend Distribution Tax (DDT) payable u/s 115-O and details of payment of DDT in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of declaration of any dividend, or distribution of any dividend, or payment of any dividend, whichever is earliest.

Please note that simple interest is chargeable under section 115P at the rate of 1% for every month or part thereof during which the payment of the DDT to the credit of the Central Government is delayed.

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible in foreign exchange, no tax on distributed profits is payable u/s 115-O on any amount declared, distributed or paid by way of dividends.

Schedule BBS - Details of tax on distributed income of a domestic company

on buy-back of shares

In case you are a domestic company and have distributed any income on buy-back of shares from a shareholder, please enter the details of distributed income of the company, tax on distributed income payable u/s 115QA, interest payable for delay u/s 115QB, and details of actual payment of tax on distributed income in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of payment of any consideration to the shareholder on buy-back of shares.

Please note that simple interest is chargeable under section 115QB at the rate of 1% for every month or part thereof during which the payment of the tax on distributed income to the credit of Central Government is delayed.

Schedule TDSA - Details of tax on secondary adjustment as per section 92CE(2A)

Please enter the amount of primary adjustment on which option u/s 92CE(2A) is exercised on such excess money or part thereof. The adjustment should be in respect of amount which has not been repatriated in India as per section 92CE of the Act.

The Additional Tax & surcharge will be computed at the rate of 18% and 12% respectively on the such excess money or part thereof.

Please note that the taxes paid under section 92CE(2A) will be treated as final payment and no further credit shall be claimed.

Schedule FSI - Details of Income from outside India and tax relief

Schedule FSI is applicable for the taxpayer who is resident in India.

In this Schedule, please report the details of income, which is 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 in order to claim credit. **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 '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)

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 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;
 - (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 1st January, 2019 to 31st 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 1st April, 2019 to 31st 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 1st 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.

In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA, Even then you are required to report such foreign assets in the Schedule AL-1/AL-2 (if applicable)

Schedule SH-1-Shareholding of Unlisted Company (other than a start-up for which Schedule SH-2 is to be filled up)

If you are an unlisted company other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956)

or a company limited by guarantee under section 3(2) of Companies Act, 2013 or, please furnish the following details in respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2020;
- (ii) The details of share application money pending allotment as on 31st March, 2020; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2020 but had a shareholding during the financial year 2019-20.

This schedule is not required to be filled up by the foreign unlisted company.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule SH-2 and not in this Schedule, otherwise fill this Schedule.

In case shares have been acquired by the shareholder by way of transfer, and not by way of allotment made by the company, the details of shareholding should be entered in the respective columns of the Table in Schedule SH-I, as under-

- (i) Name of Shareholder: - Enter name of the person holding shares as on end of the previous year (current shareholder).
- (ii) Date of allotment:-Enter date on which shares were transferred to the current shareholder as per companies register.
- (iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.
- (iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.
- (v) Amount received: - Enter the total amount received by the company from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.

Further, PAN of shareholder should be furnished in Schedule SH-I, only if available. However, in case the shareholder is a non-resident, having no PAN, a default value can be entered in place of PAN such as "NORES9999N". Similarly, in case PAN of the shareholder is not available due to any other reason, a default value can be entered in place of PAN such as "NOAVL9999N"

Schedule SH-2 - Shareholding of Start-ups (which has filed declaration in Form-2 with DPIIT)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the following details of shareholding of the company in the respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2020;
- (ii) The details of share application money pending allotment as on 31st March, 2020; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2020 but had a shareholding during the financial year 2019-20.

In cases where shares of a start-up company have been acquired by the shareholder by way of transfer, the details of shareholding should be entered in the respective column of the table in Schedule SH-2, as under-

- (i) Name of Shareholder: - Enter name of the person holding shares as on end of the previous year (current shareholder).
- (ii) Date of allotment: -Enter date on which shares were transferred to the current shareholder as per companies register.
- (iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.
- (iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.
- (v) Paid up value per share: - Enter the amount received by the company for each share, from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.
- (vi) Share premium: - Enter the amount of premium per share at which shares were allotted by the company to the original shareholder.

Schedule AL-1 - Assets and liabilities as at the end of the year (for unlisted company other than start-up for which Schedule AL-2 is required to be filled up)

If you are an unlisted company, please furnish the details of assets and liabilities of the company in the respective items of this Schedule. This schedule is not required to be filled up by the foreign unlisted company.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule AL-2 and not in this Schedule, otherwise fill this Schedule.

Please note the following points:-

1. Details of assets held as stock-in-trade of business are also required to be reported in schedule AL-1 . In case jewellery/motor vehicle etc. is held as stock-in-trade of business, the drop-down value "stock-in-trade" should be selected against the field "purpose for which used", while filling up details in the relevant table (table „A“, table „B“, table „C“, table „D“, table „E“, table „F“, table „G“, table „H“). In such cases, only the aggregate values are required to be filled up, and the particular details of each asset held as stock-in-trade is not required to be reported.
2. In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA , The same is also required to report in the Schedule AL-1/AL-2 (if applicable)
3. In the departmental utility of ITR-6, at the beginning of Schedule AL-1/ Schedule AL2, the taxpayer is required to answer the question _"Do you have assets and liabilities as at the end of the year as mentioned in Schedule AL-1/Schedule AL-2?". In case the taxpayer selects "No" in the drop-down provided against the question, the details in Schedule AL-1/Schedule AL-2 are not required to be filled up. In case the taxpayer selects "Yes" in the drop-down provided against the question, it is mandatory to furnish the requisite details in at least one of the Tables given in Schedule

AL-1/Schedule AL-2.

Schedule AL-2 - Assets and liabilities as at the end of the year (for start-up which has filed declaration in Form-2 with DPIIT only)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the details of assets and liabilities of the company in the respective items of this Schedule.

Schedule DI – Details of Investments

| <u>This schedule is required to be filled in the following cases:-</u> | | |
|--|--|---|
| | (i) | <u>Part A – If there is any investment/ deposit/ payments made between 01.04.2020 to 30.06.2020[#] for the purpose of claiming any deduction under Part B of Chapter VIA for FY 2019-20.</u> |
| | (ii) | <u>Part B – If deduction u/s 10AA is claimed</u> |
| | (iii) | <u>Part C- If amount is utilized out of capital gain account</u> |
| Field No. | Field Name | Instruction |
| A | Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA | |
| 1 | Section | Section will be auto-populated from Part B of Schedule VIA if deduction is claimed |
| 2 | Eligible amount of deduction during FY 2019-20 (As per Schedule VIA- Part B- Deductions in respect of certain payments) | Eligible Amount of deduction will be auto-populated from Part B of Schedule VIA |
| 3 | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020[#] (Out of Col No.2) | Please enter deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 [#] [#] - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |
| B | Eligible amount of deduction u/s 10AA | |
| 1 | Undertaking as per schedule 10AA | Undertaking will be auto- |

| | | |
|----------|--|---|
| | | populated from schedule 10AA |
| 2 | Amount of deduction as per schedule 10AA | Amount of deduction will be auto-populated from schedule 10AA |
| 3 | Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 | Please enter date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 |
| 4 | Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020^ | <p>Please indicate if this is the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020^by ticking the applicable check-box:</p> <p><input type="checkbox"/>Yes <input type="checkbox"/>No</p> <p>^ - Time-limit relaxed to 31.03.2021 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020</p> |
| C | Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB | |
| | Long Term Capital Gain | |
| 1 | Section | Section will be auto-populated from S. No. B10a of schedule CG |
| 2 | Amount utilised out of Capital Gains account (As per S. No. B10a of Schedule CG) | Amount will be auto-populated from S. No. B10a of schedule CG |
| 3 | Amount utilised between 01.04.2020 to 30.06.2020* | Please enter amount utilised between 01.04.2020 to 30.06.2020* |
| | Short Term Capital Gain | |
| 1 | Section | Section will be auto-populated from S. No. A7a of schedule CG |
| 2 | Amount utilised out of Capital Gains account | Amount will be auto-populated from S. No. A7a of |

| | (As per S. No. A7a of Schedule CG) | schedule CG |
|---|---|--|
| 3 | Amount utilised between 01.04.2020 to 30.06.2020* | Please enter amount utilised between 01.04.2020 to 30.06.2020* * - Time-limit relaxed to 30.09.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 |

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Schedule FD –Break-up of payments/receipts in Foreign currency

In case of an assessee who is not liable to get accounts audited u/s 44AB, the details of receipts and payments made during the year in foreign currency should be filled up in this Schedule. The break-up of receipts and payments in foreign currency is required to be reported only in respect of business operations in India.

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 | Income from house property | <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 | Profits and gains from business or profession | <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. A39, F3(ii) and F3(iii) of Schedule BP respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item F of Schedule BP for intra-head set-off against income from speculative business or specified business or income from life insurance business u/s 115B, if any, for the current year.</p> <p>The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should be taken to Schedule</p> |

| | | |
|-----------------|---|--|
| | | <p>CFL directly for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.</p> <p>Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) or u/s 115B (<i>income from insurance business</i>) at column 2(iv). The loss from life insurance business should be taken to schedule CFL for carry forward to subsequent years, as permissible.</p> <p>The aggregate amount of profits and gains from business or profession will be auto0populated at column 2(v). In case the computed figure is a loss, please enter nil in column 2(v).</p> |
| <p>3</p> | <p>Capital gains</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 be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).</p> |
| <p>4</p> | <p>Income from other sources</p> | <p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal</p> |

| | | |
|----------|--|---|
| | | <p>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> |
| 5 | Total of head wise income | <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 & gains from Business & profession [2v], Capital Gains[3c] and income from other sources [4d]</p> |
| 6 | Losses of current year to be set off against 5 | <p>Please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.</p> |
| 7 | Balance after set off current year losses (5-6) | <p>Please enter remaining current year income after inter-head set-off of current year losses.</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>]. |
| 8 | Brought forward losses to be set off against 7 | <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> |
| 9 | Gross Total income (7-8) | <p>Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances.</p> <p>This is an auto-populated figure taken as balance of current year income [<i>column (7)</i>] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [<i>column (8)</i>].</p> |
| 10 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p> |
| 11 | Deductions under Chapter VI-A | <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</p> |

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| | | <p>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 up to 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 of profits from specified business [column 5(ii) of schedule BFLA].</p> <p>In column 11(c), the total claim of deduction under Chapter VI-A should be entered i.e. total of 11(a) and 11(b)</p> |
| 12 | Deduction u/s 10AA | <p>Please enter the total amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA.</p> <p>Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p> |
| 13 | Total income | <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 [column (9)] as reduced by total deductions claimed under chapter VI-A [column 11(c)] and deductions claimed u/s 10AA [column (12)].</p> |
| 14 | Income chargeable to tax at special rates | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income.</p> <p>This figure should be taken from column (i) of Schedule SI.</p> |
| 15 | Income chargeable to tax at normal rates | <p>Please enter the amount of total income for the previous year which is</p> |

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| | | chargeable to tax at normal rates in this column. This is an auto-populated figure taken as Total Income [<i>column (13)</i>] as reduced by total income chargeable at special rates [<i>column 14</i>]. |
| 16 | Net agricultural income | Please report in this column net agricultural 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. Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form. |
| 17 | Losses of current year to be carried forward | Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years. This figure should be taken head-wise total of row (xv) of Schedule CFL. |
| 18 | Deemed income under section 115JB | Please report in this column 'book profits' computed u/s 115JB for the purpose of determining Minimum Alternate Tax (MAT) payable for the current year. Please ensure to fill up Schedule MAT of this ITR form. |

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Minimum Alternate Tax (MAT) payable on book profit u/s 115JB. The gross tax liability for the year is taken as higher of these two, against which claim of MAT credit and tax reliefs under sections 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 | Tax payable on deemed income under section 115JB | In column 1(a), please enter the amount of the Minimum Alternate Tax (MAT) payable on 'book profits' computed under section 115JB, as per item No. 10 of Schedule MAT. Compute surcharge and health and |

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| | | <p>education cess leviable on MAT in columns 1(b) and 1(c) respectively.</p> <p>In column 1(d), compute the gross tax payable on 'book profit' as aggregate of MAT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p> |
| 2 | Tax payable on total income | <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 total income chargeable at normal rates, as entered at column 15 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 column 2(c), please enter the amount of tax payable on total income, which is aggregate of tax payable at normal rates [2(a)] and tax payable at special rates [2(b)].</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(d) and 2(e) respectively.</p> <p>In column 2(f), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(c), 2(d) and 2(e) respectively.</p> |
| 3 | Gross tax payable | <p>Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross MAT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 2(f)</i>].</p> |
| 4 | Credit under section 115JAA of tax paid in earlier years | <p>In case the gross MAT payable is higher than the gross tax payable as per normal provisions, please enter in this column MAT credit of earlier years utilized against the gross MAT payable for this year.</p> <p>The figure of MAT credit utilized should be taken as per Schedule MATC.</p> |

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| 5 | Tax payable after credit under section 115JAA | Please enter the net tax payable for the year after allowing credit of MAT of earlier years (if applicable). |
| 6 | Tax relief | <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> <p>In column 6(c), please compute the aggregate of claims of tax relief in the above columns.</p> |
| 7 | Net tax liability (5 – 6c) | In this column, please compute net tax liability payable for the year after allowing the tax relief admissible. |
| 8 | Interest and Fee payable | <p>In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31st 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.</p> |

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| | | 1,000/-. In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns. |
| 9 | Aggregate liability (7+8e) | In this column, please enter the aggregate amount of tax, interest and fee payable for the year. |
| 10 | Taxes Paid | 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. The details of these tax payments should be mentioned at column 15 of Part B-TTI. |
| 11 | Amount payable | 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. |
| 12 | Refund | 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. |
| 13 | Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) | 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 accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India , please select “no” for the drop down available at “ Do you have a bank account in India ” |
| | IFS Code of the bank (SWIFT code in case of foreign bank) | Please enter the IFS Code of the Bank (11 digits) or as per SWIFT code in case of foreign bank account. |
| | Name of the Bank | Please enter name of the Bank |
| | Account Number | Please enter account number of the Bank |

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| | Country of Location | Please enter the country of location of bank in case of non-resident |
| | IBAN | Please enter IBAN in case of bank accounts other than India |
| 14. | 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? | In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'. |

Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

| Please enter the relevant details of payment of advance tax or self-assessment tax. | | |
|---|---------------------------------|---|
| Column No. | Field Name | Instruction |
| 2 | BSR Code | Please enter the seven digit BSR code of Bank at which tax was deposited. |
| 3 | Date of Deposit | Please enter date on which tax was deposited in DD/MM/YYYY format. |
| 4 | Serial Number of Challan | Please enter the Serial Number of Challan. |
| 5 | Amount | Please enter the tax amount deposited. |

Part- B - Details of Tax Deducted at Source on income

| Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor | | |
|---|---|---|
| Column No. | Field Name | Instruction |
| 2 | TDS credit relating to self /other person [Other person as per Rule 37BA(2)] | Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list. Self Other person |

| | | |
|--------|--|--|
| 3 | PAN/Aadhaar No. of other person <i>(If TDS credit related to other person)</i> | In case TDS credit relates to other person [as specified in column (2)], please enter PAN/Aadhaar of the other person. |
| 4 | TAN of the Deductor/PAN or 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 or Aadhaar number of the tenant or the buyer. |
| 5 & 6 | Unclaimed TDS brought forward (b/f) | Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Please Note: Details of unclaimed TDS brought forward (col 5 & 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows. |
| 7 & 8 | TDS of the current financial year(TDS deducted during the FY 2019-20) | Please enter the amount of total tax deducted at source for the current financial year. Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2). |
| 9 & 10 | TDS credit being claimed this year <i>(only if corresponding income is being offered for tax this year)</i> | Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of any other person as per rule 37BA(2). In some cases, TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then 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. |

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| 11 & 12 | Corresponding receipt offered | <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> |
| 13 | TDS credit being carried forward | Please enter the amount of remaining TDS credit which is being carried forward to subsequent years. |

Part- C – Details of Tax Collected at Source (TCS)

| Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector. | | |
|--|--|--|
| Column No. | Field Name | Instruction |
| 2 | Tax deduction and Tax Collection Account Number of the Collector | Please enter the TAN of the Collector. |
| 3 | Name of the Collector | Please enter the name of the Collector. |
| 4 & 5 | Unclaimed TCS brought forward (b/f) | <p>Please enter details of TCS brought forward for which no credit has been claimed in earlier years.</p> <p>Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively.</p> <p>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</p> |
| 6 | TCS of the current financial year (TCS collected during the FY 2019-20) | Please enter the amount of Tax collected at source for the current financial year. |
| 7 | Amount out of (5) or (6) being claimed this year (only if corresponding receipt is being offered for tax this year) | Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income. |
| 8 | Amount out of (5) or (6) being carried forward | 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.

The return of income can be verified by the Managing Director of the company. In case the Managing Director is not able to verify the return for any unavoidable reason, or there is no Managing Director, the return can be verified by any other Director of the company.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

Tax Rates as per the normal provisions of Income Tax Act for the income other than covered in schedule SI

| Type of Company | Tax Rates | Surcharge | | Health & Education Cess |
|---|-------------------------------------|---|-------------------------------|-------------------------|
| | | Total Income exceeds 1 Crore rupee but less than 10crores | Total income exceeds 10 cores | |
| Domestic Company | | | | |
| Section 115BA | 25% | 7% | 12% | 4% |
| Section 115BAA | 22% | 10% | 10% | 4% |
| Section 115BAB | 15% (PGBP) 22% (other than PGBP) | 10% | 10% | 4% |
| If Not covered above , | | | | |
| Gross receipt in the previous year 2017-18 does not exceed 400 crores is flagged as "yes" | 25% | 7% | 12% | 4% |
| Gross receipt in the previous year 2017-18 does not exceed 400 crores is flagged as "NO" | 30% | 7% | 12% | 4% |
| Foreign Company | 40% | 2% | 5% | 4% |

BUSINESS CODES FOR ITR FORMS FOR A.Y 2020-21

| Sector | Sub-Sector | Code |
|--|---|-------------|
| AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY | Growing and manufacturing of tea | 01001 |
| | Growing and manufacturing of coffee | 01002 |
| | Growing and manufacturing of rubber | 01003 |
| | Market gardening and horticulture specialties | 01004 |
| | Raising of silk worms and production of silk | 01005 |
| | Raising of bees and production of honey | 01006 |
| | Raising of poultry and production of eggs | 01007 |
| | Rearing of sheep and production of wool | 01008 |
| | Rearing of animals and production of animal products | 01009 |
| | Agricultural and animal husbandry services | 01010 |
| | Soil conservation, soil testing and soil desalination services | 01011 |
| | Hunting, trapping and game propagation services | 01012 |
| | Growing of timber, plantation, operation of tree nurseries and conserving of forest | 01013 |
| | Gathering of tendu leaves | 01014 |
| | Gathering of other wild growing materials | 01015 |
| | Forestry service activities, timber | 01016 |

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| | cruising, afforestation and reforestation | |
| | Logging service activities, transport of logs within the forest | 01017 |
| | Other agriculture, animal husbandry or forestry activity n.e.c | 01018 |
| | | |
| FISH FARMING | Fishing on commercial basis in inland waters | 02001 |
| | Fishing on commercial basis in ocean and coastal areas | 02002 |
| | Fish farming | 02003 |
| | Gathering of marine materials such as natural pearls, sponges, coral etc. | 02004 |
| | Services related to marine and fresh water fisheries, fish hatcheries and fish farms | 02005 |
| | Other Fish farming activity n.e.c | 02006 |
| | | |
| MINING AND QUARRYING | Mining and agglomeration of hard coal | 03001 |
| | Mining and agglomeration of lignite | 03002 |
| | Extraction and agglomeration of peat | 03003 |
| | Extraction of crude petroleum and natural gas | 03004 |
| | Service activities incidental to oil and gas extraction excluding surveying | 03005 |
| | Mining of uranium and thorium ores | 03006 |
| | Mining of iron ores | 03007 |
| | Mining of non-ferrous metal ores, except uranium and thorium ores | 03008 |
| | Mining of gemstones | 03009 |
| | Mining of chemical and fertilizer minerals | 03010 |
| | Mining of quarrying of abrasive materials | 03011 |
| | Mining of mica, graphite and asbestos | 03012 |
| | Quarrying of stones (marble/granite/dolomite), sand and clay | 03013 |
| | Other mining and quarrying | 03014 |
| | Mining and production of salt | 03015 |
| | Other mining and quarrying n.e.c | 03016 |
| | | |
| MANUFACTURING | Production, processing and preservation of meat and meat products | 04001 |
| | Production, processing and preservation of fish and fish products | 04002 |
| | Manufacture of vegetable oil, animal oil and fats | 04003 |
| | Processing of fruits, vegetables and edible nuts | 04004 |
| | Manufacture of dairy products | 04005 |
| | Manufacture of sugar | 04006 |
| | Manufacture of cocoa, chocolates and | 04007 |

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| sugar confectionery | |
| 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, | 04041 |

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| medicinal chemicals and botanical products | |
| 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 |

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| | 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, | 06005 |

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| | rails, bridges, tunnels, ports, harbour, runways etc. | |
| | Construction and maintenance of power plants | 06006 |
| | Construction and maintenance of industrial plants | 06007 |
| | Construction and maintenance of power transmission and telecommunication lines | 06008 |
| | Construction of water ways and water reservoirs | 06009 |
| | Other construction activity n.e.c. | 06010 |
| | | |
| REAL ESTATE AND RENTING SERVICES | Purchase, sale and letting of leased buildings (residential and non-residential) | 07001 |
| | Operating of real estate of self-owned buildings (residential and non-residential) | 07002 |
| | Developing and sub-dividing real estate into lots | 07003 |
| | Real estate activities on a fee or contract basis | 07004 |
| | Other real estate/renting services n.e.c | 07005 |
| | | |
| RENTING OF MACHINERY | Renting of land transport equipment | 08001 |
| | Renting of water transport equipment | 08002 |
| | Renting of air transport equipment | 08003 |
| | Renting of agricultural machinery and equipment | 08004 |
| | Renting of construction and civil engineering machinery | 08005 |
| | Renting of office machinery and equipment | 08006 |
| | Renting of other machinery and equipment n.e.c. | 08007 |
| | Renting of personal and household goods n.e.c. | 08008 |
| | Renting of other machinery n.e.c. | 08009 |
| | | |
| WHOLESALE AND RETAIL TRADE | Wholesale and retail sale of motor vehicles | 09001 |
| | Repair and maintenance of motor vehicles | 09002 |
| | Sale of motor parts and accessories-wholesale and retail | 09003 |
| | Retail sale of automotive fuel | 09004 |
| | General commission agents, commodity brokers and auctioneers | 09005 |
| | Wholesale of agricultural raw material | 09006 |
| | Wholesale of food & beverages and | 09007 |

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| | tobacco | |
| | 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 |
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| 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 |
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| 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 |

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| | Inland water transport | 11006 |
| | Sea and coastal water transport | 11007 |
| | Freight transport by road | 11008 |
| | Freight transport by railways | 11009 |
| | Forwarding of freight | 11010 |
| | Receiving and acceptance of freight | 11011 |
| | Cargo handling | 11012 |
| | Storage and warehousing | 11013 |
| | Transport via pipelines (transport of gases, liquids, slurry and other commodities) | 11014 |
| | Other Transport & Logistics services n.e.c | 11015 |
| | | |
| POST AND TELECOMMUNICATION SERVICES | Post and courier activities | 12001 |
| | Basic telecom services | 12002 |
| | Value added telecom services | 12003 |
| | Maintenance of telecom network | 12004 |
| | Activities of the cable operators | 12005 |
| | Other Post & Telecommunication services n.e.c | 12006 |
| | | |
| FINANCIAL INTERMEDIATION SERVICES | Commercial banks, saving banks and discount houses | 13001 |
| | Specialised institutions granting credit | 13002 |
| | Financial leasing | 13003 |
| | Hire-purchase financing | 13004 |
| | Housing finance activities | 13005 |
| | Commercial loan activities | 13006 |
| | Credit cards | 13007 |
| | Mutual funds | 13008 |
| | Chit fund | 13009 |
| | Investment activities | 13010 |
| | Life insurance | 13011 |
| | Pension funding | 13012 |
| | Non-life insurance | 13013 |
| | Administration of financial markets | 13014 |
| | Stock brokers, sub-brokers and related activities | 13015 |
| | Financial advisers, mortgage advisers and brokers | 13016 |
| | Foreign exchange services | 13017 |
| | Other financial intermediation services n.e.c. | 13018 |
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| COMPUTER AND RELATED SERVICES | Software development | 14001 |
| | Other software consultancy | 14002 |
| | Data processing | 14003 |
| | Database activities and distribution of electronic content | 14004 |

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| | 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 |
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| RESEARCH AND DEVELOPMENT | Natural sciences and engineering | 15001 |
| | Social sciences and humanities | 15002 |
| | Other Research & Development activities n.e.c. | 15003 |
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| 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 | |
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| 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 |

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| 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 |

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| | 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 |
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| 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 |
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| EXTRA TERRITORIAL ORGANISATIONS AND BODIES | Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.) | 22001 |

*n.e.c. – not elsewhere classified

**Important points to remember while filing return of income in ITR utility
(online or offline)**

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Category A Rules for ITR 6 are as below:

| S.No | Description of Rules | Mapping of Rules for ITR-6 |
|------|---|--|
| 1 | Value claimed in 80-IA field in sch VI A cannot be higher than the value in Sch 80-IA | If the value at field (2e) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at S. No. (f) of schedule 80IA |
| 2 | Assessee cannot claim deduction u/s 80IA without filling Schedule 80IA | If the value at field (2e) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled. Note : Value at field f "Total deductions under section 80-IA " should be equal to 2e of VIA (1st column) . |
| 3 | In "Schedule 80-IA" Total deductions under section 80-IA should be equal to | If value at field f is not equal to the sum of S. No. (a+b+c+d+e) |

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| | the value entered in (a + b + c + d +e) | |
| 4 | Total Part C deduction under schedule VI-A cannot exceed Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable after adjusting the current & brought forward losses and reducing income u/s 44AE " | In Schedule VI-A, under "Part -C deduction in respect of certain incomes", in S. No. 2 , claimed is more than the amount shown in S. No. ii5 of schedule BFLA |
| 5 | Assessee cannot claim deduction u/s 80IA , if return is filed under section 139(4) of the Income Tax Act | Deduction u/s 80IA in S. No. (e) of schedule VIA is greater than zero and section is selected as 139(4) in the return. (date of filing of return is beyond due date of filing of return ie. 31st October 2020 or date as extended) |
| 6 | Value claimed in 80-IB field in sch VI A cannot be higher than the value in Sch 80-IB | If the value at field (h) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (n) of Schedule 80-IB |
| 7 | Assessee cannot claim deduction u/s 80IB without filling Schedule 80IB | If the value at field (h) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IB Note : value at field n "Total deduction under section 80-IB " should be equal to 2h of VIA. (1st column) |
| 8 | Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to m) | If value at field n is not equal to the sum of S. No. a to m |
| 9 | If assessee is claiming 80IB has not filed return of income within due date or extended Due date | Deduction u/s 80IB in S. No. (h) of schedule VIA is greater than zero and section is selected as 139(4) in the return (date of filing of return is beyond due date of filing of return i.e. 31st October 2020 or date as extended) |
| 10 | Value claimed in 80-IC or 80IE field in sch VI A cannot be higher than the value in Sch 80-IC | If the value at field (j) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in S. No. (e) of Schedule 80-IC/80IE must be filled. |
| 11 | Assessee cannot claim deduction u/s 80IC/80IE, without filing Schedule 80IC | If the value at field (j) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO than Schedule 80IC/80IE must be filled. Note : value at field e "Total deduction under section 80-IC or 80-IE " should be equal to 2j of VIA (1st column) . |
| 12 | Schedule 80-IC/80IE S. No. e should be equal to sum of sl. no. a to dh | If value at field e is not equal to the sum of S. No. a +b+c+dh |
| 13 | Schedule 80-IC or 80IE S. No. dh should be equal to sum of sl. no. | if value at field dh is not equal to the sum of S. No. (da+db+dc+dd+de+df+dg) |

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| | (da+db+dc+dd+de+df+dg) | |
| 14 | In Schedule EI S. No. 6 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI | If in Schedule EI Sl. No. 6 is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund |
| 15 | In Schedule EI S. No. 7 is not equal to sum of S. No. 1+2+3(v)+4+5+6 | Schedule EI S. No. 7 is not equal to sum of S. No. 1+2+3(v)+4+5+6 |
| 16 | In Schedule EI S. No. 3v should be equal to sum of S. No. i-ii-iii+iv | Schedule EI S. No. 3iv is not equal to S. No. i-ii-ii+iv Note: This rule will be applicable only when output of Sl. No. i-ii-iii+iv is positive or equal to 0. |
| 17 | In Schedule EI S. No. 3 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to S. No. 40 of Schedule BP | Schedule EI S. No. 3 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to S. No. 40 of Schedule BP |
| 18 | Income selected in 2"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI | Amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2c is not equal Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e) |
| 19 | Income selected in S. No. 2"Pass through income in the nature of income from other sources chargeable at special rates" of schedule OS should match with the corresponding income in schedule SI | amount of special income offered in schedule SI and amount offered in corresponding dropdown of schedule OS S. No. 2d is not equal Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category |

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| | | should be passed after reducing DTAA income under given section (as referred in sl. no. 2e) |
| 20 | In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in S. No. 2a schedule OS | <p>amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in S. No. 2a of schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> |
| 21 | In schedule SI, 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in S. No. 2b of schedule OS | amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in S. No. 2b of schedule OS |
| 22 | In schedule SI, Income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI should match with amount of income offered in S. No. 3e of schedule BP | If value at field" income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI is not equal to S. No. 3e of schedule BP |
| 23 | In schedule SI, Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in S. No. 3d of schedule BP | In schedule SI , Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in S. No. 3d of schedule BP |
| 24 | In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in S. No. 2e of schedule OS | amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in S. No. 2e of schedule OS |

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| 25 | If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG- DTAA fields | If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT , STCG -DTAA, LTCG- DTAA |
| 26 | In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero | In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field 112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units, STCG & LTCG chargeable as per DTAA |
| 27 | In schedule SI, No special Income shown in column (i) but tax at special rates computed in Column (ii) | Part B TTI SI. No. 2b is not consistent with total of Col.(ii) of Schedule SI |
| 28 | In schedule SI , Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to corresponding income in S. No. 5vi of schedule BFLA | Total of income u/s 111A or section 115AD(1)(ii) Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%in schedule SIs not equal to S. No. 5vi of schedule BFLA |
| 29 | In schedule SI , Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to corresponding income S. No. 5vii of schedule BFLA | Total of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in schedule SI is not equal to S. No. 5vii of schedule BFLA |
| 30 | In schedule SI , Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) should be equal to corresponding income in S. No. 5xi of schedule BFLA | Total of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SIs not equal to S. No. 5xi of schedule BFLA |
| 31 | In schedule SI , Sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 115AC (LTCG for non-resident on bonds/GDR), 112A , section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in column no (i) should be equal to corresponding income in S. No. 5xi of schedule BFLA | Total of income u/s112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 112A (LTCG on sale of shares on which STT is paid), 115AB (LTCG for non-resident on units referred in section115AB), 115AC(1)(c) (LTCG for non-resident on bonds/GDR), 115AD(1)(iii) -LTCG by FII, 115AD(iii)-Proviso (LTCG on sale of units on which STT is paid), |

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| | | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to corresponding income as per schedule BFL |
| 32 | In schedule SI , Total of Income (i) of schedule should match with sum of individual line items | Total of all special incomes at (i) should match with total income in schedule SI |
| 33 | In schedule SI , Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI | Total of all tax on special incomes at (ii) should match with total tax in schedule SI |
| 34 | 80G claimed in S. No. (a) of Sch VI A but details not provided in Schedule 80G | In schedule VIA , value in field 80G (Pt. a) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL". |
| 35 | In Schedule VIA S. No. 3 should be equal to total of S. No. 1&2 | In Schedule VIA S. No. 3 is not equal to total of S. No. 1&2 |
| 36 | In Schedule VIA S. No. 1"Total Deduction under Part B (a + b + c+d)" should be equal to sum of S. No. S. No. a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + S. No. d " section 80GGC" | In Schedule VIA S. No. 1"Total Deduction under Part B (a + b + c+d)" is not equal to total of S. No. S. No. a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + S. No. d " section 80GGC" |
| 37 | In Schedule VIA S. No. 2"Part C - Deduction in respect of certain incomes" should be equal to total of S. No. e "section 80-IA " to S. No. o "section 80PA" | In Schedule VIA S. No. 2"Deduction in respect of certain incomes" is not equal to total of S. No. e "section 80-IA " to S. No. o "section 80PA" |
| 38 | Deduction claimed u/s.80IBA is not allowed as return is filed under section 139(4) of the Act | Deduction is claimed u/s.80IBA(S. No. 2i of schedule VIA) and section is selected as 139(4) and in the return is being filed after due date or extended due date |
| 39 | Deduction claimed u/s.80JJAA is not allowed as return is filed under section 139(4) of the Act | Deduction is claimed u/s.80JJAA (S. No. 2l of schedule VIA) and section is selected as 139(4) and in the return is being filed after due date |
| 40 | Deduction claimed u/s.80JJA is not allowed as return is filed under section 139(4) of the Act | Deduction is claimed u/s.80JJA(S. No. 2k of schedule VIA) and section is selected as 139(4) and in the return is being filed after due date |
| 41 | In Schedule VIA - Part C - Deduction cannot be allowed as return is filed under section 139(4) of the Act | Deduction is claimed in SI. No. 2 Part C of schedule VIA and date of filing the return in Part A General is after the due date specified u/s 139(1) or extended |

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| | | due date and section is selected as 139(4) |
| 42 | In Schedule PTI, Col. 9 should be equal to Col. 7-8 | In schedule PTI Col. 9 is not equal to output of Col. 7-8 |
| 43 | In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii | In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii |
| 44 | In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii | In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii |
| 45 | In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b | In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b |
| 46 | 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 claimed to be exempt should be equal to sum of a+b+c |
| 47 | In schedule FSI , Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d) | In schedule FSI, column e is not lower of column c or column d |
| 48 | Schedule FSI is not applicable for non-residents | In Part A General, residential status is Non Resident and details are filled in Schedule FSI |
| 49 | In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) | In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column. |
| 50 | In schedule TR, S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" should be equal to total of column d "Total tax relief available" wherever section 90/90A is selected in column e "Section under which relief claimed" | In Schedule TR, S. No. 2 is not equal to sum of col no 1d if col no e is 90/90A |
| 51 | In schedule TR, Sl. No. 3, Total Tax relief available in respect of country where DTAA is not applicable should be equal to total of column d "Total tax relief available" wherever section "91" is selected in column e "Section under which relief claimed" | In Schedule TR, S. No. 3 is not equal to sum of col no 1d if col no e is 91 |
| 52 | In schedule TR, S. No. 2+3 is should be equal to sum total of column 1d | In schedule TR, S. No. 2+3 is not equal to total of column 1d |
| 53 | Schedule TR is not applicable for non-residents | In Part A General, residential status is Non Resident and details are filled in Schedule TR |
| 54 | In Schedule TR, Col C "Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country | In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country |
| 55 | In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country | In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country |
| 56 | If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily | If "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is zero or null. |

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| | filled. | |
| 57 | If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled. | If "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled. |
| 58 | In Schedule TCS, "The Amount of TCS claimed this year" Column 7 is more than "Tax collected" | If in "Schedule TCS" S. No. 7 is more than TOTAL OF S. No. 5 & 6 |
| 59 | In Schedule IT , Total of col 5 Tax Paid/Amount should be equal to sum of individual values | Total is not equal to sum of individual values mentioned in column 5 |
| 60 | In Schedule TCS total of col 7 "TCS credit out of (5) or (6) being claimed this year" should be equal to sum of individual values | In schedule TCS -Total of column 7 "TCS claimed this year" is not equal to Sum of individual values of column |
| 61 | In Schedule TDS (Other than salary)[As per Form 16A/16B/16C], , "The Amount of TDS claimed this year" is more than "Tax deducted" | If in Schedule TDS 1 S. No. "9" is more than S. No. "7" or S. No. "6" or TDS of 8. |
| 62 | In Schedule TDS (As per Form 16A/16B/16C)/TCS, year of tax deduction cannot be '0' / 'null' if there is a claim brought forward of TDS | In Schedule TDS 1, TDS (As per Form 16B/16C)/TCS, TDS b/f is greater than zero, then "Financial Year in which deducted" cannot be Zero or null |
| 63 | In Schedule TDS -1 or TDS 2 total of 'TDS Credit claimed this year" should be equal to sum of individual values | In schedule TDS -1 -Total TDS credit claimed this year is not equal to sum of individual values mentioned |
| 64 | In Schedule TDS -1 or TDS-2 , Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows | If Col 6 & Col 7 of Schedule TDS1 (Other than salary) and Schedule TDS2(Other than salary) are filled in the same row. Note: If both the field are more than zero in the same row, then it should block the xml. |
| 65 | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col.no.11 | TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), |
| 66 | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled. | If In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. Note : If value at column 9>0, then only rule will be applicable. |

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| 67 | In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),, if TDS is claimed then Corresponding Income offered - "Gross Amount " and "Head of Income" is to be mandatorily filled. | If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. |
| 68 | TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor) | If in Schedule TDS (1), 15B1, SI. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(1), 15B1, S. No. 9 "TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim. |
| 69 | TDS Claimed from the other person , shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16B/16C furnished by Deductor) | If in Schedule TDS (2), 15B2, SI. No. 9 "TDS Claimed" is more than S. No. 8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(2), 15B2, S. No. 9 "TDS Claimed" is more than S. No. 6 "TDS b/f" in case of brought forward TDS claim. |
| 70 | In Schedule TDS 1 or TDS-2 , TDS credit relating to other person is selected but the PAN of other person is not provided | In Schedule TDS1 or TDS 2 , If TDS in Col 8/ Col 10 is more than 0 and Col 3 is 0 or Null |
| 71 | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor),if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor)If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero |
| 72 | In Schedule TDS1 or TDS2 , claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" or "TDS deducted | In Col No.9 "Claimed in own hands" amount entered is more than col.no 6 "TDS b/f"or Col no. 7 "TDS Deducted" |

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| 73 | <p>In the return filed "Gross Total Income" and all the heads of income is entered as "nil or 0" but tax liability has been computed and paid.</p> | <p>In Schedule Part B-TI, all fields from Income from House property to Income from other Sources is zero or null AND In Schedule HP S. No. 4 Total is zero or null AND In Schedule BP S. No. D & E Income chargeable under the head Business or Profession is zero or Null AND In Schedule OS S. No. 9 Income under the head income from other sources AND In Schedule CG S. No. Income Chargeable under the head Capital gains is zero or null AND In schedule SI, all values in column "Income" are Zero or Null AND In Part B-TTI - Tax at Normal Rate or Tax at Special Rate or Tax payable on total income or Gross Tax liability is Greater than 100 AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100 or TCS is MORE THAN 100</p> <p>AND/OR</p> <p>In Schedule MAT, Book profit u/s 115JB is less than or equal to Zero or Null AND In Part B-TTI - Tax payable on deemed total income u/s 115JB is Greater than 100 or Total Tax payable on deemed Total income is Greater than 100. AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100 or TCS is MORE THAN 100</p> |
| 74 | <p>In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" should be equal to total of pt. (2i + 2ii + 2iii+2iv)</p> | <p>In schedule -Part B TI the value in pt. 2v -"Total (2i + 2ii + 2iii+2iv)" IS NOT EQUAL TO total of pt. (2i + 2ii + 2iii+2iv)</p> |
| 75 | <p>In schedule -Part B TI the value in pt. 3av -"Total Short term " should be equal to total of pt. (3ai+3aii+3aiii+3aiv)</p> | <p>In schedule -Part B TI the value in pt. 3av -"Total Short term "IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv)</p> |
| 76 | <p>In schedule -Part BTI the value in pt. 3biv -"Total Long term " should be equal to total of pt. (3bi+3bii+3biii)</p> | <p>In schedule -Part BTI the value in pt. 3biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii)</p> |

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| 77 | In schedule -Part B TI the value in pt. 3c -"Total Capital gains" should be equal to total of pt. (3av + 3biv) | In schedule -Part B TI the value in pt. 3c -"Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv) |
| 78 | In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" should be equal to total of pt.(4a + 4b + 4c) | In schedule -Part B TI the value in pt. 4d -"Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c) |
| 79 | In schedule -Part B TI the value in pt. 6 should be EQUAL TO total of pt.(1 + 2v + 3c+ 4d) | In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2v + 3c+ 4d) |
| 80 | Tax credit shown by assessee in Part B-TTI/ Tax Paid schedule is inconsistent with the claims made in relevant schedules | <p>If Total of pt10a (Advance Tax) & 10d(Self-Assessment Tax) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 15A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 10b is NOT EQUAL TO sum of Total value of col 9(Amount claimed in own hands) in pt. 15B1 (TDS from other than salary) Total value of col 9 (Amount claimed in own hands) in pt. 15B2</p> <p>OR</p> <p>If value in pt. 10c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 15C-TCS</p> |
| 81 | Income claimed under the head House Property in Part B TI, but Schedule HP is not filled | In Part B TI , the value in Pt. 1 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties) |
| 82 | Income claimed under the head BP" other than speculative & specified Business " in Part B TI is not equal to schedule BP "Part A" | In Part B TI ,the value in Pt. 2(i) -"Profit and gains from business other than speculative business and specified business " is greater than zero AND this value is NOT EQUAL TO " A39 Net Profit or loss from business or profession other than speculative business and specified business " field of Schedule BP. |
| 83 | In schedule Part B-TI, Income claimed in Short term chargeable @15% ,but Table E in Sch CG not filled | In Part B TI , the value in Pt. 3ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG |
| 84 | In schedule Part B-TI, Income claimed in Short term chargeable @30% ,but Table E in Sch CG not filled | In Part B TI , the value in Pt. 3aii -"Short term chargeable @30% >0 AND |

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| | | this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG" |
| 85 | In schedule Part B-TI, Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. 3aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG" |
| 86 | In schedule Part B-TI, Income claimed in STCG chargeable at special rates in India as per DTAA , but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. 3aiv -"Short term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG" |
| 87 | In schedule Part B-TI, Income claimed in Long term chargeable @10% ,but Table E in Sch CG not filled | In Part B TI , the value in Pt. 3bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG" |
| 88 | In schedule Part B-TI, Income claimed in Long term chargeable @20%,but Table E in Sch CG not filled | In Part B TI , the value in Pt. 3bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG" |
| 89 | In schedule Part B-TI, Income claimed in LTCG chargeable at special rates in India as per DTAA , but "Table E in Schedule CG" is not filled | In Part B TI , the value in Pt. biii -"Short term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG" |
| 90 | In income from other sources "Income from sources other than from owning Race Horses & Income chargeable at special rate" is claimed at Sch-Part B TI, but Sch-OS is not filled | In Part B TI , the value in Pt. 4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS |
| 91 | In income from other sources "Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled | In Part B TI , the value in Pt. 4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS |
| 92 | In income from other sources "Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled | In Part B TI , the value in Pt. 4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS |
| 93 | In Part B-TI Losses of current year set off against income from all the heads should be equal to the "Total losses set off" at Schedule CYLA. | The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xvii" , "3xvii " and "4xvii of Schedule CYLA |
| 94 | The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA | The value in Pt. 8- Brought forward losses set off against 7 of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA |

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| 95 | In part B ,TI ,the value of GTI(pt9) should be equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) or "0" whichever is higher | In part B ,TI ,the value of GTI(pt. 9) is not equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) Note : If result is -ve, restrict to Zero |
| 96 | Deduction u/s 10AA is claimed in Part B TI and Schedule 10AA is not filled | In Part B TI, value in Pt.12 - "Deduction u/s 10AA" is not equal to sum total of deductions mentioned in Schedule 10AA |
| 97 | In schedule Part B -TI, "Total Income" is different with the "Total of (GTI minus Chapter VI-A deductions) after considering rounding-off" | In Part B TI, the value in field 13(Total Income) should be value of pt. 5 -6-8-11c-12 "ROUNDING OFF as per Sec 288 DONE In Total Income field" |
| 98 | In Part B TTI, the value in pt. 2c should be equal to the total of (2a + 2b) | In Part B TTI, the value in pt. 2c is not equal to the total of (2a + 2b) |
| 99 | In schedule Part B -TTI, The amount at "Gross tax liability" is different with the sum of (Tax Payable, Surcharge & Education Cess) | In Part B TTI, the value in pt. 2f is not equal to total of (2c + 2diii +2e) |
| 100 | Tax Relief claimed under Section 90/90A in Part B TTI should be equal to amount entered in S. No. 2 of Schedule TR. | In Part B TTI, the value in field pt. 6a is not equal to value in pt. 2 of Schedule TR |
| 101 | Tax Relief claimed under Section 91 in Part B TTI should be equal to amount entered in S. No. 3 of Schedule TR. | In Part B TTI, the value in field pt. 6b is not equal to value in pt. 3 of Schedule TR |
| 102 | "Total Tax Relief" is different with the sum of (Relief u/s 90/90A and Relief u/s 91). | In Part B TTI, the value in pt. 6c is not equal to total of (6a + 6b) |
| 103 | "Total Interest & fee Payable" is different with the sum of "Interest & fee u/s 234A + 234B + 234C+234F" | In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) . |
| 104 | "Aggregate liability" is different with the sum of "Net tax liability plus Total Interest & fee Payable" | In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e) |
| 105 | "Total Taxes Paid" is different with the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax" | In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d). |
| 106 | IFSC under "Bank Details" is not matching with the RBI database (Primary Bank Account) & IFSC under "Bank Details" is not matching with the RBI database. | IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at S. No. 13 of Part B-TTI is not matching with the RBI database. |
| 107 | The breakup of deductions under Chapter VIA (a) of Part B TI should be shown in Sch VI A . | In Part B TI, value in Pt.11a - Part B of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B System Calculated value is "Zero" or "NULL". |

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| 108 | The breakup of deductions under Chapter VIA (b) of Part B TI should be shown in PART C of Sch VI A . | In Part B TI, value in Pt.11b - PART C of Chapter VI-A is greater than zero AND In "Sch VIA ", the field Total deduction under chapter VIA Part C System Calculated value is "Zero" or "NULL". |
| 109 | Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable". | If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 10e- 9 (only if the difference is positive) |
| 110 | Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid" | If in Schedule Part-B TTI, S. No. 12 is not equal to the sum of S. No. 9-10e (only if the difference is positive) |
| 111 | In schedule part BTI- Deduction u/s 10AA should be consistent with the deduction mentioned in schedule 10AA', | The value of field (12) of Part B- TI cannot be more than the value in field "Total deduction under section 10AA" of schedule-10AA |
| 112 | In Part B-TI, Net agricultural income/ any other income for rate purpose should be equal to S. No. 3v of schedule EI | If value at field 16 of part B TI is not equal to sum of S. No. 3v of EI |
| 113 | In schedule part B TI, deduction under chapter VI-A, Part-C should be equal to S. No. 2 of schedule VI-A | In schedule B TI, S. No. 11b is not equal to S. No. 2 of schedule VI-A |
| 114 | S. No. 11c should be equal to sum of sl 11a+11b or 9-10 of part B TI whichever is lower | S. No. 11c should be equal to sum of sl 11a+11b Note : This check will be limited to 9-10 of Part BTI |
| 115 | The value in pt 7 of Part BTI should be equal to pt. 5-6 | The value in pt 7 of Part BTI is not equal to pt. 5-6 |
| 116 | In Schedule Part BTTI, S. No. 3 should be equal to Sl.no1d or 2f whichever is higher | If S. No. 3 is not equal to Sl.no1d or 2f whichever is higher |
| 117 | In Schedule Part BTTI, Tax payable after credit u/s 115JAA , is not equal to sum of S. No. 3 -4 | S. No. 5 is not equal to sum of S. No. 3 -4 Note: This rule is applicable if Sl No. 3 is higher than 4 |
| 118 | In Schedule Part BTTI, S. No. Net tax liability is not equal to difference of individual amounts | S. No. 7 is not equal to S. No. 5-6c Note: This rule is applicable if 5 is greater than 6c |

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| <p>119</p> | <p>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.BP/CG/Sch.OS and Sch.SI.</p> | <p>In Part B-TI, S. No. 2(iv) Income chargeable to tax at special rates is More than zero AND In Sch BP, A3(d) u/s 115BBF and A3(e) u/s 115BBG and 3(iv) of table E is zero or null OR In Part B-TI, STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income SI no. A(3)(ie),A(3)(iie),A(4)(a),A(8)(a) (15% only) fields are zero/null OR In Part B-TI, STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income SI. no. A(5)(e),A(8)(b) (30% only) fields are zero/null OR In Part B-TI, LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income S. No. B4(i)(e),B(5)(e),B(7)(i)(e),B(7)(ii)(e),B(7)(iii)(e),B(8),B(11)(a) (10% only) fields are zero/null OR In Part B-TI, LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income S. No. B(1)(e),B(2)(e),B(3)(e),B(6)(c),B(9)(e),B(10),B(11)(b)(20% only) fields are zero/null OR In Part B-TI, STCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of S. No. A9(columns 2) & A9b all fields are zero/null OR In Part B-TI, LTCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of S. No. B12(columns 2) & B12b all fields are zero/null OR In Part B-TI, OS special income is MORE THAN ZERO AND in sch. OS, all relevant income (OS</p> |
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| | | <p>special incomes only) and DTAA-OS fields are zero/null.</p> <p>AND</p> <p>In schedule SI, total of column (i) is less than to SUM of (STCG 30%(3aii), STCG 15%(3ai), LTCG 10%(3bi),LTCG 20%(3bii) , STCG DTAA Income(3aiv), LTCG DTAA Income(3biii) & OS special income & OS DTAA Income (4b)+ Schedule BP (2vi) in schedule BTI) (Ignore +/- 100)</p> |
| 120 | Income claimed under the head BP "Speculative Business" in Part B TI is not equal to schedule BP | <p>In Part B TI ,the value in Pt 2(ii) -"Profits and gains from speculative business" is greater than zero</p> <p>AND</p> <p>this value is NOT EQUAL TO "Pt. 3ii Income from Speculative Business" field in Table F of Schedule BP.</p> |
| 121 | Income claimed under the head BP"Specified Business" in Part B TI is not equal to schedule BP | <p>In Part B TI ,the value in Pt 2(iii) - "Profits and gains from specified business" is greater than zero</p> <p>AND</p> <p>this value is NOT EQUAL TO "Pt. 3iii Income from Specified Business" field in Table F of Schedule BP.</p> |
| 122 | In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53 and 61(ii) and 62(b) of Part A-P&L) or (item 53 of Part A-P&L – Ind AS) (as applicable) | <p>In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53 and 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable)</p> |

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| 123 | Value in 3i of Schedule CYLA should be equal to S. No. 2vi of Table F of Schedule BP. | If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to (Pt. 2vi of Table F of Schedule BP)] |
| 124 | Current year Speculative loss in CFL should be equal to amount mentioned in field "speculative loss" of schedule BP | Value in 6xv of Schedule CFL is not equal to B44 multiplied by (-1) of Schedule BP. This rule will not be applicable if return is filed u/s other than 139(1) |
| 125 | Current year loss from specified business in schedule CFL should be equal to amount mentioned in field "Income from specified business u/s 35AD " of schedule BP | Value in 7xv of Schedule CFL is not equal to C50 multiplied by (-1) of Schedule BP. This rule will not be applicable if return is filed u/s other than 139(1) |
| 126 | Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should be value in item 6 of Schedule-DEP | Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item 6 of Schedule-DEP |
| 127 | Income claimed u/s 115BBF and 115BBG & 115B in S. No. 2(iv) of Part B TI should be equal to sum total of value at field (3d) , (3e) & 3iv of Table F of schedule BP. | The value in the field (2iv) of PART-B-TI is not Equal to value at field (3d) , (3e) & 3iv of Table F of schedule BP |
| 128 | In Schedule BP, Sl. No. A25 Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to sum total of Column 3a + 4d of Part A- OI | The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI . |
| 129 | In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule HP but receipts shown in schedule HP should not be less than amount reduced from schedule BP A3 | In Schedule BP, Row no A3a is more than the sum of row no. $1(a)+1((j)*10/7), 2(a)+2((j)*10/7), \dots n(a)+n((j)*10/7+3(\text{if positive}))$ (In case of more than one HP) in House Property Schedule |
| 130 | In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule CG, but receipts shown in schedule CG should not be less than amount reduced from schedule BP A3 | In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" –Capital Gain value is more than the SUM of row no. A(1)(a)(i) for all blocks, A(2)(a), A(3)(i)(ia), A(3)(ii)(iia), A4a, A4b A(5)(i)(a), A5(ii) , A(6)(a)(i)(a) , A6(ii), A8, B(1)(a)(i) for all blocks, B(2)(a), B(3)(a), B(4), B6(a), Section 112(1)(c) or section 115AB or section 115AC or section 115AD - Sl. No. B7(ia) & B7(ii), B(7)(ii), ,B9(a)(ia) ,B9(ii) , B11 in Capital Gain Schedule, S. No. 5 and S. No. 8 in Schedule DPM and S.No.5 and S. No. 8 in Schedule DOA+S. No. 6 of Schedule DCG(only if S. No. 5 & 8 of Schedule DPM and DOA |

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| | | is zero+ tol of Col 6 of schedule 112A+Schedule 115AD(1)(b)(iii)-proviso |
| 131 | In Schedule BP, Income reduced from Row no A3 and claimed to be offered under schedule OS, but receipts shown in schedule OS should not be less than amount reduced from schedule BP A3 | In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of row no. 1a+1b+1c+1e+2a+2b+2c+2d+5+8a+8d in Other source Schedule', |
| 132 | In schedule BP, S. No. A6. Balance (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d-6) and the sum of S. No. (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d). Are inconsistent | The value at field A(6) of schedule BP should be equal to sum of S. No. (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d) |
| 133 | In schedule BP, S. No. A.10 Adjusted profit or loss (6+9) and the sum of amount entered in S. No. 6+S. No. 9 are inconsistent | The value at field (A10) of schedule BP should be equal to sum of S. No. (6+9) . |
| 134 | S. No. A12iii should be equal to sum of S. No. A(12i+12ii) | S. No. A12iii should be equal to sum of S. No. A(12i+12ii) |
| 135 | In schedule BP, S. No. A.13 Profit or loss after adjustment for depreciation and the sum of amount entered in S. No. (10+11-12iii) are inconsistent | The value at field (A13) of schedule BP should be equal to sum of S. No. (10+11-12iii) . |
| 136 | In schedule BP, S. No. A.26 Total (14+15+16+17+18+19+20+21+22+23+ 24+25)and the sum of amount entered in S. No. A.(14+15+16+17+18+19+20+21+22+23 +24+25) are inconsistent | The value at field (A26) of schedule BP should be equal to sum of S. No. A(14+15+16+17+18+19+20+21+22+23+ 24+25) |
| 137 | In Schedule BP, S. No. 14. amount of expenditure disallowed and amount shown in "Total amount disallowable under section 36 " in schedule OI. Are inconsistent | The value at field (A14) of schedule BP should be equal to the value at S. No. 6s of schedule OI. |
| 138 | In Schedule BP, S. No. 15. Amounts debited to the profit and loss account, to the extent disallowable under section 37 and the sum of amount shown in Total amount disallowable under section 37 in schedule OI. are inconsistent. | The value at field (A15) of schedule BP should be equal to the value at S. No. 7k of schedule OI. |
| 139 | In Schedule BP, S. No. 16. Amounts debited to the profit and loss account, to the extent disallowable under section 40 and the sum of amount shown in "Total amount disallowable under section 40" in schedule OI are inconsistent | The value at field (A16) of schedule BP should be equal to the value at S. No. 8Aj of schedule OI. |

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| 140 | The value at field (A17) of schedule BP should be equal to the value at S. No. 9F of schedule Part A- OI. | The value at field (A17) of schedule BP should be equal to the value at S. No. 9F of schedule Part A- OI. |
| 141 | In Schedule BP, S. No. 18 . Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in S. No. 11h.Total amount disallowable under section 43B (total of 11a to 11g) . Are inconsistent | The value at field (A18) of schedule BP should be equal to the value at S. No. 11h of schedule Part A- OI. |
| 142 | In Such BP, "SI no.30" should be equal to "SI no.x of Column 4 of Such ESR " | In Such BP, "SI no.30" is not equal to "SI no.x of Column 4 of Such ESR " |
| 143 | In Schedule BP, S. No. A31 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" and amount shown in S. No. 8B of Such Part-B OI "Any amount disallowable under section 40 in any preceding previous year but allowable during the previous year" are inconsistent | In Such BP, SI no.A31 is not equal to SI no.8B of Such Part-A OI |
| 144 | In Schedule BP, S. No. 32 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" and the sum of amount shown in S. No. 10.h."Total amount allowable under section 43B(total of 10a to 10g)" are inconsistent | The value at field (A32) of schedule BP should be equal to the value at S. No. 10h of schedule Part A - OI. |
| 145 | The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI . | The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI . |
| 146 | The value at S. No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ SI no.52of Part A P&L-Ind AS) | The value at S. No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52)of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ SI no.52of Part A P&L-Ind AS) |
| 147 | Schedule BP, S. No. 5d should be equal to 5a+5b+5cn | S. No. A5d should be equal to A(5a+5b+5cn) |
| 148 | Schedule BP, Business income remaining after set off should be equal to Income of current year after Business loss set off | S. No. F column 3 should be equal to column 1-column 2 Note: Rule will be applicable only when 1 is greater than 2 |
| 149 | In schedule BP , S. No. 37(i) should be equal to 61(ii) of schedule P&L | If S. No. 37(i) is not equal to 61(ii) of schedule P&L |
| 150 | In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI | In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI |

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| 151 | In Schedule BP, "Depreciation allowable under section 32(1)(i)", is claimed whereas "Nature of business" mentioned by the taxpayer is other than power sector. | (i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008 Or (ii) the value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero AND In schedule nature of Business, all three rows must contain different nature of business codes. |
| 152 | In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank | If S. No. C50 is not equal to zero and S. No. C51 is null |
| 153 | The Income/receipts, that have been reduced at S. No. 3 and/or S. No. 5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c.', | 4D of Part A trading account+ 14(xii)+62(a) of Part A P&L, OR 4D of Part A trading account Ind AS + 14(xii) of Part A P&L Ind AS is more than the amount shown in Schedule BP S. No. 3a+3b+3c+5d If 4D of Part A trading account+ 14(xii)+62(a) of Part A P&L, OR 4D of Part A trading account Ind AS + 14(xii) of Part A P&L Ind AS is negative then comparison will be done as below 4D of Part A trading account+ 14(xii)+62(a) of Part A P&L, OR 4D of Part A trading account Ind AS + 14(xii) of Part A P&L Ind AS - S. No. 14v or 14vi or 14vii or 14viii or 14ix of Part A P&L OR Part A P&L Ind AS, PROVIDED ANY OF THE FIELDS from 14v to 14ix of Part A P&L OR Part A P&L Ind AS IS NEGATIVE is more than the amount shown in Schedule BP S. No. 3a+3b+3c+5d |
| 154 | Amounts reported in Part A OI at S. No. 5f i.e " Total amount not credited to p&l account" should be offered to tax at sl no. 23"Any other item of addition under section 28 to 44DA" and/or 24"others" of schedule BP | S. No. 23+24(e) of schedule BP is less than sum of S. No. 5(a+b+c+d+e) of Part A OI |
| 155 | Part A OI S. No. 3a should be equal to column 11a(iii) of schedule ICDS | If S. No. 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS |
| 156 | Part A OI S. No. 3b should be equal to column 11b(iii) of schedule ICDS | If S. No. 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS |
| 157 | Part A OI, S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e | S. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e |

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| 158 | In Schedule Part A-OI, sl. No. 6 , Total amount disallowable under section 36 should be equal to sum of individual amounts at S. No. 6. | In Schedule Part A-OI, sum of S. No. 6a to 6r is not equal to S. No. 6s |
| 159 | In Schedule Part A-OI, S. No. 7.Total amount disallowable under section 37 should be equal to sum of individual amounts at S. No. 7. | If the SUM of SI.No. (7a to 7j) of Part A-OI, is NOT EQUAL to SI.No. (7K). |
| 160 | In Schedule Part A-OI, S. No. 8A.j. Total amount disallowable under section 40 should be equal to sum of S. No. 8A.a to S. No. 8Ai | If the SUM of SI.No. (8Aa to 8Ai) of Part A-OI, is NOT EQUAL to SI.No. (8Aj). |
| 161 | In Schedule Part A-OI, S. No. 9.Total amount disallowable under section 40A should be equal to sum of individual amounts at S. No. 9 | If the SUM of SI.No. (9a to 9e) of Part A-OI, is NOT EQUAL to SI.No. (9f). |
| 162 | In Schedule Part A-OI, S. No. 10.h.Total amount allowable under section 43B and sum of S. No. 10a to S. No. 10g are inconsistent. | If the SUM of SI.No. (10a to 10g) of Part A-OI, is NOT EQUAL to SI.No. (10h). |
| 163 | In Schedule Part A-OI, S. No. 11h.Total amount disallowable under section 43B and sum of S. No. 11a to S. No. 11g are inconsistent. | If the SUM of SI.No. (11a to 11g) of Part A-OI, is NOT EQUAL to SI.No. (11h). |
| 164 | In Schedule OI, S. No. 12i is not consistent with sum of S. No. 12a to 12h | If the SUM of SI.No. (12a to 12h) of Part A-OI, is NOT EQUAL to SI.No. (12i). |
| 165 | Current year STCG loss in Sch CFL should be equal to Table E of Sch CG | The value in S.No. 9cxv of Short Term Capital Loss in Sch CFL is not equal to ((2x+3x+4x+5x) of item E of schedule CG). This rule will not be applicable if return is filed u/s 139(4) |
| 166 | Current year LTCG loss in Sch CFL should be equal to Table E of Sch CG | The value in S.No. 10cxv of Long Term Capital Loss in Sch CFL is not equal to ((6x+7x+8x)of item E of schedule CG) This rule will not be applicable if return is filed u/s 139(4) |
| 167 | Current year HP loss in CFL should be equal to Sch CYLA | Value in 4c(xv) of Schedule CFL is not equal to 2xviii of Schedule CYLA. |
| 168 | Current year loss from owning & maintaining race horses in schedule CFL should be equal to S. No. 8 of Sch OS | Value in 11xv of Schedule CFL should be equal to (-1) value Multiplied by S.No. 8e of Sch OS . This rule will not be applicable if return is filed u/s 139(4) |
| 169 | Current Year Loss from life insurance business u/s 115B in CFL should be equal to S. No. E(iv) of schedule BP | Value in 8xv of Schedule CFL is not equal to E(iv) of Table E of schedule BP multiplied by (-1) of Schedule BP. This rule will not be applicable if return is filed u/s 139(4) |

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| 170 | Schedule BFLA S. No. 2(i)"Brought forward HP Loss" should be equal to S. No. 4c (xiv)"Adjustment of above losses in Schedule BFL " of CFL | Schedule BFLA S. No. 2(i) is not equal to S. No. 4c(xiv) of CFL |
| 171 | Schedule BFLA S. No. 2xvi should be equal to sum of S. No. (2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv) | If value at field 2xvi is not equal to the sum of S. No. (2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv) |
| 172 | Schedule BFLA S. No. xvii should be equal to sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv) | If value at field xvii is not equal to the sum of S. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv) |
| 173 | In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off should be equal to total of Col. 7 of UD | In Sch BFLA , the total value in Column no 4xvi Brought forward allowance under section 35(4) set off is NOT EQUAL TO total of Col. 7 of UD |
| 174 | In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off Should be equal to total of Col. 4 of UD | In Sch BFLA , the total value in Column no 3xvi Brought forward depreciation set off is NOT EQUAL TO total of Col. 4 of UD |
| 175 | Schedule BFLA S. No. 1i should be equal to S. No. (5ii of schedule CYLA) | If value at field 1i is not equal to S. No. (5ii of schedule CYLA) |
| 176 | Schedule BFLA S. No. 1ii should be equal to sl no (5iii of schedule CYLA) | If value at field 1ii is not equal to sl no (5iii of schedule CYLA) |
| 177 | Schedule BFLA S. No. 1iii should be equal to sl no (5iv of schedule CYLA) | If value at field 1iii is not equal to sl no (5iv of schedule CYLA) |
| 178 | Schedule BFLA S. No. 1iv should be equal to sl no (5v of schedule CYLA) | If value at field 1iv is not equal to sl no (5v of schedule CYLA) |
| 179 | Schedule BFLA S. No. 1v should be equal to sl no (5vi of schedule CYLA) | If value at field 1v is not equal to sl no (5vi of schedule CYLA) |
| 180 | Schedule BFLA S. No. 1vi should be equal to sl no (5vii of schedule CYLA) | If value at field 1vi is not equal to sl no (5vii of schedule CYLA) |
| 181 | Schedule BFLA S. No. 1vii should be equal to sl no (5viii of schedule CYLA) | If value at field 1vii is not equal to sl no (5viii of schedule CYLA) |
| 182 | Schedule BFLA S. No. 1viii should be equal to sl no (5ix of schedule CYLA) | If value at field 1viii is not equal to sl no (5ix of schedule CYLA) |
| 183 | Schedule BFLA S. No. 1ix should be equal to sl no (5x of schedule CYLA) | If value at field 1ix is not equal to sl no (5x of schedule CYLA) |
| 184 | Schedule BFLA S. No. 1x should be equal to sl no (5xi of schedule CYLA) | If value at field 1x is not equal to sl no (5xi of schedule CYLA) |
| 185 | Schedule BFLA S. No. 1xi should be equal to sl no (5xii of schedule CYLA) | If value at field 1xi is not equal to sl no (5xii of schedule CYLA) |
| 186 | Schedule BFLA S. No. 1xii should be equal to sl no (5xiii of schedule CYLA) | If value at field 1xii is not equal to sl no (5xiii of schedule CYLA) |
| 187 | Schedule BFLA S. No. 1xiii should be equal to sl no (5xiv of schedule CYLA) | If value at field 1xiii is not equal to sl no (5xiv of schedule CYLA) |
| 188 | Schedule BFLA S. No. 1xiv should be equal to sl no (5xv of schedule CYLA) | If value at field 1xiv is not equal to sl no (5xv of schedule CYLA) |
| 189 | Schedule BFLA S. No. 1xv should be equal to sl no (5xvi of schedule CYLA) | If value at field 1xv is not equal to sl no (5xvi of schedule CYLA) |
| 190 | In schedule CYLA Sl. No. 2xvii cannot be more than Rs. 200000 | Sl. No. 2xvii cannot be more than Rs. 200000 |

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| 191 | In Schedule CYLA HP loss should be equal to S. No. 4 of Schedule HP | If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)]. |
| 192 | In schedule CYLA , OS Loss should be equal to loss specified in S. No. 6 of Sch OS | If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to[(-1) value Multiplied by (6 of Schedule OS)]. |
| 193 | In Schedule CYLA, S. No. 4xvii i.e Total loss set off should be equal to sum of (4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi) | Value in , S. No. 4xvii i.e Schedule CYLA is not equal to sum of (4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi) |
| 194 | In Schedule CYLA, S. No. 2xviii Loss remaining after set-off should be equal to the output of S. No. 2i-2xvii | Value in 2xviii of Schedule CYLA is not equal to output of S. No. 2i-2xvii |
| 195 | In Schedule CYLA, S. No. 3xviii i.e. Loss remaining after set-off should be equal to the output of S. No. 3i-3xvii | Value in 3xviii of Schedule CYLA is not equal to output of S. No. 3i-3xvii |
| 196 | In Schedule CYLA, S. No. 4xviii i.e. Loss remaining after set-off should be equal to the output of S. No. 4i-4xvii | Value in 4xviii of Schedule CYLA is not equal to output of S. No. 4i-4xvii |
| 197 | In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4 | In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4 |
| 198 | In Schedule CYLA S. No. 1v , Speculative Income should be equal to S. No. 3ii of Table F Schedule BP | Value in 1v of Schedule CYLA is not equal to F3ii of Schedule BP |
| 199 | In Schedule CYLA, S. No. 1vi "Specified business Income" should be equal to S. No. 3iii of Table F of Schedule BP | Value in 1vi of Schedule CYLA is not equal to F3iii of Schedule BP |
| 200 | In Schedule CYLA,S. No. 1vii " Short term capital gain @15% should be equal to S. No. 9ii of item E of Schedule CG | Value in 1vii of Schedule CYLA is not equal to S. No. 9ii of item E of schedule CG |
| 201 | In Schedule CYLA, ,S. No. 1viii " Short term capital gain @30%" should be equal to S. No. 9iii of item E of Schedule CG | Value in 1viii of Schedule CYLA is not equal to S. No. 9iii of item E of schedule CG |
| 202 | In Schedule CYLA,,S. No. 1ix" Short term capital gain taxable at applicable rates" should be equal to S. No. 9iv of item E of Schedule CG | Value in 1ix of Schedule CYLA is not equal to S. No. 9iv of item E of schedule CG |
| 203 | In Schedule CYLA ,S. No. 1x "Short term capital gain taxable at special rates in India as per DTAA" should be equal to S. No. 9v of item E of | Value in 1x of Schedule CYLA is not equal to S. No. 9v of item E of schedule CG |

| | Schedule CG | |
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| 204 | In Schedule CYLAS. No. 1xi " Long term capital gain taxable @10%" should be equal to S. No. 9vi of item E of Schedule CG | Value in 1xi of Schedule CYLA is not equal to S. No. 9vi of item E of schedule CG |
| 205 | In Schedule CYLA,S. No. 1xii " Long term capital gain taxable @20%" should be equal to S. No. 9vii of item E of Schedule CG | Value in 1xii of Schedule CYLA is not equal to S. No. 9vii of item E of schedule CG |
| 206 | In Schedule CYLA,S. No. 1xiii " Long term capital gain taxable at special rates in India as per DTAA" should be equal to S. No. 9viii of item E of Schedule CG | Value in 1xiii of Schedule CYLA is not equal to S. No. 9viii of item E of schedule CG |
| 207 | In Schedule CYLA,S. No. 1xiv " Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax)" should be equal to S. No. 6 of Schedule OS | Value in 1xiv of Schedule CYLA is not equal to S. No. 6 of schedule OS(provided 6 is positive) |
| 208 | In Schedule CYLA,S. No. 1xv " Profit from owning and maintaining race horses" should be equal to S. No. 8e of Schedule OS | Value in 1xv of Schedule CYLA is not equal to S. No. 8e of schedule OS (provided that 8e is positive) |
| 209 | Schedule RA, total donation should be equal to donation in cash + donation in other mode | If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode |
| 210 | Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash | If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash Total of Cash donation is not equal to sum of individual rows |
| 211 | 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 Other modeis not equal to sum of individual rows |
| 212 | Schedule RA, Total donation should be equal to bifurcation of total donation | If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows |
| 213 | Schedule 10AA vale at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction" | Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction" |
| 214 | Schedule ICDS S. No. 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive | If value at field 11a is not equal to the sum of S. No. (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive |
| 215 | Schedule ICDS S. No. 11b should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if | If value at field 11b is not equal to the sum of S. No. (I+II+III+IV+V+VI+VII+VIII+IX+X) if result |

| | negative | is negative |
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| 216 | In Schedule TPSA, Income tax payable is less than 18% of amount of primary adjustment | In Schedule TPSA, S. No. 2a is less than 18% of S. No. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time" |
| 217 | In Schedule TPSA, Surcharge is less than 12% of amount of Additional income tax payable | In Schedule TPSA, S. No. 2b is less than 12% of (2a "Additional Income tax payable) |
| 218 | In Schedule TPSA, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge | In Schedule TPSA, S. No. 2c is less than 4% of (2a +2b) |
| 219 | In Schedule TPSA, total additional tax payable is less than sum of Additional income tax payable+Surcharge+Health & education cess | In Schedule TPSA, S. No. 2d is less than sum of (2a +2b+2c) |
| 220 | In Schedule TPSA, the amount in taxes paid is greater than sum of amount deposited | In Schedule TPSA, S. No. 3 is greater than sum of amount deposited in Row 9 |
| 221 | In Schedule TPSA, the net tax payable is not equal to the difference of total additional tax payable and taxes paid | In Schedule TPSA, S. No. 4 is not equal to (2d-3) |
| 222 | In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" and schedule TPSA is blank | In Schedule Part A-OI, S. No. 17 flag is yes and Schedule TPSA is blank |
| 223 | In schedule TPSA , Date at which tax is deposit cannot be after System Date | In schedule TPSA, field "Date" cannot be after Sytem date |
| 224 | If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L cannot be blank | Audit information, S. No. b is Yes and Part A BS and Part A P&L or PART A BS (INDAS) and PART a P & L (IndAS) are blank (i.e.,Zero or Null) |
| 225 | In Schedule ESR, S. No. 4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and S. No. 3-S. No. 2 are inconsistent. | The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR. |
| 226 | Schedule ESR S. No. xv s not equal to sum of S. No. i+ii+iii+iv+v+vi+vii+viii+ix | If the value at field x is not equal to sum of S. No. i+ii+iii+iv+v+vi+vii+viii+ix |
| 227 | Schedule DPM, S. No. 6 should be equal to sum of S. No. 3b+4-5, or 0 if the value is negative | If the Value at field 6 is not equal to sum of S. No. 3b+4-5. Zero if result is negative Note: If (3b+4-5) is -ve than rule shall not apply. |
| 228 | Schedule DPM, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative | If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative |
| 229 | S. No. 15 in Schedule DPM should be sum of S. No. (10+11+12+13+14) | The value at field (15) of schedule DPM should be equal to sum of sr No. (10+11+12+13+14). |

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| 230 | S. No. 17 in Schedule DPM should be sum of S. No. (15-16) | The value at field (17) of schedule DPM should be equal to sum of sr No. (15-16). Note -> Rule shall be applicable only when 15-16 is greater than 0 |
| 231 | Schedule DPM Written down value on the last day of previous year should be equal to S. No. 6+ 9 -15, or 0 if the value is negative | S. No. 21 should be equal to S. No. 6+ 9 -15 and if the sum is negative then the value shall be 0 |
| 232 | Schedule DOA Amount on which depreciation at full rate to be allowed should be equal to S. No. 3 + 4 -5 or 0 if the value is negative | If the Value at field 6 is not equal to sum of S. No. 3+4-5. Zero if result is negative |
| 233 | Schedule DOA, S. No. 9 should be equal to difference between S. No. 7-8 or 0 if the value is negative | If the Value at field 9 is not equal to difference of S. No. 7-8. Zero if result is negative |
| 234 | S. No. 12 in Schedule DOA should be sum of S. No. (10+11) | The value at field (12) of schedule DOA should be equal to sum of S. No. (10+11). |
| 235 | S. No. 14 in Schedule DOA should be equal to S. No. 12-13 | S. No. 14 in Schedule DOA should be equal to S. No. 12-13 |
| 236 | Schedule DOA S. No. 18 should be equal to S. No. 6+9-12 | If the Value at field 18 is not equal to S. No. 6+9-12 or Zero if result is negative |
| 237 | Schedule DEP, Total depreciation on plant and machinery should be equal to sum of S. No. 1a + 1b + 1c+1d | S. No. 1d of schedule DEP should be equal to sum of 1a + 1b + 1c+1d |
| 238 | Schedule DEP, total depreciation on building should be equal to sum of S. No. 2a + 2b + 2c | S. No. 2d of schedule DEP should be equal to sum of S. No. 2a + 2b + 2c |
| 239 | Schedule DEP, total depreciation should be equal to sum of S. No. 1e+2d+3+4+5 | S. No. 6 of schedule DEP should be equal to sum of S. No. 1e+2d+3+4+5 |
| 240 | Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to S. No. 17i or 18i of schedule DPM as applicable | S. No. 1a of schedule DEP should be equal to S. No. 17i or 18i of schedule DPM |
| 241 | Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to S. No. 17ii or 18ii of schedule DPM as applicable | S. No. 1b of schedule DEP should be equal to S. No. 17ii or 18ii of schedule DPM |
| 242 | Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to S. No. 17iii or 18iii of schedule DPM as applicable | S. No. 1c of schedule DEP should be equal to S. No. 17iii or 18iii of schedule DPM |
| 243 | Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to S. No. 17iv or 18iv of schedule DPM as applicable | S. No. 1d of schedule DEP should be equal to S. No. 17iv or 18iv of schedule DPM |
| 244 | Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to S. No. 14ii or 15ii of schedule DOA as applicable | S. No. 2a of schedule DEP should be equal to S. No. 14ii or 15ii of schedule DOA |
| 245 | Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to S. No. 14iii or 15iii of schedule DOA as applicable | S. No. 2b of schedule DEP should be equal to S. No. 14iii or 15iii of schedule DOA |

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| 246 | Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to S. No. 14iv or 15iv of schedule DOA as applicable | S. No. 2c of schedule DEP should be equal to S. No. 14iv or 15iv of schedule DOA |
| 247 | Schedule DEP block of furniture and fittings should be equal to S. No. 14v or 15v of schedule DOA as applicable | S. No. 3 of schedule DEP should be equal to S. No. 14v or 15v of schedule DOA |
| 248 | Schedule DEP block of intangible assets should be equal to S. No. 14vi or 15vi of schedule DOA as applicable | S. No. 4 of schedule DEP should be equal to S. No. 14vi or 15vi of schedule DOA |
| 249 | Schedule DEP block of ships should be equal to S. No. 14vii or 15vii of schedule DOA as applicable | S. No. 5 of schedule DEP should be equal to S. No. 14vii or 15vii of schedule DOA |
| 250 | Schedule DCG, Total deemed capital gains on sale of plant and machinery should be equal to sum of S. No. 1a + 1b + 1c+ 1d | If S. No. 1e is not equal to sum of 1a + 1b + 1c+ 1d |
| 251 | Schedule DCG, total deemed capital gains on sale of building should be equal to sum of S. No. 2a + 2b + 2c | If S. No. 2d is not equal to sum of S. No. 2a + 2b + 2c |
| 252 | Schedule DCG, total deemed capital gains on sale of depreciable assets should be equal to sum of S. No. 1e+2d+3+4+5 | If S. No. 6 is not equal to sum of S. No. 1e+2d+3+4+5 |
| 253 | Schedule DCG plant and machinery block entitled for depreciation at 15% should be equal to S. No. 20i of schedule DPM | S. No. 1a of schedule DCG is not equal to S. No. 20i of schedule DPM |
| 254 | Schedule DCG plant and machinery block entitled for depreciation at 30% should be equal to S. No. 20ii of schedule DPM | S. No. 1b of schedule DCG is not equal to S. No. 20ii of schedule DPM |
| 255 | Schedule DCG plant and machinery block entitled for depreciation at 40% should be equal to S. No. 20iii of schedule DPM | S. No. 1c of schedule DCG is not equal to S. No. 20iii of schedule DPM |
| 256 | Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to S. No. 20iv of schedule DPM | S. No. 1d of schedule DCG is not equal to S. No. 20iv of schedule DPM |
| 257 | Schedule DCG block of building entitled for depreciation at 5% should be equal to S. No. 17ii of schedule DOA | S. No. 2a of schedule DCG is not equal to S. No. 17ii of schedule DOA |
| 258 | Schedule DCG block of building entitled for depreciation at 10% should be equal to S. No. 17iii of schedule DOA | S. No. 2b of schedule DCG is not equal to S. No. 17iii of schedule DOA |
| 259 | Schedule DCG block of building entitled for depreciation at 40% should be equal to S. No. 17iv of schedule DOA | S. No. 2c of schedule DCG is not equal to S. No. 17iv of schedule DOA |
| 260 | Schedule DCG block of furniture and fittings should be equal to S. No. 17v of schedule DOA | S. No. 3 of schedule DCG is not equal to S. No. 17v of schedule DOA |
| 261 | Schedule DCG block of intangible assets should be equal to S. No. 17vi of schedule DOA | S. No. 4 of schedule DCG is not equal to S. No. 17vi of schedule DOA |

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| 262 | Schedule DCG block of ships should be equal to S. No. 17vii of schedule DOA | S. No. 5 of schedule DCG is not equal to S. No. 17vii of schedule DOA |
| 263 | The Amount claimed in A6e of Schedule CG should be equal to value of pt. 6 of Sch DCG | The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG |
| 264 | Part A Manufacturing Account, Total of Opening Inventory S. No. 1Aiii should be equal to 1Ai+1Aii | Total of Opening Inventory S. No. 1Aiii is not equal to 1Ai+1Aii |
| 265 | Part A Manufacturing Account, Total of Direct expenses should be equal to the total of break-up of direct expenses | Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii |
| 266 | Part A Manufacturing Account, Total Factory overheads should be equal to the sum of break-up of Factory overheads | Total Factory overheads as per S. No. 1Evii is not equal to the total of S. No. (Ei+Eii+Eiii+Eiv+Ev+Evi) |
| 267 | Part A Manufacturing Account, Total debits to manufacturing account as per S. No. 1F should be equal to S. No. 1(Aiii+B+C+D+Evii) | Total debits to manufacturing account as per S. No. 1F is not equal to S. No. 1(Aiii+B+C+D+Evii) |
| 268 | In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock | In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent |
| 269 | Part A Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account (1F - 2) should be equal to 1F-2 | S. No. 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2 |
| 270 | Part A Manufacturing Account, Negative signs should not be allowed other than in S. No. 3 | Value at field other than S. No. 3 of Manufacturing account is negative |
| 271 | In schedule, Part A-Trading Account the breakup of other operating revenue is not consistent with total other operating revenue (Sr No. 4.Aiiic). | In Part A -Trading Account-sum of S. No. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c) |
| 272 | 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. No.4A(i)+4A(ii)+4A(iiic) and value at Sl no. 4A(iv) are inconsistent |
| 273 | Part A Trading Account, the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied in S. No. 4Cix" should be equal to sum of its break-up | In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in S. No. 4Cix is not equal to total of S. No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii |
| 274 | Part A Trading Account, Total revenue from operations in S. No. 4D should be equal to (Aiv + B +Cix) | Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix) |
| 275 | Part A Trading Account, Direct expenses in S. No. 9 should be equal to sum of 9i+9ii+9iii | Direct expenses in S. No. 9 is not equal to sum of 9i+9ii+9iii |
| 276 | Part A Trading Account, Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii should be equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi | Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi |

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| 277 | Part A Trading Account, Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 should be equal to S. No. sum of S. No. (6-7-8-9-10xii-11) | Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 is not equal to S. No. (6-7-8-9-10xii-11) |
| 278 | Part A Trading Account, Negative signs should not be allowed other than in S. No. 11 and/or 12 | Value at field other than S. No. 11 and/or 12 of Trading account is negative |
| 279 | S. No. 11 of Part A trading Account "Cost of goods produced – Transferred from Manufacturing Account" should be equal to Part A Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account | S. No. 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to S. No. 3 of Part A Manufacturing Account-Cost of Goods Produced – transferred to Trading Account. |
| 280 | Part A P&L, S. No. 13 Gross profit transferred from Trading Account should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account | S. No. 13 Gross profit transferred from Trading Account of Part A P&L should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account |
| 281 | In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at S. No. 14.xic shall be equal to sum of S. No. 14.x.(ia + ib) | In schedule Part A-P & L, the break up of Any Other Income at S. No. 14.xi "total" shall be equal to sum of S. No. 14.x.(ia + ib+n) |
| 282 | In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent. | Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) is not equal to total of other income in Schedule Part A- P&L |
| 283 | Part A P&L, S. No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of S. No. 13+14xii | In part A P& L sl no. 15 should be equal to sum of 13+14xii |
| 284 | Part A P&L, If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank | If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank |
| 285 | Part A P&L, S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x | S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x |
| 286 | In Sch P&L , if breakup of insurance shall be consistent with total | S. No. 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of S. No. 23i + 23ii + 23iii + 23iv) |
| 287 | Part A P&L, S. No. 30iii Total of commission should be equal to S. No. 30i+30ii | S. No. 30iii commission should be equal to S. No. 30i+30ii |
| 288 | Part A P&L, S. No. 31iii Royalty should be equal to S. No. 31i+31ii | S. No. 31iii Royalty should be equal to S. No. 31i+31ii |
| 289 | Part A P&L, S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii | S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii |
| 290 | In Sch P&L , breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total | S. No. 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of S. No. 44i + 44ii +44iii |

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| | | +44iv + 44v + 44vi + 44vii + 44viii +44ix |
| 291 | Part A P&L, S. No. 46 Other expenses, total should be equal to sum of individual figures | S. No. 46 Other expenses should be equal to sum of 46i+46ii.....+46n |
| 292 | In Sch P&L , breakup of Bad debts shall be consistent with total | In schedule Part A-P & L, the sum of Bad Debts, amount entered in S. No. 47i + 47ii + 47iii shall be consistent with total of S. No. 47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii) |
| 293 | Part A P&L, S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49 | S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49 |
| 294 | Part A P&L, S. No. 51iii interest should be equal to S. No. 51i+51ii | S. No. 51iii interest should be equal to S. No. 51i+51ii |
| 295 | Part A P&L, S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52 | S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52 |
| 296 | Part A P&L, S. No. 56 Profit after tax should be equal to 53 - 54 - 55 | S. No. 56 Profit after tax should be equal to 53 - 54 - 55 |
| 297 | Part A P&L, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57 | S. No. 58 Amount available for appropriation, should be equal to 56+57 |
| 298 | Part A P&L, S. No. 60 Balance carried to balance sheet in proprietor's account (58 –59) should be equal to S. No. 58 – 59 | S. No. 60 Balance carried to balance sheet in proprietor's account should be equal to S. No. 58 –59 |
| 299 | If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE. | If In Part A P&L "business code" u/s 44AE is selected and income in field 61(i) and/or 61(ii) is zero or null |
| 300 | Part A P&L, Income u/s. 44AE is not consistent with the total of col. "presumptive income u/s. 44AE" | Part A P&L - SI No. 61(ii) is not equal to column 5 "Presumptive income u/s 44AE " |
| 301 | Number of months for which goods carriage was owned by assessee more than 12 months AND / OR total period of holding more than 120 months | In schedule 44AE, individual row for period of holding is more than 12 AND/OR total of all such individual rows is MORE THAN 120. |
| 302 | In profit & loss Account , Presumptive income u/s 44AE should be : 1.- Tonnage<=12MT-Rs. 7500 *no. of months or higher of amount entered 2.-Tonnage >12MT-Tonnage *1000*no. of months or higher of amount entered | In S. No. 61 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months |
| 303 | Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits | If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with |

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| | | zero is not valid. |
| 304 | The name as entered by you in the return does not match with the name as per the PAN date base. | The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base. |
| 305 | If the original return is filed under section 142(1) then tax payer cannot file revised return | If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1) |
| 306 | Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return. | In Part A General, Return is being filed by Representative Assessee but the PAN quoted in return is not same as the PAN who is trying to upload the return. |
| 307 | In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down | Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled. |
| 308 | In Sch 80G Donee PAN is same as "Assessee PAN" or "PAN at Verification" | If "PAN of the donee" in Sch 80G (if filled) is equal to PAN entered in Part A General or as entered in verification part |
| 309 | If Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished | Audit information, S. No. b and c if the flag is 'Y' and S. No. C(1) to C(7) are blank |
| 310 | Field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB cannot be blank | You are liable to select Yes/NO in Part A general Information-Audit Information (A2) |
| 311 | If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB as no, a2i cannot be left blank | Audit Information, Sl. No. a2i cannot be blank, if a2 is selected as no |
| 312 | If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees as Yes, a2ii cannot be left blank | Audit Information, Sl. No. a2ii cannot be blank, if a2i is selected as Yes |
| 313 | If Assessee selects field , Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but | Audit Information, Sl. No. a2iii cannot be blank, if a2i is selected as Yes |

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| | does not exceed 5 Crore Rupees as Yes, a2iii cannot be left blank | |
| 314 | In part A general, Date of audit report cannot be greater than system date | "Date of Audit report" in Part A General : Audit Information at C-7 , D(i), D (ii), e(iv) cannot be greater than system date |
| 315 | Taxpayer is a non-resident and showing income under section 115BBF in schedule OS | In Filing status, Residential Status is "Non Resident" and Sl. No. 2cxv of Schedule OS is greater than Zero. |
| 316 | If income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE. | If S. No. 61 nature of business is blank and S. No. 61 (i) and/or 61(ii) is greater than zero |
| 317 | First Three alphabets should be as per list "Tan codes" in field TAN | All fields where TAN is filled by tax payer, for list of Tan Codes "please refer tab "Tan codes" |
| 318 | Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes but schedule DI is not filled | In Part B of Chapter VIA, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule S. No. A of DI is blank |
| 319 | Section and Amount mentioned in schedule DI are not matching with the sections under which deduction is claimed in Schedule VIA Part B- Deductions in respect of certain payments | Section and Amount mentioned in schedule DI S. No. A in column no 1 is not matching with sections (80G, 80GGA and 80GGC) for which amount (system calculated) claimed by taxpayer in Schedule VIA Part B- Deductions |
| 320 | Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA Is yes and Column no 2 of Schedule DI is greater than zero but the amount in column 3 is not filled | If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of S. No. A of schedule DI is greater than zero and column 3 is Null |
| 321 | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 cannot exceed column no 2 of S. No. A of schedule DI | Amount in column no 3 of S. No. A of Schedule DI is more than column no 2 of S. No. A of Schedule DI |
| 322 | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 | In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 |
| 323 | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 | In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 324 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 | In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 |
| 325 | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to | In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. |

| | Col. 4*Col. 10 | 4*Col. 10 |
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| 326 | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) | In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12) |
| 327 | 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 |
| 328 | 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 should be equal to the sum of Sl. No. (1+2+3+4+.....) |
| 329 | In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 | In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 |
| 330 | In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 | In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 |
| 331 | In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 | In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 |
| 332 | In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 | In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 |
| 333 | In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) | In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12) |
| 334 | In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 | In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13 |
| 335 | 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) proviso, Total should be equal to the sum of Sl. No. (1+2+3+4+.....) |
| 336 | In Schedule 80G, Total amount of deduction computed is more than the eligible amount | In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G) |
| 337 | In Sch 80G, if Amount donated in cash in S. No. A is more than Rs. 2000, then deduction u/s 80G will not be allowed. | In Schedule 80G S. No. A / B/ C/D donation in cash is more than Rs. 2000 in each field Note If donation in cash > Rs. 10,000, then eligible amount of donation cannot exceed donation in other mode |
| 338 | In Sch 80G, if Amount donated in cash in S. No. Bis more than Rs. 2000, then deduction u/s 80G will not be allowed. | |
| 339 | In Sch 80G, if Amount donated in cash in S. No. C is more than Rs. 2000, then deduction u/s 80G will not be allowed. | |

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| 340 | In Sch 80G, if Amount donated in cash in S. No. D is more than Rs. 2000, then deduction u/s 80G will not be allowed. | |
| 341 | In Sch 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode |
| 342 | In Sch 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode |
| 343 | In Sch 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode |
| 344 | In Sch 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode |
| 345 | In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii) | In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii) |
| 346 | In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode. | in Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode |
| 347 | In Sch 80GGA, Total Donation should be equal to the sum of (i+ii) | in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii) |
| 348 | In Sch 80GGA, if Amount donated in cash in S. No. D is more than Rs. 10000, then deduction u/s 80GGA will not be allowed. | In Sch 80GGA, Amount donated in cash should not exceed Rs. 10000. If donation in cash > Rs. 10,000, then eligible amount of donation cannot exceed donation in other mode |
| 349 | In Sch 80GGA Donee PAN is same as "Assessee PAN" or "PAN at Verification" | If "PAN of the donee" in Sch 80GGA (if filled) is equal to PAN entered in Part A General or as entered in verification part |
| 350 | In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value. | Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f" in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero This rule is not applicable when section is selected as 115BAB , in Part A general. |
| 351 | In case of Co-owned property the total of assessee's share and co-owner's share should be equal to 100% | In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%. Or If Assessee PAN & Co-owners pan are same |

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| 352 | In Schedule HP, In case of co-owned property Annual value of the property owned should be own percentage share *Annual value . | If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties). |
| 353 | Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero', | In case Co-owned Flag is Y and the assessee's share in co-owned property is "Zero" and value at field "1h" should not be more than zero |
| 354 | In Schedule HP, if annual value lettable value is zero or null then assessee cannot claim municipal tax ', | Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null This rule is not applicable if section 115BAB is selected in Part a General |
| 355 | Interest on borrowed capital of HP should not be greater than 2,00,000 in case where property is self-occupied | If type of House property is selected as "SOP", and value at field 1h +, 2h....+ n..... of Schedule HP is greater than 2 lakh. This rule is not applicable if section 115BAB is selected in Part a General |
| 356 | In Schedule HP, S. No. 4 should be equal to sum of S. No. 1k+.....3 | If the value at field 4 is NOT Equal to Sum of S. No. 1k+.....3 |
| 357 | Type of property is let-out or deemed let out and Gross rent received/ receivable/ lettable value is zero or null | In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero. |
| 358 | In Schedule HP, S. No. 1e - Annual Value should be output of S. No. (1a-1d) | In "Schedule HP" if the value at field 1e is NOT Equal to Sum of S. No. (1a-1d) Note: This rule will be applicable when (a) is greater than (d). |
| 359 | In Schedule HP, S. No. 1d -Total should be output of S. No. (1b+1c) | In "Schedule HP" if the value at field 1d is NOT Equal to Sum of S. No. (1b+1c) |
| 360 | In Schedule HP, S. No. 1i -Total should be output of S. No. (1g+1h) | In "Schedule HP" if the value at field 1i is NOT Equal to Sum of S. No. (1g+1h) |
| 361 | In Schedule HP - S. No. 1k Income from House Property (1f – 1i + 1j) is not equal to sum of 1f – 1i + 1j | In "Schedule HP" if the value at field 1k is NOT Equal to Sum of S. No. (1f-1i+1j) |
| 362 | In Schedule HP, S. No. 3 Pass through income is not equal to the amount of net income/ loss of HP mentioned in Schedule PTI | Schedule HP Sl. No. 3 is not equal to the sum of net income col. 9 of Sl. No. (i) of Sch PTI against all the Names of business trust / investment fund |

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| 363 | In Schedule HP, more than two house is claimed to be self-occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self-occupied property | In Schedule HP, more than two house is claimed to be self-occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than two self-occupied property |
| 364 | 80GGA claimed in Sch VI A but details not provided in Schedule 80GGA | In schedule VI A , value in field 80GGA (Pt. c) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL". |
| 365 | In Schedule OS, S. No. 1 Gross amount chargeable to tax at normal applicable rates is not equal to the sum of S. No. 1a+1b+1c+1d+1e | In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to S. No. 1 |
| 366 | In Schedule OS, S. No. 3c Deduction u/s 57 is not equal to the sum of S. No. 3a+3b | In Schedule OS - Sum of 3a+3b is not equal to 3c) |
| 367 | In Schedule OS, S. No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null and S. No. 3b Depreciation deduction is greater than zero or null | In Schedule OS - 1c is equal to zero or null and S. No. 3b is greater than zero |
| 368 | In Schedule OS, S. No. 7 Income from other sources (other than from owning race horses) is not equal to sum of S. No. 2+6 | In Schedule OS - Sum of S. No. 2+6(enter 0 if negative) is not equal to S. No. 7 |
| 369 | In Schedule OS, S. No. 8e Balance is not equal to sum of S. No. 8a-8b+8c+8d | In Schedule OS - Sum of 8a-8b+8c+8d is not equal to S. No. 8e |
| 370 | In Schedule OS, S. No. 9 Income under the head" Income from Other Sources" is not equal to sum of S. No. (7 +8e) (take 8e as nil if negative) | In Schedule OS - Sum of 7 + 8e(take 8e is zero if negative) is not equal to S. No. 9 Note: This rule will be applicable only if 8e is zero or more than zero |
| 371 | In Schedule OS, S. No. 2, Pass through income in the nature of income from other sources chargeable at special rates should be equal to sum of all the drop downs | In "Schedule OS" if 2d is not equal to sum of all the drop downs |
| 372 | In Schedule OS, S. No. 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv | value at S. No. 1d is not equal to sum of S. No. 1di+1dii+1diii+1div+1dv |
| 373 | Taxpayer is a non-resident and showing income under section 115BBF in schedule BP | In Filing status Residential Status is "Non Resident" and Sl. No. 2cxv of Schedule OS is greater than Zero if value entered at Sl. No. 3d " section 115BBF >0 |
| 374 | In Schedule OS, S. No. 6 Net Income from other sources chargeable at | In Schedule OS - Sum of S. No. 1(after reducing income related to DTAA |

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| | normal applicable rates is not equal to sum of S. No. (1(after reducing income related to DTAA portion)- 3 + 4 + 5) | portion)-3+4+5 should be equal to 6 For Non Residents DTAA income will be reduced only when TRC flag is "Yes" Note: if 1b is -ve, then dtaa from same won't be allowed |
| 375 | In Schedule OS, S. No. 2 Income chargeable to tax at special rate is not equal to the sum of S. No. 2a+2b+2c+2d+2e elements related to Sl. No. 1 | In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 is not equal to S. No. 2 |
| 376 | In schedule OS, S. No. 2e , column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2e , column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y | In schedule OS, S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |
| 377 | In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi) | In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi) |
| 378 | In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115BBDA should be equal to [2d (115BBDA Dividend Income from domestic company) + 115BBDA dropdown of 2e - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS | In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115BBDA (i+ii+iii+iv+v) should be equal to [2c (115BBDA Dividend Income from domestic company) + 115BBDA dropdown of 2d - DTAA 115BBDA - DTAA 115BBDA PTI] of Schedule OS Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income |
| 379 | In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24) (ix) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB | In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24) (ix) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB - DTAA 115BB respectively Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income |

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| 380 | Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG . | Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG . |
| 381 | Value at field "B13" in "Schedule CG" should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11- B12a of Schedule CG . | Value at field "B13" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG . |
| 382 | Value at field "C " in "Schedule CG" should be equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive. | Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B13 of Schedule CG . Note: This rule will applicable only if B13 is positive. |
| 383 | In Schedule CG, Full Value of Consideration (S. No. A1aiii) is zero , therefore expenses u/s 48 (S. No. A1b(iv) cannot be claimed | If in Schedule CG, Full Value of Consideration (S. No. A1aiii) is zero and expenses (S. No. A1b(iv) are more than zero |
| 384 | In Schedule CG, Full Value of Consideration (S. No. A3a) is zero , therefore expenses u/s 48 (S. No. A3b(iv) cannot be claimed. | If in Schedule CG, Full Value of Consideration (S. No. A3a) is zero and expenses (S. No. A3b(iv) are more than zero |
| 385 | In Schedule CG, Full Value of Consideration (S. No. A5aiii) is zero , Therefore , expenses u/s 48 (S. No. A5b(iv) cannot be claimed | If in Schedule CG, Full Value of Consideration (S. No. A5aiii) is zero and expenses (S. No. A5b(iv) are more than zero |
| 386 | In Schedule CG, Full Value of Consideration (S. No. A6aiii) is zero , therefore expenses u/s 48 (S. No. A6b(iv) cannot be claimed | If in Schedule CG, Full Value of Consideration (S. No. A6aiii) is zero and expenses (S. No. A6b(iv) are more than zero |
| 387 | In Schedule CG, Full Value of Consideration (S. No. B1aiii) is zero , therefore expenses u/s 48 (S. No. B1b(iv) cannot be claimed | If in Schedule CG, Full Value of Consideration (S. No. B1aiii) is zero and expenses (S. No. B1b(iv) are more than zero |
| 388 | In Schedule CG, Full Value of Consideration (S. No. B3a) is zero , therefore expenses u/s 48 (S. No. B3b(iv) cannot be claimed | If in Schedule CG, Full Value of Consideration (S. No. B3a) is zero and expenses (S. No. B3b(iv) are more than zero |
| 389 | In Schedule CG, Full Value of Consideration (S. No. B4a) is zero , Therefore expenses u/s 48 (S. No. B4b(iv) cannot be claimed | If in Schedule CG, Full Value of Consideration (S. No. B4a) is zero and expenses (S. No. B4b(iv) are more than zero |
| 390 | In Schedule CG, Full Value of Consideration (S. No. B7aiii) is zero , therefore expenses u/s 48 (S. No. B7b(iv) cannot be claimed | If in Schedule CG, Full Value of Consideration (S. No. B7a) is zero and expenses (S. No. B7b(iv) are more than zero |
| 391 | In Schedule CG, LT CG Pass through income is not equal to the amount of net income/ loss of LT CG mentioned in Schedule PTI | Schedule CG Sl. No. B11 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(b) of Sch PTI against all the Names of business trust / investment fund |

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| 392 | In Schedule CG, STCG Pass through income is not equal to the amount of net income/ loss of STCG mentioned in Schedule PTI | Schedule CG Sl. No. A8 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(a)of Sch PTI against all the Names of business trust / investment fund |
| 393 | 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 of A1(bi+bii+biii) |
| 394 | 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) |
| 395 | In Schedule CG S. No. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d | If in Sch CG A1e is not equal to A(1c-1d) Note: This rule will be applicable when (1c) is greater than (1d). |
| 396 | In Schedule CG S. No. A2c of STCG should be equal to A(2a-2b) | If in Sch CG A2c is not be equal to A(2a-2b) |
| 397 | In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii) | If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii) |
| 398 | In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv) | If in Sch CG A3c is not equal to A(3a-biv) |
| 399 | In Schedule CG S. No. A3e of STCG should be equal to the sum of A(3c+3d) | If in Sch CG A3e is not be equal to A(3c+3d) |
| 400 | In Schedule CG S. No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib) | If in Schedule CG S. No. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib) |
| 401 | In Schedule CG, Sl. No. A5(a)(iii) should be equal to sum of A5[(a)(ic)+(a)(ii)] | If in Sch CG Sl. No. A5(a)(iii) is not equal to sum of A5[(a)(ic)+(a)(ii)] |
| 402 | In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii) | If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii) |
| 403 | 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) |
| 404 | In Schedule CG S. No. A5e of STCG should be equal to the sum of A(5c+5d) | If in Sch CG A5e is not equal to A(5c+5d) |
| 405 | In Schedule CG S. No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib) | If In Schedule CG S. No. A6(a)(ic) is lower of A6(a)(ia) or A6(a)(ib) |
| 406 | In Schedule CG, Sl. No. A6(a)(iii) should be equal to sum of A6[(a)(ic)+(a)(ii)] | If in Sch CG Sl. No. A6(a)(iii) is not equal to sum of A6[(a)(ic)+(a)(ii)] |
| 407 | In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii) | If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii) |
| 408 | 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) |
| 409 | In Schedule CG S. No. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f) | If in Sch CG A6g is not equal to A(6c+6d+6e-6f) |
| 410 | In Schedule CG S. No. A7 of STCG should be equal to the sum of A(aXi + aXn+ b) | If in Sch CG A7 is not equal to A(aXi + aXn+b) |
| 411 | In Schedule CG S. No. A8 of STCG should be equal to the sum of (A8a + A8b + A8c) | If in Sch CG A8 is not equal to (A8a + A8b + A8c) |
| 412 | In schedule CG, Sl. No. B1 biv of LTCCG 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) |

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| 413 | 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) |
| 414 | In Schedule CG S. No. B1e of LTCG should be the difference of B(1c-1d), only if 1c is greater than 1d | If in Sch CG B1e is not equal to B(1c-1d) Note: This rule will be applicable when $c > d$. |
| 415 | In Schedule CG S. No. B2e of LTCG should be the difference of B(2c-2d) | If in Sch CG B2e is not equal to B(2c-2d) |
| 416 | In Schedule CG S. No. B2c of LTCG should be the difference of B(2a-2b) | If in Sch CG B2c is not equal to B(2a-2b) |
| 417 | In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of B3(bi+bii+biii) | If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii) |
| 418 | 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) |
| 419 | 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) |
| 420 | 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) |
| 421 | In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A | In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A |
| 422 | In Schedule CG S. No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib) | If in Sch CG S. No. B7(a)(ic) is lower of B7(a)(ia) or B7(a)(ib) |
| 423 | In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii) | If in Sch CG B7 aiii Total is not equal to sum of B7(a)(ic+ii) |
| 424 | 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) |
| 425 | In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv) | If in Sch CG Sl. No. B7c is not equal to B(7aiii-biv) |
| 426 | In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii) | In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii) |
| 427 | Schedule CG S. No. Eix should be equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii) | If value at field Eix is not equal to the sum of S. No. (ii + iii + iv + v + vi + vii+viii) |
| 428 | Schedule CG S. No. Ex should be equal to difference of i-ix, only if (i) is greater than (x). This rule will be implemented for all columns | If value at field Ex is not equal to the difference of S. No. i-ix Note: This rule will be applicable when (i) is greater than (ix). If (i) is < (ix), then (x) = "0". This rule need to check for all columns (i.e., column 2 to column 8) |
| 429 | Schedule CG S. No. Ei2 should be equal to sum of S. No. (A3e+ A4a+ A8a) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein | If value at field Ei2 is not equal to the sum of S. No. (A3e+ A4a+ A8a) Note: This rule will be applicable only if the sum of S. No. (A3e+ A4a+ A8a) is negative Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag |

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| | | is Yes at column no 7 at S. No. A9 |
| 430 | Schedule CG S. No. Ei3 should be equal to sum of S. No. (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein | <p>If value at field Ei3 is not equal to the sum of S. No. (A5e+ A8b)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A5e+ A8b) is negative</p> <p>Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9</p> |
| 431 | Schedule CG S. No. Ei4 should be equal to sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein | <p>If value at field Ei4 is not equal to the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c)</p> <p>Note: This rule will be applicable only if the sum of S. No. (A1e+A2c+A4b+A6g+A7+A8c) is negative</p> <p>Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9</p> |
| 432 | In Schedule CG, S. No. Ei5 is not equal to S. No. A9b. | <p>Value at field Ei5 is not equal to S. No. A9b</p> <p>Note: This rule will be applicable only if S. No. A9b is negative</p> |
| 433 | Schedule CG S. No. Eii should be equal to sum of S. No. (A3e+A4a+A8a)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein | <p>If value at field Eii is not equal to the sum of S. No. (A3e+A4a+A8a)</p> <p>Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive</p> <p>Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the</p> |

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| | | amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9 |
| 434 | Schedule CG S. No. Eiii should be equal to sum of S. No. (A5e+A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein | <p>If value at field Eiii is not equal to the sum of S. No. (A5e+A8b)</p> <p>Note: This rule will be applicable only if the (A5e+A8b) is positive</p> <p>Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7</p> |
| 435 | Schedule CG S. No. Eiii should be equal to sum of S. No. (A5e+A8b)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein Schedule CG S. No. Eiv should be equal to sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in S. No. A9a & A9b , which is included therein | <p>at S. No. A9</p> <p>If value at field Eiv is not equal to the sum of S. No. (A1e+A2c+A4b+A6g +A7+A8c)</p> <p>Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive</p> <p>Note : The figures of STCG in this table are the amount computed in respected column (A1 to A8)as reduced by the amount of STCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at S. No. A9</p> |
| 436 | In Schedule CG, S. No. Ev should be equal to S. No. A9b. | <p>Value at field Ev is not equal to S. No. A9b</p> <p>Note: This rule will be applicable only if S. No. A9b is positive</p> |
| 437 | There is inconsistency in the CG or assessee is claiming deduction u/s 54 more than the specified limit | <p>Deductions claimed under respective section in STCG and LTCG is not matching with Table D.</p> <p>(Eg: amount claimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"</p> |

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| 438 | Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8) | If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8) Note : If negative, restrict to Zero. |
| 439 | In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA | In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA |
| 440 | In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA | In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA |
| 441 | In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA | In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 5vii of schedule BFLA |
| 442 | In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA | In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA |
| 443 | In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA | In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA |
| 444 | In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA | In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA |
| 445 | In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA | In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 5xi of schedule BFLA |
| 446 | In schedule 10AA, Amount of deduction is greater than zero but S. No. B of schedule DI is not filled | Amount of deduction as per schedule 10AA is greater than zero but schedule DI is not filled |
| 447 | Undertakings and Amounts mentioned in schedule 10AA are not matching with undertaking & amount of deduction mentioned in S. No. B of Schedule DI | Undertakings and Amounts of deduction as per schedule 10AA is not matching with Undertaking & amount of deduction as mentioned in column 1 & 2 of Sl. No. B schedule DI |
| 448 | Details in Schedule 10AA are filled but the Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is blank | Details in Schedule 10AA are filled but the Column 3 of Schedule DI Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 is not filled |
| 449 | Details in Schedule 10AA are filled but answer to question "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020" is not provided | Details in Schedule 10AA are filled but answer to question in Column 4 "Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020" is not filled |
| 450 | Section & amounts mentioned in S. No. C in schedule DI are not matching with the sections& amount as per S. No. B10a of Long term capital gains of | Section & Amount mentioned in schedule DI S. No. C column no 1 & 2 is not matching with sections S. No. B10a of Long term capital gains of Schedule |

| | Schedule CG | CG |
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| 451 | Section & amounts mentioned in S. No. C in schedule DI are not matching with the sections&amount as per S. No. A7a of short term capital gains of Schedule CG | Section & Amount mentioned in schedule DI S. No. C column no 1 & 2 is not matching with sections S. No. A7a of short term capital gains of Schedule CG |
| 452 | S. No. 1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income. | S. No. 1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income. |
| 453 | In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns. | In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns. |
| 454 | In "Schedule EI" ' Total income not chargeable to tax as per DTAA' should be equal to the total of amount entered in "Amount of Income" | In "Schedule EI" in total of Other exempt income, should be equal to value entered in individual columns. |
| 455 | 115B income from life insurance business in schedule SI should be equal to balance income post BFLA | Income offered in schedule SI under 115B income from life insurance business is not equal to corresponding income in column no 5 of schedule BFLA |
| 456 | Total of Annual value of Outward Supplies as per the GST returns filed should be consistent with the break-up column | Total of Annual Value of Outward supplies as per GST return should be equal to the sum of breakup of each field Column 3 of GST schedule |
| 457 | In Part BTI, Deemed income under section 115JB is not equal to S. No. 9 of Schedule MAT | The value in pt 18 of Part BTI is not equal to pt.3 of Schedule MAT |
| 458 | In Schedule BP, Income reduced from Row no A5 and claimed to be offered under schedule EI, but receipts shown in schedule EI is less than amount reduced from schedule BP A5 | In Schedule BP, Row no A5d value is more than the SUM of row no. 1,2,3(i),4, 5 and 6 in Exempt income Schedule |
| 459 | In schedule BP, S. No. A.21. Deemed income under section 32AC/32AD/33AB/33ABA/35ABA/35ABB/35AC/40A(3A)/33AC/72A/80HHD/80-IA and sum of amount entered in S. No. 21a+21b+21c+21d+21e+21f+21g+21h+21i+21j+21k+21l are inconsistent | In Schedule BP, value at SI no.A21 is not equal to sum of values at S. No. A(21a+21b+21c+21d+21e+21f+21g+21h+21i+21j+21k+21i) |
| 460 | In schedule BP, S. No. A.24.Any other income not included in profit and loss account/any other expense not allowable and the sum of amount entered in S. No. 24(a to e) Are inconsistent | The value at field A24 of schedule BP should be equal to sum of S. No. 24(a+b+c+d+e) |
| 461 | In schedule BP, S. No. E(iv) "Income from life insurance business referred to in section 115B" should be equal to sum of amount entered in S. No. E(i)+E(ii)-E(iii) and E(ii) and E(iii) should | The value at field E(iv) of schedule BP should be equal to sum of S. No. E(i)+E(ii)-E(iii) Also E(ii) & E(iii) should be always equal |

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| | be equal to Zero /Null | to zero/Null |
| 462 | Schedule BP, S. No. 24 should be minimum equal to total of schedule ESR in case total of ESR is negative | S. No. 24 of schedule BP is less than total of negative values of Col. 3-2 in Schedule ESR |
| 463 | In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 39 is positive Note : only if A39 is +ve. | Value in 1iii of Schedule CYLA is not equal to A39 of Schedule BP Note : only if A39 is +ve. |
| 464 | In schedule CYLA , Value in 1iv should be equal to F3iv of Schedule BP | Value in 1iv of Schedule CYLA is not equal to F3iv of Schedule BP |
| 465 | In Schedule BP, Sl. No. 20 Deemed income under section 41 and the value in field 14 of part A -OI are inconsistent | The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI |
| 466 | 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) | In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) In schedule CG, S. No. A9 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Nonresidents - S. No. A9 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |
| 467 | 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) | In Schedule CG, Sl. No. A8 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act) In schedule CG, S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - S. No. B12 , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y |
| 468 | Assessee is claiming deduction u/s 80G more than qualifying limit. | |
| 469 | In Schedule MAT Whether the financial statements of the company are drawn up in compliance to | If in schedule MAT in S. No. 8 "Y" flag is selected then whole details must be filled in S. No. 8 but if "N" flag is selected |

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| | the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, then S. No. 8 should be mandatory filled. If Flag is N then S. No. 8 should be greyed off and not allowed to be filled | than S. No. 8 must be greyed off. |
| 470 | In Schedule MAT there is an inconsistency in the computation of Book profit S. No. 7 should be sum of S. No. 4+5n-6l | The value at field (7) of schedule MAT should be equal to sum of S. No. (4+ 5n – 6l). |
| 471 | In Schedule MAT Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes. Then S. No. 9. Deemed total income under section 115JB should be sum of (7 + 8e – 8j) | If in schedule MAT in S. No. 8 "Y" flag is selected than value of S. No. 9 must be EQUAL TO sum of (7 + 8e – 8j). |
| 472 | In Schedule MAT, S. No. 5n should be sum of S. No. 5a to 5m | The value at field (5n) of schedule MAT should be equal to sum of S. No. (5a to 5m). |
| 473 | In Schedule MAT, S. No. 6l should be sum of S. No. 6a to 6k | The value at field (6l) of schedule MAT should be equal to sum of S. No. (6a to 6k). |
| 474 | In Schedule MAT, S. No. 5a should be sum of S. No. 54&55 of Schedule P&L | The value at field (5a) of schedule MAT should be equal to sum of values at [S. No. (54+55) of schedule P&L or SL no-(54+55) of Schedule P&L - Ind AS.] |
| 475 | in Schedule MAT S. No. 8A. e should be sum of S. No. 8Aa to 8Ad | The value at field 8(Ae) of schedule MAT should be equal to sum of values at S. No. 8(Aa) to 8(Ad). |
| 476 | in Schedule MAT S. No. 8B. j should be sum of S. No. 8f to 8i | The value at field (8B) of schedule MAT should be equal to sum of S. No. (8Bf to 8Bi). |
| 477 | IN Schedule MAT C S. No. 1, Tax under section 115JB in assessment year 2020-21 should be equal to 1d of PART B-TTI | In Schedule MAT C, Sl.no1 is not equal to Sl.no1d of Part BTTI |
| 478 | In Schedule MAT C, S. No. 2 is not equal to S. No. 2f of Part BTTI | In Schedule MAT C, S. No. 2 is not equal to S. No. 2f of Part BTTI |
| 479 | In Schedule MAT C, S. No. 3 is not equal to S. No. 2-1 if 2 is greater than 1 | In Schedule MAT C, S. No. 3 is not equal to S. No. 2-1 when S. No. 2 is greater than 1 |
| 480 | In Schedule MAT C, S. No. 3 should be equal to zero when S. No. 2 is less than or equal to 1 | In Schedule MAT C, S. No. 3 is not equal to Zero, when S. No. 2 is less than or equal to 1 |

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| 481 | In Schedule MATC, S. No. 5 Amount of tax credit under section 115JAA utilized during the year not equal to Total of item no. 4c xiv | S. No. 5 is not equal to Total (Row xiv) of item no. 4c |
| 482 | In Schedule MATC, S. No. 6 Amount of AMT liability available for credit in subsequent assessment years is not equal to Total of item no. 4Dxiv . | S. No. 6 is not equal to Total (Row xiv) of item no. 4D. |
| 483 | The value in pt. 1a -Tax payable on deemed total income under section 115JB should flow from Sch MAT | The value in pt. 1a -Tax payable on deemed total income under section 115JB of part BTTI is not equal to 10 of Sch MAT |
| 484 | In Part B TTI, the value in Credit under section 115JAA of tax paid in earlier years is more than 5 of Schedule MATC | In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch MATC Note :This rule will be applicable if 2f is more than 1d in Part BTTI. |
| 485 | In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years cannot be claimed if tax payable is as per MAT provisions | NA |
| 486 | If assessee is company under liquidation then schedule OL should be mandatory | The flag at "Whether the assessee company is under liquidation" in Part A - General is "YES" and schedule OL not filled. |
| 487 | If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A - BS - Ind AS . | In Part-A General if "YES" is selected in filed "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then- Value at field (I) of Schedule Part-A-BS "Total Equity and liabilities" AND field (II) of Schedule Part-A-BS "Total Assets" should be EQUAL to ZERO or NULL |
| 488 | If in Part-A general, assessee select "YES" in question "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then assessee must have to fill Part A - P&L -Ind AS. | In Part-A General if "YES" is selected in filed "Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015" then- Value at field (15) of Part A-P&L "Totals of credits to profit and loss account" AND field (53)of Part A-P&L "Profit before taxes" AND |

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| | | field (62a) of Part A-P&L "Gross receipts" AND field (62b) of Part A-P&L "Net profit" should be EQUAL to ZERO or NULL |
| 489 | Part A Manufacturing Account-IndAs, Total of Opening Inventory S. No. 1Aiii should be equal to 1Ai+1Aii | Total of Opening Inventory S. No. 1Aiii is not equal to 1Ai+1Aii |
| 490 | Part A Manufacturing Account-IndAs, Total of Direct expenses should be equal to the total of break-up of direct expenses | Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii |
| 491 | Part A Manufacturing Account-IndAs, Total Factory overheads should be equal to the sym of break-up of Factory overheads | Total Factory overheads as per S. No. 1Evii is not equal to the total of S. No. (Ei+Eii+Eiii+Eiv+Ev+Evi) |
| 492 | Part A Manufacturing Account-IndAs, Total debits to manufacturing account as per S. No. 1F should be equal to S. No. 1(Aiii+B+C+D+Evii) | Total debits to manufacturing account as per S. No. 1F is not equal to S. No. 1(Aiii+B+C+D+Evii) |
| 493 | In Part A Manufacturing Account-IndAs, the total of closing stock should be equal to the sum of break-up of closing stock | In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent |
| 494 | Part A Manufacturing Account-IndAs, S. No. 3 Cost of Goods Produced – transferred to Trading Account (1F - 2) should be equal to 1F-2 | S. No. 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2 |
| 495 | Part A Manufacturing Account-IndAs, Negative signs should not be allowed other than in S. No. 3 | Value at field other than S. No. 3 of Manufacturing account is negative |
| 496 | In schedule, Part A-Trading Account-IndAs-IndAs the breakup of other operating revenue is not consistent with total other operating revenue (Sr No. 4.Aiiic). | In Part A -Trading Account-IndAs-sum of S. No. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c) |
| 497 | In Part A-Trading Account-IndAs, S. No. 4A(iv) "total (i + ii + iiic)" is not equal to sum of Sl. No.4A(i)+4A(ii)+4A(iiic). | In Part A -Trading Account-IndAs- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at Sl no. 4A(iv) are inconsistent |
| 498 | Part A Trading Account-IndAs, the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied in S. No. 4Cix" should be equal to sum of its break-up | In Part A-Trading Account-IndAs the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in S. No. 4Cix is not equal to total of S. No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4 Cviii |

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| 499 | Part A Trading Account-IndAs, Total revenue from operations in S. No. 4D should be equal to (Aiv + B +Cix) | Total revenue from operations in S. No. 4D is not equal to (Aiv + B +Cix) |
| 500 | Part A Trading Account-IndAs, Direct expenses in S. No. 9 should be equal to sum of 9i+9ii+9iii | Direct expenses in S. No. 9 is not equal to sum of 9i+9ii+9iii |
| 501 | Part A Trading Account-IndAs, Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii should be equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi | Duties and taxes, paid or payable, in respect of goods and services purchased as per S. No. 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi |
| 502 | Part A Trading Account-IndAs, Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 should be equal to S. No. sum of S. No. (6-7-8-9-10xii-11) | Gross Profit from Business/Profession - transferred to Profit and Loss account as per S. No. 12 is not equal to S. No. (6-7-8-9-10xii-11) |
| 503 | Part A Trading Account-IndAs, Negative signs should not be allowed other than in S. No. 11 and/or 12 | Value at field other than S. No. 11 and/or 12 of Trading Account-IndAs is negative |
| 504 | S. No. 11 of Part A Trading Account-IndAs "Cost of goods produced – Transferred from Manufacturing Account" should be equal to Part A Manufacturing Account, S. No. 3 Cost of Goods Produced – transferred to Trading Account-IndAs | S. No. 11 of Part A Trading Account-IndAs Cost of goods produced – Transferred from Manufacturing Account is not equal to Sl no. 3 of Part A Manufacturing Account- Cost of Goods Produced – transferred to Trading Account-IndAs. |
| 505 | Part A P&L-IndAS, S. No. 13 Gross profit transferred from Trading Account should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account | S. No. 13 Gross profit transferred from Trading Account of Part A P&L-IndAS should be equal to S. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) of Part A trading account |
| 506 | In schedule Part A-P & L, sum of individual of Any Other Income at S. No. 14.xi shall be equal total amount of "any other income" | In schedule Part A-P & L, the breakup of Any Other Income at S. No. 14.xi "total" shall be equal to sum of S. No. 14.x.(ia + ib+n) |
| 507 | In schedule Part A-P & L, the sum of individual other income and total of other income are inconsistent. | Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) is not equal to total of other income in Schedule Part A- P&L-IndAS-IndAS |
| 508 | Part A P&L-IndAS-IndAS, S. No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of S. No. 13+14xii | In part A P& L sl no. 15 should be equal to sum of 13+14xii |
| 509 | Part A P&L-IndAS-IndAS, If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank | If Si no 22xiia is yes then S. No. 22xiib cannot be Zero or null or blank |
| 510 | Part A P&L-IndAS-IndAS, S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x | S. No. 22xi Compensation to employees should be equal to sum of 22i to 22x |
| 511 | In Sch P&L-IndAS-IndAS , if breakup of insurance shall be consistent with total | S. No. 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of S. No. 23i + |

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| | | 23ii + 23iii + 23iv) |
| 512 | Part A P&L-IndAS-IndAS, S. No. 30iii Total of commission should be equal to S. No. 30i+30ii | S. No. 30iii commission should be equal to S. No. 30i+30ii |
| 513 | Part A P&L-IndAS-IndAS, S. No. 31iii Royalty should be equal to S. No. 31i+31ii | S. No. 31iii Royalty should be equal to S. No. 31i+31ii |
| 514 | Part A P&L-IndAS-IndAS, S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii | S. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to S. No. 32i+32ii |
| 515 | In Sch P&L-IndAS , breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total | S. No. 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of S. No. 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix |
| 516 | Part A P&L-IndAS, S. No. 46 Other expenses, total should be equal to sum of individual figures | S. No. 46 Other expenses should be equal to sum of 46i+46ii.....+46n |
| 517 | In Sch P&L-IndAS , breakup of Bad debts shall be consistent with total | In schedule Part A-P & L, the sum of Bad Debts, amount entered in S. No. 47i + 47ii + 47iii shall be consistent with total of S. No. 47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii) |
| 518 | Part A P&L-IndAS, S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49 | S. No. 50 Profit before interest, depreciation and taxes should be equal to sum of S. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49 |
| 519 | Part A P&L-IndAS, S. No. 51iii interest should be equal to S. No. 51i+51ii | S. No. 51iii interest should be equal to S. No. 51i+51ii |
| 520 | Part A P&L-IndAS, S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52 | S. No. 53 Net profit before taxes should be equal to S. No. 50 – 51iii – 52 |
| 521 | Part A P&L-IndAS, S. No. 56 Profit after tax should be equal to 53 - 54 - 55 | S. No. 56 Profit after tax should be equal to 53 - 54 - 55 |
| 522 | Part A P&L-IndAS, sl. no. 58 Amount available for appropriation, should be equal to 56 + 57 | S. No. 58 Amount available for appropriation, should be equal to 56+57 |
| 523 | Part A P&L-IndAS, S. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation | NA |
| 524 | Part A P&L-IndAS, S. No. 60 Balance carried to balance sheet in proprietor's account (58 –59) should be equal to S. No. 58 –59 | S. No. 60 Balance carried to balance sheet in proprietor's account should be equal to S. No. 58 –59 |
| 525 | Part A P&L IND AS, S. No. 61AViii items that will be reclassified to P&L should be equal to sum of S. No. 61Aito61Avii | S. No. 61AViii items that will be reclassified to P&L should be equal to sum of S. No. 61Ai to 61Avii |

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| 526 | Part A P&L IND AS, S. No. 61BVii items that will be reclassified to P&L should be equal to sum of S. No. 61Bito61Bvi | S. No. 61BVii items that will be reclassified to P&L should be equal to sum of S. No. 61Bito61Bvi |
| 527 | Part A P&L IND AS, S. No. 62 Total comprehensive income should be equal to sum of S. No. (56 + 61A + 61B) | S. No. 62 Total comprehensive income should be equal to sum of S. No. (56 + 61A + 61B) |
| 528 | In Part A-BS IND AS, S. No. 1Aiv should be equal to 1iv(Aii + Aiii) | S. No. 1Aiv should be equal to 1iv(Aii + Aiii) |
| 529 | In Part A-BS IND AS, S. No. 1C should be equal to 1(Aiv + Biii) | S. No. 1C should be equal to 1(Aiv + Biii) |
| 530 | In Part A-BS IND AS, Total non-current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc) | Total non-current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc) |
| 531 | In Part A-BS IND AS, Total of equity and liabilities should be equal to (1C + 2A +2B) | Total of equity and liabilities should be equal to (1C + 2A +2B) |
| 532 | In Part A-BS IND AS, Total of non-current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J) | Total of non-current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J) |
| 533 | Part A-BS IND AS "ASSETS" Total of Current assets should be equal to II(2A + 2B + 2C + 2D) | Total of Current assets should be equal to II(2A + 2B + 2C + 2D) |
| 534 | Part A-BS IND AS "ASSETS" Total of I and Total of II should be matched | in Part A-BS IND AS Total of I and Total of II should be matched |
| 535 | Section 115BA is not applicable to foreign company | Type of company is selected as foreign company and Have you opted for section 115BA is selected as "Yes" |
| 536 | Section 115BAA is not applicable to foreign company | Type of company is selected as foreign company and Have you opted for section 115BAA is selected as "Yes" |
| 537 | Section 115BAB is not applicable to foreign company | Type of company is selected as foreign company and Have you opted for section 115BAB is selected as "Yes" |
| 538 | The date entered in schedule BBS should be between 01/04/2019 to 31.03.2020 for AY 2020-21 | Schedule BBS , field reference "Date" |
| 539 | In Schedule BBS, Surcharge is less than 10% of amount of Additional income tax payable under section 115QA | In Schedule BBS, S. No. 5b is less than 10% of (5a "Additional Income tax payable) |
| 540 | In Schedule BBS, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge | In Schedule BBS, S. No. 5c is less than 4% of (5a +5b) |
| 541 | In Schedule BBS, total tax payable is less then sum of Additional income tax payable+Surcharge+Health & education cess | In Schedule BBS, S. No. 5d is less than sum of (5a +5b+5c) |
| 542 | In Schedule BBS, Additional Income Tax + Interest payable is inconsistent with sum of Total tax payable+ Interest payable u/s 115QB | In Schedule BBS, S. No. 7 s not equal to sum of (5d+6) |

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| 543 | In Schedule BBS, the net tax payable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Positive) | In Schedule BBS, S. No. 10 is not equal to (7-8), if positive |
| 544 | In Schedule BBS, the net tax Refundable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Negative) | In Schedule BBS, S. No. 10 is not equal to (7-8), if negative |
| 545 | Balance Sheet should match. | "S. No. (I) Total equity and liabilities" is NOT EQUAL TO "S. No. (II) Total assets in PART A -BS |
| 546 | Arithmetical check In Part A-BS, S. No. 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) | S. No. 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) |
| 547 | Arithmetical check In Part A-BS S. No. 2iii should be equal to 2i+2ii | S. No. 2iii should be equal to 2i+2ii |
| 548 | Arithmetical check In Part A-BS "Equity and liabilities" S. No. 3E should be equal to (3A + 3B + 3C + 3D) | S. No. 3E should be equal to (3A + 3B + 3C + 3D) |
| 549 | Arithmetical check In Part A-BS, S. No. 4E should be equal to (4A + 4B + 4C + 4D) | S. No. 4E should be equal to (4A + 4B + 4C + 4D) |
| 550 | Arithmetical check In Part A-BS , Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E) | Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E) |
| 551 | Arithmetical check In Part A-BS "Non-Current Assets" Total of fixed assets, S. No. 1Av should be equal to 1(id + iid + iii + iv) | II- Assets S. No. 1Av should be equal to 1(id + iid + iii + iv) |
| 552 | Arithmetical check In Part A-BS "Non-Current Assets" Total of non-current investment, S. No. 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii) | S. No. 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii) |
| 553 | Arithmetical check In Part A-BS , S. No. 1F should be equal to (Av + Bix + C + Dv + Eiii) | S. No. 1F should be equal to (Av + Bix + C + Dv + Eiii) |
| 554 | Arithmetical check In Part A-BS, S. No. 2Aviii should be equal to 2A(ic + ii + iii + iv + v + vi + vii) | S. No. 2Aviii should be equal to 2A(ic + ii + iii + iv + v + vi + vii) |
| 555 | Arithmetical check In Part A-BS ,S. No. 2Bviii should be equal to 2b(i + ii + iii + iv + v + vi + vii) | S. No. 2Bviii should be equal to 2b(i + ii + iii + iv + v + vi + vii) |
| 556 | Arithmetical check In Part A-BS ,S. No. 2Ciii should be equal to 2C(i + ii + iii) | S. No. 2Ciii should be equal to 2C(i + ii + iii) |
| 557 | Arithmetical check In Part A-BS ,S. No. 2Dv should be equal to 2D(i + ii + iii + iv) | S. No. 2Dv should be equal to 2D(i + ii + iii + iv) |
| 558 | Arithmetical check In Part A-BS ,S. No. 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F) | S. No. 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F) |
| 559 | Arithmetical check In Part A-BS , Total of assets should be equal to Se 1F+2G | Total of assets should be equal to Se 1F+2G |
| 560 | In Part A-BS Total of I and Total of II should be matched | in Part A-BS Total of I and Total of II should be matched |

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| 561 | Date entered in schedule DDT cannot be after the system date | Schedule DDT , field reference "Date" |
| 562 | In Schedule DDT, Surcharge is less than 10% of amount of Additional income tax payable under section 115O | In Schedule DDT, S. No. 6b is less than 10% of (6a "Additional Income tax payable) |
| 563 | In Schedule DDT, Health & Education cess is less than 4% of amount of Additional income tax payable+Surcharge | In Schedule DDT, S. No. 6c is less than 4% of (6a +6b) |
| 564 | In Schedule DDT, total tax payable is less than sum of Additional income tax payable+Surcharge+Health & education cess | In Schedule DDT, S. No. 6d is less than sum of (6a +6b+6c) |
| 565 | In Schedule DDT, Additional Income Tax + Interest payable is inconsistent with sum of Total tax payable+ Interest payable u/s 115P | In Schedule DDT, S. No. 8 is not equal to sum of (6d+7) |
| 566 | In Schedule DDT, the net tax payable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Positive) | In Schedule DDT, S. No. 10 is not equal to (8-9), if positive |
| 567 | In Schedule DDT, the net tax Refundable is not equal to the difference of additional income tax+ interest payable - Tax & Interest paid (If Negative) | In Schedule DDT, S. No. 10 is not equal to (8-9), if negative |
| 568 | Part A P&L, S. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation | NA |
| 569 | Income from Insurance Business is claimed under the head BP in SI, but Such BP not filled | In Schedule SI ,the value "Profits and gains of life insurance business" is greater than zero AND Schedule BP is null/Blank |
| 570 | In case of domestic company, PAN entered at "Verification" should match with any of the PAN entered at "Key persons" | In case the domestic company flag is "Yes", PAN entered at "Verification" under Part B TTI should match with any one of the PANs entered at the "PAN" field at all the rows under "Key persons" in Part A-GEN |
| 571 | "Total Tax Payable on Deemed Total Income u/s 115JB" is different with the sum of (Tax Payable on Deemed Income plus Surcharge plus Cess). | In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c) |
| 572 | In Schedule MAT, S. No. 10 tax payable under section 115JB should be equal to 15% / 9% of S. No. 9 as the case may be. This schedule is applicable only if S. No. 9>0 of schedule MAT | S. No. 10 is not equal to 15% of S. No. 9 and IFSC flag is 'N' S. No. 10 is not equal to 9% of S. No. 9 and IFSC flag is 'Y' Note: This rule is applicable if S. No. 9 is greater than 0.Note : Rounding off +5 and -5. |

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| 573 | Assessee claiming deduction u/s 80IC/IE but return is filed after due date i.e. 30th November or due date as per extension | Assessee claiming deduction u/s 80IC/IE in Chapter VIA but and return filing under section is selected as "139(4)" in return (return is filed after due date or due date as per extension) |
| 574 | In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in S. No. 10 should be consistent with all the special incomes [Column no (i)] of Schedule SI | In Schedule B TI, S. No. 10 is not equal to total of column (i) of schedule SI |
| 575 | In schedule part B TI, deduction under chapter VI-A, Part B should be equal to S. No. 1 of schedule VI-A | In schedule B TI, S. No. 11a is not equal to S. No. 1 of schedule VI-A |
| 576 | In schedule BP, S. No. A.9 should be equal to the sum of amount entered in SI.No(7a + 7b + 7c + 7d + 7e + 8a+8b) | The value at field (A9) of schedule BP should be equal to sum of S. No. (7a + 7b + 7c + 7d + 7e + 8a+8b) . |
| 577 | In schedule BP, S. No. A.35 . Total (27+28+29+30+31+32+33+34) and the sum of amount entered in S. No. A(27+28+29+30+31+32+33+34) are inconsistent | The value at field (A35) of schedule BP should be equal to sum of S. No. A(27+28+29+30+31+32+33+34) |
| 578 | In schedule BP, S. No. A.36. Income and the sum of amount entered in S. No. A.(13+26-35) are inconsistent | The value at field (A36) of schedule BP should be equal to sum of S. No. .A(13+26-35) |
| 579 | In schedule BP, S. No. A.37x and the sum of individual amounts entered in S. No. A.37i to 37ix. are inconsistent | The value at field (A37x) of schedule BP should be equal to sum of values in S. No. A(37i to 37ix). |
| 580 | In schedule BP, S. No. A.38. Net profit or loss from business or profession other than speculative and specified business "is not equal to the sum of amount entered in S. No. A.36 + A.37x | The value at field (A38) of schedule BP should be equal to sum of S. No. A(36) & A(37x). |
| 581 | In schedule BP S. No. 39 Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f) | S. No. 39 of sch BP should be equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f) |
| 582 | In schedule BP, S. No. 44 "Income from speculative business(if loss, take the figure to 6xi of Schedule CFL)" is inconsistent with the value S. No. .B.41+ B42- B43. | The value at field (B44) of schedule BP is not equal to value of S. No. (B41+ B 42- B43) and the value of) B41+ B 42- B43 is equal to or more than ZERO |
| 583 | In schedule BP, S. No. C48 "Profit or loss from specified business" and the sum of amount entered in S. No. C45+C46-C47 are inconsistent | The value at field C48of schedule BP should be equal to sum of S. No. C(45+46-47) |
| 584 | Schedule BP, Income from Specified Business should be equal to Profit or | The value at field C50of schedule BP should be equal to sum of S. No. C(48- |

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| | loss from specified business minus Deductions in accordance with section 35AD(1) | 49) |
| 585 | In schedule BP, S. No. D. "Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in S. No. A39+B44+ C50 are inconsistent | The value at field (D) of schedule BP should be equal to sum of S. No. A39+B44+C50 Note: This rule shall be applicable only when individual values of B44+ C50 are equal to or more than ZERO. |
| 586 | In schedule BP, the values at "S. No. A(4a)" and values at "S. No. A (37(i) to 37(ix) are inconsistent. | The sum of Values at fields Sr no.A(4a) is not equal to values at field Sr no.A (37x). |
| 587 | In Schedule BP, A40, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4c-(39a+39b+39c+39d+39e)] | In Schedule BP, A40, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4c-(39a+39b+39c+39d+39e) Note-This Rule will be applicable only if the result of [4c-(39a+39b+39c+39d+39e)] is positive. Note : If result is negative, then 40 should be equal to "0". |
| 588 | Schedule BP, S. No. Fv i.e Total Intra head Loss Set off during the year should be equal to sum of loss set off from Income from speculative business, Income from specified business and Income from insurance business u/s 115B | S. No. 2iv should be equal to sum of S. No. (Fii+Fiii+Fiv)of col. 2 |
| 589 | Schedule BP S. No. F2(vi) should be equal to Loss to be set off 2(i) minus Loss remaining after set of 2(i) | S. No. Fv should be equal to S. No. Fi-Fv for business loss set off column |
| 590 | In Such BP S. No. B41 should be equal to Pt 2a "Net profit or loss from speculative business" | In Such BP S. No. B41 is not equal to Pt 2a "Net profit or loss from speculative business" |
| 591 | In Part B TI, the value in Pt 17-Losses of current year to be carried forward (total of row xv of Schedule CFL) should flow from Sch CFL | The value in S. No. 17 Losses of current year to be carried forward) of Part B TI is not equal to total of row Sl. No. [4c (xv-xvii)+5cxv+6xv+7xv+8xv+9(xv-xvii)+10(xv-xvii)+11 (xv-xvii)] of Schedule CFL. |
| 592 | Current year Loss from Business & Profession (other than loss from Insurance business u/s 115B, loss from speculative business and specified business) i.e S. No. (xv)5 in CFL should | Value in 5xv of Schedule CFL is not equal to 3xviii of Schedule CYLA. This rule will not be applicable if return is |

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| | be equal to 3xviii of schedule CYLA | filed u/s 139(4) |
| 593 | Schedule BFLA S. No. 2(xiv) should be equal to S. No. 11(xiv) of CFL | Schedule BFLA S. No. 2(xiv) is not equal to S. No. 11(xiv) of CFL |
| 594 | Schedule BFLA S. No. 3xvi should be equal to sum of S. No. (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv) | If value at field 3xvi is not equal to the sum of S. No. (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv) |
| 595 | Schedule BFLA S. No. 4xvi should be equal to sum of S. No. (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv) | If value at field 4xvi is not equal to the sum of S. No. (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv) |
| 596 | In Schedule CYLA, S. No. 2xvii i.e Total loss set off should be equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi) | Value in 2xvii of Schedule CYLA is not equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi) |
| 597 | In Schedule CYLA, S. No. 3xvii i.e Total loss set off should be equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi) | Value in , S. No. 3xvii i.e Schedule CYLA is not equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi) |
| 598 | In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to S. No. 2e of Schedule OS | Value in 1xvi of Schedule CYLA is not equal to S. No. 2e of schedule OS |
| 599 | The value at filed "61(ii)" is greater than zero but the details in schedule 44AE is not filed. | In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 61(ii) (Presumptive Income) is MORE THAN ZERO. |
| 600 | In Schedule OS - column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1a "Dividend , Gross" | In schedule OS, at column " <i>Item No. 1 and 2 in which included</i> ", sum of " Amount " for dropdown " 1a " does not exceeds sum of amounts of all dropdowns in field 1a |
| 601 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross" | In schedule OS, at column " Item No. 1 and 2 in which included ", sum of " Amount " for dropdown " 1b " does not exceeds sum of amounts of all dropdowns in field 1b Note: if 1b is -ve, then dtaa from same won't be allowed |
| 602 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross" | In schedule OS, at column " <i>Item No. 1 and 2 in which included</i> ", sum of " Amount " for dropdown " 1c " does not exceedssum of amounts of all dropdowns in field 1c |

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| 603 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax " | In schedule OS, at column "Item No.1 and 2 in which included", sum of " Amount " for dropdown " 1d " does not exceeds sum of all dropdowns in field 1d |
| 604 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB" | In schedule OS, at column " Item No.1 and 2 in which included ", sum of " Amount " for dropdown " 2a " does not exceeds sum of amounts of all dropdowns in field 2a |
| 605 | In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" | In schedule OS, at column " Item No.1 and 2 in which included ", sum of " Amount " for dropdown " 2c " does not exceeds sum of amounts of all dropdowns in field 2c |
| 606 | 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" | In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of " Amount " for dropdown " 2d " does not exceeds sum of all dropdowns in field 2d |
| 607 | In Schedule CG, Full Value of Consideration (S. No. B9aiii) is zero .therefore expenses u/s 48(S. No. B9b(iv) cannot be claimed | If In Schedule CG, Full Value of Consideration (S. No. B9aiii) is zero but expenses (S. No. B9b(iv) are claimed |
| 608 | In Schedule CG S. No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib) | If in Sch CG B9(a)(ic) is lower of B9(a)(ia) or B9(a)(ib) |
| 609 | 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) |
| 610 | 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) |
| 611 | In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv) | If in Sch CG Sl. No. B9c Balance is not equal to B(9aiii-biv) |
| 612 | In Schedule CG S. No. B9e of LTCCG should be equal to B(9c-9d), only if 9c is greater than 9d | If in Sch CG S. No. B9e of LTCCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d |
| 613 | 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) |
| 614 | In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b | If in Sch CG Sl. No. B11 is not equals to B11a1+B11a2+B11b |
| 615 | Schedule CG S. No. D1e should be equal to sum of D(1a + 1b + 1c + 1d) | If value at field D1e is not equal to the sum of S. No. D(1a + 1b + 1c + 1d) |
| 616 | In Schedule CG S. No. Ei6 should be equal to S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) as reduced by the amount of LTCCG chargeable or not chargeable to tax at special rates specified in S. No. | If value at field Ei6 is not equal to the sum of S. No. (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) Note: This rule will be applicable only if the sum of S. No. |

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| | B12a & B12b , which is included therein | (B4c+B5+B7c+B8+B9e+ B11a1 +B11a2) is negative Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12 |
| 617 | Schedule CG S. No. Ei7 should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein | If value at field Ei7 is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) Note: This rule will be applicable only if the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) is negative Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12 |
| 618 | In Schedule CG, S. No. Ei8 should be equal S. No. B12b. | Value at field Ei8 is not equal to S. No. B12b Note: This rule will be applicable only if the total of Col. 2 Amount of income of S. No. B12 is negative |
| 619 | Schedule CG S. No. Evi should be equal to S. No. (B4c+B5+B7c+B8+B9e + B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein | If value at field Evi is not equal to the sum of S. No. (B4c+B5+B7c+B8+B9e + B11a1+B11a2) Note: This rule will be applicable only if the (B4c+B5+B7c+B8+B9e + B11a1+B11a2) is positive Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12 |

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| 620 | <p>Schedule CG S. No. Evii should be equal to S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in S. No. B12a & B12b , which is included therein</p> | <p>If value at field Evii is not equal to the sum of S. No. (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b)</p> <p>Note: This rule will be applicable only if the (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11b) is positive</p> <p>Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12</p> |
| 621 | <p>In Schedule CG, S. No. Eviii should be equal S. No. B12b.</p> | <p>Value at field Eviii is not equal to S. No. B12b</p> <p>Note: This rule will be applicable only if S. No. B12b is positive</p> |
| 622 | <p>Assessee is having presumptive income but Part-B of P&L (Profit and Loss) A/c has not been filled</p> | <p>In personal info, TYPe of company is "foreign Company" AND Flag at whether assessee is declaring income under presumptive basis u/s 44AE/44B/44BB/44BBA/44BBB is "yes" in audit information AND In Sch BP S. No. 1 is more than zero and equal to sum of S. No. 37(Excluding S. No. 37(i) - 44AE,37(vi)-44D 37(vii)-44DA,(viii)- Chapter XII-G (tonnage), (ix)- First Schedule of Income tax Act AND S. No. 62a of Part B of P&L is equal to zero or null & all fields of P&L in Part A is zero or null.</p> |
| 623 | <p>In Schedule part B TI Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 14 should be consistent with all the special incomes of Schedule SI</p> | <p>In Schedule B TI, S. No. 14 in not equal to total of column (i) of schedule SI</p> |

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| 624 | In Schedule CG ,In case A1(aii) does not exceed 1.05 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii) | In Schedule CG , In case A1(aii) does not exceed 1.05 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii) |
| 625 | In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii) | In Schedule CG , In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii) |
| 626 | In Schedule HP Standard deduction u/s 24(a) will not be allowed in case in assessee has opted for taxation u/s 115BAB | Schedule HP - Value at field "1g" is > 0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero Note:- A variation of -5 to +5 shall be allowed |
| 627 | In Schedule HP Interest payable on borrowed capital u/s 24(b) will not be allowed in case in assessee has opted for taxation u/s 115BAB | Schedule HP - Value at field "1h" is > 0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1h" is greater than zero |
| 628 | In schedule BP , You cannot offered income u/s 35AD in you have opted for benefit of lower taxation u/s 115BAB | Schedule BP Sl. No. 2b >0 or Sl. No. 45 >0 or Sl. No. 46 >0 or Sl. No. 47 >0 or Sl. No. 48 >0 or Sl. No. 49 >0 or Sl. No. 50>0 or and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General |
| 629 | In Schedule DPM , amount at Sl. No. 3a cannot be greater than zero if assessee has not opted for taxation u/s 115BAA | In schedule DPM sl. No. 3a >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB |

| | | |
|-----|--|---|
| | | or none of above is selected . |
| 630 | In schedule DPM , additional depreciation is not allowed , if you have opted for lower taxation u/s 115BA or 115BAA or 115BAB | In schedule DPM , amount at Sl. No. 13>0 or amount at Sl. No. 14>0 or amount at sl. No. 15>0 and In part a general Flag domestic company is :yes" and have you opted for taxation u/s 115BA , 115BAA or 115BAB is elected as "115BA" or 115BAA or 115BAB |
| 631 | In schedule DPM , You cannot claim depreciation more than 40% if you have opted for lower taxation u/s 115BA or 115BAA or 115BAB | In schedule DPM , Block 45 , Sl. No. 1 to 21 >0 (any field) and In part a general Flag domestic company is :yes" and have you opted for taxation u/s 115BA , 115BAA or 115BAB is elected as "115BA" or 115BAA or 115BAB |
| 632 | In schedule CFL , amount at Sl. No. 5b cannot be greater than zero if assessee has not opted for taxation u/s 115BAA | In schedule CFL sl. No. 5b >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected . |
| 633 | In schedule UD , amount at Sl. No. 3a cannot be greater than zero if assessee has not opted for taxation u/s 115BAA | In schedule UD sl. No.3a >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected . |
| 634 | You cannot claim deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA In case you are opting for lower taxation under section 115BA or 115BAB. | Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 3g or 2h or 2i or 2j or 2k or 2l or 2m or 2n or 2o is greater >0 and - Domestic company is selected in part a general and section 115BA or 115BAB is selected . This rule is not applicable in case of foreign company + section 115BAA is selected or None of the above |

| | | |
|-----|--|--|
| 635 | <p>You cannot claim deductions u/s (i) schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA and 80LA</p> <p>In case you are opting for lower taxation under section 115BAA</p> | <p>Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 3g or 2h or 2i or 2j or 2k or 2l or 2o is greater >0 and</p> <p>- Domestic company is selected in part a general and section 115BAA is selected</p> <p>.</p> <p>This rule is not applicable in case of foreign company + section 115BA + 115BAB is selected or None of the above</p> |
| 636 | <p>In schedule OS , deduction claimed at Sl. No. 3c or at Sl. 8b will not be allowed in case you have opted for benefit of lower taxation u/s 115BAB</p> | <p>In schedule OS , Value at field "3c" is > 0 or value at Sl. no. 8b is >0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General</p> |

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.

Instructions for filling out Form ITR-7

These instructions are guidelines for filling the particulars in Income-tax Return Form-7 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2020-21 only i.e., it relates to income earned in Financial Year 2019-20.

2. Who is eligible to use this Return Form?

This Return Form can be used by persons including companies who are required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D).

The category of persons whose income is unconditionally exempt under various clauses of section 10, and who are not mandatorily required to furnish their return of income under the provisions of section 139, may use this form for filing return. An indicative list of such persons is given below:-

| Sl.no | Category of persons | Exempt under section |
|--------------|--|-----------------------------|
| 1 | Local authority | Section 10(20) |
| 2 | Regimental Fund or Non-public Fund established by the Armed forces of the Union | Section 10(23AA) |
| 3 | Fund, by whatever name called, set up by the Life Insurance Corporation (LIC) of India on or after 1 st August, 1996, or by any other insurer | Section 10(23AAB) |
| 4 | Authority (whether known as the Khadi and Village Industries Board or by any other name) | Section 10(23BB) |
| 5 | Body or Authority | Section 10(23BBA) |
| 6 | SAARC Fund for Regional Projects set up by Colombo Declaration | Section 10(23BBC) |
| 7 | Insurance Regulatory and Development Authority (IRDA) | Section 10(23BBE) |
| 8 | Central Electricity Regulatory Commission | Section 10(23BBG) |
| 9 | Prasar Bharati | Section 10(23BBH) |
| 10 | Prime Minister's National Relief Fund | Section 10(23C)(i) |
| 11 | Prime Minister's Fund (Promotion of Folk Art) | Section 10(23C)(ii) |
| 12 | Prime Minister's Aid to Students Fund | Section 10(23C)(iii) |
| 13 | National Foundation for Communal Harmony | Section 10(23C)(iiia) |
| 14 | Swachh Bharat Kosh | Section 10(23C)(iiiaa) |
| 15 | Clean Ganga Fund | Section 10(23C)(iiiaaa) |
| 16 | Provident fund to which the Provident Funds Act, 1925 applies | Section 10(25)(i) |
| 17 | Recognized Provident Fund | Section 10(25)(ii) |
| 18 | Approved Superannuation Funds | Section 10(25)(iii) |
| 19 | Approved Gratuity Fund | Section 10(25)(iv) |
| 20 | Other funds referred to in sub-clause (v) of section | Section 10(25)(v) |

| | | |
|----|--|-------------------|
| | 10(25) | |
| 21 | Employees' State Insurance Fund | Section 10(25A) |
| 22 | Agricultural Produce Marketing Committee | Section 10(26AAB) |
| 23 | Corporation, body, institution or association established for promoting interests of members of Scheduled Castes or Scheduled Tribes or backward classes | Section 10(26B) |
| 24 | Corporation established for promoting interests of members of a minority community | Section 10(26BB) |
| 25 | Corporation established for welfare and economic upliftment of ex-servicemen | Section 10(26BBB) |
| 26 | New Pension System (NPS) Trust | Section 10(44) |

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) and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP
- (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, a political party shall compulsorily furnish the return in the manner mentioned at (i) above.

In case an assessee is required to furnish a report of audit under sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via), 12A(1)(b), 92E he shall file such report electronically on or before the date of filing the return of income.

4. Filling out the ITR-V -Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee should print 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).

General guidance

In part A General, please furnish the information relating to identity of assessee, details of any project or institution run by the assessee during the year, section under

which return is filed and section under which exemption has been claimed etc.

Certain schedules to this return form are mandatorily required to be filled up by assessee which are claiming exemption under specific provisions, as per the following list:-

| Exemption claimed under section | Schedule required to be filled up |
|--|--|
| Political party claiming exemption u/s 13A | Schedule LA |
| Electoral Trust claiming exemption u/s 13B | Schedule ET |
| Trust/institution claiming exemption u/s 11 and/or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C) (via) | Schedule AI |
| Assessee claiming exemption under any of the clauses of section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23FB), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47) and persons whose income is unconditionally exempt under various clauses of section 10 (<i>refer the list above at S. No. 2</i>) | Schedule IE 1 |
| Assessee claiming exemption under sections 10(23A), 10(24) | Schedule IE 2 |
| Assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac) | Schedule IE 3 |
| Assessee claiming exemption under sections 10(23C)(iiiad) or 10(23C)(iiiiae) | Schedule IE 4 |

This ITR form is applicable for assessee to claim exemption u/s 11, 10(23C), clauses of section 10, 13A or 13B. If exemption is not applicable to the assessee, relevant ITR form as per rule 12 may be used.

Where TDS has been claimed ensure that corresponding receipts are disclosed in the applicable schedules. For example schedule AI has to be filled by person registered under section 12A/12AA or approved under section 10(23C)(iv) to (via). Schedule IE1 to IE4 has to be filled by the person claiming exemption under clauses of section 10. Heads of income is required to be filled only if assessee has taxable income. If assessee has claimed exempt income u/s 10 in schedule Part B-TI and it has been allowed, then the receipts disclosed in relevant schedule IE will be treated as receipts for the purpose of Rule 37BA.

In case exemption u/s 10 is not allowed due to non-compliance of the provisions of the Act, then the receipts mentioned in Schedule IE will be considered as income in Schedule OS and will be taxed.

Where an institution is registered u/s 12A/12AA or approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) no exemption under other clauses of section 10 is allowable except for section 10(1).

Audit report in form 10B/10BB has to be e-filed atleast one month prior to due date for filing of return u/s 139(1).

Item by Item Instructions to fill up the Return Form**Part-A – General Information**

| Field Name | Instruction | | | | | | | | | | | | | | | |
|---|--|--|--------|------------|----|-----------------|--|----|---------|--|----|-----------------------------------|--|----|------------------|--|
| PERSONAL INFORMATION | | | | | | | | | | | | | | | | |
| Name | Enter the Name of the trust or institution or any other entity as per the deed of creation or establishing or incorporation or formation, as the case may be. | | | | | | | | | | | | | | | |
| PAN | Enter the PAN as in PAN card | | | | | | | | | | | | | | | |
| Flat/ Door/ Block No. | Enter the Flat or House Number | | | | | | | | | | | | | | | |
| Name of Premises/ Building / Village | Enter the name of the Premises or Building or Apartment or Village | | | | | | | | | | | | | | | |
| Road/ Street/Post Office | Enter the name of the Post office or Road or Street in which the house is situated | | | | | | | | | | | | | | | |
| Area/ Locality | Enter the name of area or locality in which the house is situated | | | | | | | | | | | | | | | |
| Town/ City/ District | Enter the name of town or City or District in which the house is situated | | | | | | | | | | | | | | | |
| State | Select the name of State from the dropdown | | | | | | | | | | | | | | | |
| PIN Code/ Zip Code | Enter the PIN Code/ Zip Code of the Post Office | | | | | | | | | | | | | | | |
| Date of formation/ incorporation (DD/MM/YYYY) | Please enter the Date of Formation or incorporation, as mentioned in the application for allotment of PAN. | | | | | | | | | | | | | | | |
| Status | <p>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-</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Status</th> <th>Sub-status</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Local authority</td> <td></td> </tr> <tr> <td>2.</td> <td>AOP/BOI</td> <td> <ul style="list-style-type: none"> ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Public Charitable Trust ➤ Any other AOP/BOI </td> </tr> <tr> <td>3.</td> <td>Artificial Juridical Person (AJP)</td> <td></td> </tr> <tr> <td>4.</td> <td>Domestic Company</td> <td></td> </tr> </tbody> </table> | Code | Status | Sub-status | 1. | Local authority | | 2. | AOP/BOI | <ul style="list-style-type: none"> ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Public Charitable Trust ➤ Any other AOP/BOI | 3. | Artificial Juridical Person (AJP) | | 4. | Domestic Company | |
| Code | Status | Sub-status | | | | | | | | | | | | | | |
| 1. | Local authority | | | | | | | | | | | | | | | |
| 2. | AOP/BOI | <ul style="list-style-type: none"> ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Public Charitable Trust ➤ Any other AOP/BOI | | | | | | | | | | | | | | |
| 3. | Artificial Juridical Person (AJP) | | | | | | | | | | | | | | | |
| 4. | Domestic Company | | | | | | | | | | | | | | | |
| Office Phone Number with STD code/ Mobile No.1 | 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. | | | | | | | | | | | | | | | |
| Mobile No.2 | Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication. | | | | | | | | | | | | | | | |

| | |
|-----------------------------|---|
| Email Address (Self) | Enter the PAN holder's email address. This will be used for official communication with the PAN holder. |
| Email Address-2 | Enter the Email Address of PAN holder or any other person, as an alternative email address for communication. |

DETAILS OF THE PROJECTS/INSTITUTIONS

Please fill up the details of the projects or institutions run by the assessee during the year in these columns.

| | |
|--|---|
| Whether any project/institution is run by the assessee? | Please indicate whether any project or institution is being run by the assessee during the year by ticking the applicable check box. <input type="checkbox"/> Yes <input type="checkbox"/> No |
|--|---|

| | |
|--|---|
| Name of the project/institution | If yes, please fill up the name of the school/ college/ university/hospital/research institution which is being run during the year. In case more than one projects etc. are being run by the assessee, please mention name of all such projects in separate rows as indicated. |
|--|---|

| | |
|--|---|
| Nature of activity Classification | Please select nature of activity and classification thereof from the dropdown list as given below:- |
|--|---|

| Nature of activity | Classification |
|------------------------|---|
| Charitable & religious | A Relief of the poor |
| | B Education |
| | C Medical relief |
| | D Preservation of environment (including watersheds, forests and wildlife) |
| | E Preservation of monuments or places or objects of artistic or historic interest |
| | F Object of general public utility |
| | G Yoga |
| | H Religious |
| Research | A Scientific Research |
| | B Social Research |
| | C Statistical research |
| | D Any other research |
| News Agency | News Agency |
| Professional Bodies | A Law |
| | B Medicine |
| | C Accountancy |
| | D Engineering |
| | E Architecture |
| | F Company secretaries |
| | G Chemistry |
| | H Materials management |
| | I Town planning |
| | J Any other profession |
| Trade union | Trade union |
| Political | Political party |
| Electoral trust | Electoral trust |
| Others | A Specified income arising to a body/authority/Board/Trust/Commission u/s 10(46) |
| | B Infrastructure Debt fund u/s 10(47) |

| | | |
|---|---|-----------|
| | C | Any other |
| Details of registration or approval under the Income-tax Act | | |
| Please fill up the complete and correct details relating to registration or approval under the Income-tax Act. In case the assessee is registered or approved under more than one section, then assessee has to indicate the registration section against which exemption is claimed in the return. Any mistake in such details may lead to denial of claim of exemption, if any. | | |
| Section under which registered or approved | Enter the Section under which registered or approved under the Income Tax Act Please note that this column is to be filled up mandatorily, if exemption is being claimed u/s 11, or sub-clauses (iv), (v), (vi) or (via) of 10(23C), 10(23AAA) or 13B or 35. | |
| Indicate the registration section based on which exemption is claimed in the return | Select the registration section based on which exemption is claimed in the return. Assessee can select only one option of registration section. This is a mandatory field. | |
| Date of registration or approval | Enter the date of registration or approval in this field. | |
| Approval/ Notification/ Registration No. | Enter the Approval/Notification/Registration No. in this field | |
| Approving/ registering Authority | Enter the approving/registering authority in this field | |
| Whether Application for registration is made as per new provisions | Please indicate whether application for registration is made as per the new provisions by ticking the applicable check box. <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| Section under which the registration is applied | If Yes, enter the section under which the registration is applied from the below drop downs 1. 12A/12AA 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 10(46) | |
| Date on which the application for registration/approval as per new provisions is made | Enter the date on which the application for registration/approval as per the new provisions is made. | |
| Section of exemption opted for under the new provisions | Please enter the section of exemption opted for under the new provisions from the below drop downs: 1. 11 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 10(46) | |
| Details of registration or approval under any law other than Income-tax Act | | |

| | | | |
|---|--|------------------------------|------------------------------|
| Please fill up the complete and correct details relating to registration or approval under any other law other than Income Tax Act. Any mistake in such details may lead to denial of claim of exemption, if any. | | | |
| Law under which registered | In case a registration or approval is required under any other law (other than Income-tax Act), please fill up the details of such law under which registered. | | |
| Date of registration or approval | Enter the date of registration or approval in this field. | | |
| Approval/ Notification/ Registration No. | Enter the Approval/Notification/Registration No. in this field | | |
| Approving/ registering Authority | Enter the approving/registering authority in this field | | |
| FILING STATUS | | | |
| Filed u/s | 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)' | | |
| Return required to be furnished u/s | Please indicate the section as per which return is required to be furnished by the assessee, by ticking the applicable checkbox. <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D) <input type="checkbox"/> Others Please note that the section selected should be based on the registration section indicated in the table " Details of registration or approval under the Income-tax Act " <ol style="list-style-type: none"> 1. If section 12A/12AA is selected, then the return furnished under section should be selected either 139(4A) or 139(4C) 2. If Section 10(23C)(iv)/(v)/(vi)/(via) or 10(23AAA) is selected then the return furnished under section should be selected as 139(4C) 3. If Section 13B is selected then the return furnished under section should be selected as 139(4B) 4. If Section 35 is selected then the return furnished under section should be selected as 139(4D) or 139(4C) | | |
| Please specify the section under which the exemption is claimed | Please select the section under which exemption is claimed from the dropdown list as given below:- <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 50%;">Return required to be</td> <td style="width: 50%;">Exemption claimed u/s</td> </tr> </table> | Return required to be | Exemption claimed u/s |
| Return required to be | Exemption claimed u/s | | |

| furnished u/s | |
|---|---|
| Section 139(4A) | Section 11 |
| Section 139(4B) | Section 13A Section 13B |
| Section 139(4C) | Section 10(21) Section 10(22B) Section 10(23A) Section 10(23B) Section 10(23C)(iiiab) Section 10(23C)(iiiac) Section 10(23C)(iiiad) Section 10(23C)(iiiiae) Section 10(23C)(iv) Section 10(23C)(v) Section 10(23C)(vi) Section 10(23C)(via) Section 10(23D) Section 10(23DA) Section 10(23FB) Section 10(24) Section 10(46) Section 10(47) Section 10((23AAA) Section 10(23EC) Section 10(23ED) Section 10(23EE) Section 10(29A) |
| Section 139(4D) | Section 10(21) read with section 35(1) |
| Others | Section 10(20) Section 10(23AA) Section 10(23AAB) Section 10(23BB) Section 10(23BBA) Section 10(23BBC) Section 10(23BBE) Section 10(23BBG) Section 10(23BBH) Section 10(23C)(i) Section 10(23C)(ii) Section 10(23C)(iii) Section 10(23C)(iiiia) Section 10(23C)(iiiiaa) Section 10(23C)(iiiiaaa) Section 10(25)(i) Section 10(25)(ii) Section 10(25)(iii) Section 10(25)(iv) Section 10(25)(v) Section 10(25A) Section 10(26AAB) Section 10(26B) Section 10(26BB) Section 10(26BBB) Section 10(44) |
| If revised/defective/ modified then enter Receipt No. and Date of filing original return | If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return. |

| | |
|--|---|
| Or Filed in response to notice u/s | In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A' (e) If filed in response to notice u/s 153C, tick '153C'. |
| If filed in response to notice/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 | In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/Document Identification Number (DIN) 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>). |
| Residential Status in India (Tick applicable option) | Please specify your residential status in India by ticking the applicable checkbox: <input type="checkbox"/> Resident. <input type="checkbox"/> Non Resident |
| Whether any income included in total income for which claim under section 90/90A/91 has been made? | Please indicate whether any foreign source income is included in total income in respect of which relief for taxes paid outside India has been claimed u/s 90 or 91 or 90A, by ticking the applicable checkbox:- <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please fill up the details of such income and tax relief claimed in Schedule FSI and Schedule TR respectively. |
| Whether this return is being filed by a representative assessee? | Please tick the applicable check box. 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 (<i>select from drop down list</i>) (c) Address of the representative (d) PAN/Aadhaar Number of the representative |
| Whether you are Partner in a firm? | 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'. |
| Whether you have held unlisted equity shares at any time during the previous year? | If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type & PAN of company, opening balance, shares acquired/transferred during the year and closing balance, in the given table. Else, tick 'No'. • If you have held shares of a company during the |

| | |
|--|---|
| | <p>previous year, which are listed in a recognized stock exchange outside India, you are not required to report the requisite details against column “Whether you have held unlisted equity shares at any time during the previous year?”</p> <ul style="list-style-type: none"> • If you have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted, then 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”. • 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”. 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 • In case you have held shares in an unlisted foreign company, you are required to report the same in this table, even though the same is duly reported in Schedule FA. • In case you have held unlisted equity shares as stock-in-trade of business during the previous year, you are required to report the same in this table. • 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. |
|--|---|

Schedule PI – Other details

A. Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then:-

In case the nature of activity mentioned in any of the projects or institutions run by the assessee is mentioned as “charitable and religious” under the classification “object of general public utility”, please report the extent of any activity in the nature of trade, commerce or business included therein in the following columns.

| | |
|--|---|
| Whether there is any activity in the nature of trade, commerce or business referred to in | Please indicate whether there was any activity in the nature of trade, commerce or business as referred to in proviso to section 2(15), by ticking the applicable check box:- |
|--|---|

| | |
|---|---|
| proviso to section 2(15) | <input type="checkbox"/> Yes |
| If yes, then percentage of receipt from such activity vis-à-vis total receipts | <input type="checkbox"/> No If yes, please mention the receipt from such activity as a percentage of total receipts. |
| Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)? | Please indicate whether there was any activity of rendering service in relation to any trade, commerce or business for any consideration, as referred to in proviso to section 2(15), by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If yes, then percentage of receipt from such activity vis-à-vis total receipts | If yes, please mention the receipt from such activity as a percentage of total receipts. |
| If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution | In case answer to any of the above is yes, please mention the amount of annual receipts from such activities along with name of the project/institution in the given table. |
| B. Whether approval obtained u/s 80G? | Please indicate whether the trust/institution/fund is established in India for a charitable purpose and is for the time being approved under section 80G(5), by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please mention the date and number of such approval. |
| If yes, then enter Approval No. | |
| Date of Approval | |
| C. Is there any change in the objects/activities during the Year on the basis of which approval/registration was granted | Please indicate whether there was any change in the objects/activities of the trust/institution during the year on the basis of which approval/ registration was granted, by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If yes, please furnish following information? | |
| In case there was a change in objects/activities during the year, please furnish the information in the following columns and also fill up the details of accreted income under section 115TD, as per the Schedule 115TD (if applicable). | |
| Date of such change | Please mention the date on which change in the object/activity has occurred. |
| Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A? | Please indicate whether application for fresh registration has been made (<i>due to change in object</i>) by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether fresh registration has been granted under | Please indicate whether fresh registration has been granted on such application, by ticking the applicable |

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|---|--|
| section 12AA | check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date of such fresh registration (DD/MM/YYYY) | If yes, please mention the date on which fresh registration was granted. |
| D. Whether registered under Foreign Contribution (Regulation) Act, 2010 (FCRA)? | Please indicate whether the trust/institution/fund is registered for the purposes of FCRA to receive foreign donations, by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If yes, then enter Registration No. | If yes, then please mention the date and number of registration allotted by the FCRA division. |
| Date of Registration (DD/MM/YYYY) | |
| Total amount of foreign contribution received during the year, if any | Please mention the amount of foreign contribution received during the year, if any. |
| Specify the purpose for which the above contribution is received | Please mention the purpose for which the foreign contribution was received. |
| E. Whether a business trust registered with SEBI? | Business trust is not required to file return in ITR-7. This item should not be filled up by the assessee. |
| If yes, then enter Registration No. | |
| Date of Registration (DD/MM/YYYY) | |
| F. Whether liable to tax at maximum marginal rate under section 164? [If disallowable u/s 13(1)(c) and/or 13(1)(d)]? | In case any disallowance is called for under section 13(1)(c) or 13(1)(d) in your case, please indicate whether you are liable to tax at maximum marginal rate under section 164, by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| G. Is this your first return | Please indicate whether this is your first return, by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No |
| AUDIT INFORMATION | |
| H. Are you liable for Audit under the Income-tax Act? | Please indicate whether you are liable to get your books of accounts audited in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Section under which you are liable for audit (specify section). Please mention date of audit report. | If yes, please mention the specific provision of the Income-tax Act under which you are liable to get your accounts audited. <u>List of some of the provisions mandating audit report :-</u> |

| | |
|---|--|
| Whether the accounts have been audited by an accountant? | 1. 10(23C)(iv), 2. 10(23C)(v), 3. 10(23C)(vi), 4. 10(23C)(via) |
| Name of the auditor signing the tax audit report | 5. 12A(1)(b) 6. 92E 7. Others (<i>please specify</i>) |
| Membership No. of the auditor | Please furnish the following details of such audit- (1) Name of the auditor signing the tax audit report |
| Name of the auditor (proprietorship/ firm) | (2) Membership No. of the auditor (3) Name of the auditor (proprietorship/ firm) (4) Proprietorship/firm registration number (5) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm |
| Permanent Account Number (PAN) of the proprietorship/ firm | (6) Date of report of the audit (7) Date of furnishing of the audit report |
| Date of audit report | Please ensure that Form 10B or Form 10BB or Form 3CEB is e-filed atleast one month prior to due date for filing of return u/s 139(1). |
| Date of furnishing of the audit report | |
| I. If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report? | 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. <u>List of other laws mandating audit:-</u> 1 Banking Regulation Act, 1949 2 Central Excise Act, 1944 3 Central Sales Tax Act, 1956 4 Central Goods and Services Tax Act, 2017 5 Charitable And Religious Trusts Act, 1920 6 Companies Act, 2013 7 Electricity Act, 2003 8 Employees Provident Fund and Miscellaneous Provisions Act, 1952 9 Foreign Exchange Management Act, 1999 10 Government Superannuation Fund Act, 1956 11 Indian Trusts Act, 1882 12 Integrated Goods and Services Tax Act, 2017 13 Limited Liability Partnership Act, 2008 14 Payment of Gratuity Act, 1972 15 SEBI Act, 1992 16 Securities Contract (Regulation) Act, 1956 17 State Goods and Services Tax Act, 2017 18 Union Territories Goods and Services Tax Act, 2017 19 Any other law (<i>please enter details in text box</i>) |
| Particulars of persons who were partners/ | If you are an AOP, please furnish the following details, in respect of the partners/ members in the AOP as on |

| | |
|---|---|
| members in the AOP on 31st day of March,2020 (to be filled by venture capital fund/investment fund) | 31 st March, 2020 or on date of dissolution, as per the given table:- 1. Name and address 2. Their respective percentage share (if determinate) 3. PAN 4. Aadhaar Number/Enrolment Id (if eligible for Aadhaar) 5. Status These fields should be mandatorily filled by assessee claiming exemption under section 10(23FB). |
|---|---|

Schedule-I- Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)

Under section 11(2) or under third proviso to section 10(23C), where 85% of the income is not applied or is not deemed to have been applied, to charitable or religious purposes in India during the previous year but is accumulated or set apart, either in whole or in part, for application to such purposes of India, such income so accumulated or set apart shall not be included in the total income of the previous year, if certain conditions are satisfied. One of the conditions, *inter alia*, is that the accumulation cannot be carried forward beyond five years.

Please ensure that Form 10 and the return of income has been filed within the due date for claim of amount accumulated u/s 11(2).

In this Schedule, please furnish the year wise details of amounts accumulated, purpose of accumulation, amount applied for charitable/religious purposes upto beginning of the year, amount invested or deposited in specified modes u/s 11(5), amounts applied for charitable/religious purposes during the year, balance amount available for application and amount deemed to be income u/s 11(3).

The total of column 8 of this Schedule is the amount deemed to be income u/s 11(3). This total amount should be reported as additions for the purpose of computation of total income in schedule part B-TI. These amounts should be entered only if the amounts accumulated in earlier years have not been utilised within the specified time.

Schedule-J -Statement showing the funds and investments as on the last day of the previous year

If you are a trust or institution registered under section 12A/12AA or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, it is mandatory to fill up the details of investment of funds in this Schedule.

In this Schedule, please mention the balances in the corpus fund and in the non-corpus fund as on the last day of the previous year in part A of the table.

In part B of the table, please furnish details of investments or deposits made in any of the modes specified u/s 11(5), out of funds of the trust or institution, which is held as on the last day of the previous year.

In part C of the table, please report investments held by persons having substantial interest, as referred to in section 13(3) at any time during the previous year.

In part D of the table, please furnish details of other investments held as on the last day of the previous year.

In part E of the table, please furnish details of contributions/donations which are received in kind but has not been converted into the modes specified u/s 11(5). Total amount reported in part E of schedule J shall form part of additions and must be disclosed under Sl no. 5iiib- Disallowable under section 13(1)(c) or 13(1)(d) (including part E of schedule J)

Schedule-K-Statement of particulars regarding the Author(s)/ Founder(s)/ Trustee(s)/ Manager(s), etc., of the Trust or Institution

In this Schedule, please mention the particulars of the author(s)/ founder(s)/ trustee(s)/ manager(s) of the trust/institution or persons who have made substantial contribution to the trust/institution or their relatives, with their names, complete addresses, PAN and Aadhaar numbers.

Schedule-LA -Political Party

This Schedule should be mandatorily filled up in case you are a political party, claiming exemption under section 13A.

Section 13A of the Income-tax Act provides exemption to a political party in respect of income chargeable under the head "Income from house property", "Income from other sources" or "capital gains" or Income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13A, viz. maintenance of books of accounts, furnishing of audit report, mode of receipt of voluntary contributions/donations, furnishing of contribution report under Representation of the People Act, 1951 etc. is required to be furnished in the respective fields.

Schedule-ET -Electoral Trust

This Schedule should be mandatorily filled up in case you are an electoral trust, claiming exemption under section 13B.

Section 13B of the Income-tax Act provides exemption to an electoral trust in respect of income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13B and further prescribed in rule 17CA is required to be furnished in the respective fields, such as maintenance of books of accounts, furnishing of audit report, details of voluntary contributions received and amounts distributed during the year.

As per Rule 17CA, an electoral trust is eligible to claim exemption u/s 13B if it has distributed at least 95% of its total contributions received in the year along with the surplus brought forward from the earlier year to eligible political parties. The amount spent on administrative and management functions of the Trust cannot exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years

Schedule-VC -Voluntary Contributions

This Schedule should be mandatorily filled up by all persons filing return in Form ITR-7.

In this Schedule, please fill up details of voluntary contributions received. In Part A, fill up the details of local receipts giving clear break up of corpus and non-corpus donations, grants received from Government, grants received from companies under Corporate Social Responsibility (CSR), other specific grants and other donations. In Part B, fill up details of foreign contributions received, giving break up of corpus fund donation and other than corpus donation. Please report total amount of voluntary contributions received during the year in part C.

In Part D, please mention the amount of anonymous donations chargeable at the rate of 30% under section 115BBC, which is included in the total contributions reported at part C.

The total amount of voluntary contributions mentioned at part C should be included in computation of total income in Part B-TI, in case of assessee claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C) or section 13A.

The total amount of voluntary contributions mentioned at part C should be reported in the respective Income & Expenditure statement (i.e. Schedule IE-1 or Schedule IE-2 or Schedule IE-3 or Schedule IE-4), in case of assessee claiming exemption under other clauses of section 10.

The total amount of voluntary contributions mentioned at part C should be reported in Schedule ET, in case of assessee claiming exemption under section 13B.

Schedule-AI -Aggregate of income derived during the previous year excluding Voluntary contributions

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish source-wise details of aggregate of income referred to in section 11 and 12 derived during the previous year excluding voluntary contribution forming part of corpus as per section 11(1)(d) and other voluntary contributions. In respect of other incomes reported at S. No. 9, please specify the nature of income and the total amount during the year.

The total of aggregate income mentioned at S. No. 10 should be included in computation of total income in Part B-TI (item No. 3).

Schedule-ER -Revenue expenditure incurred during the year and amount applied to stated objects of the trust/institution during the previous year - Revenue Account

This Schedule should be filled up if you are claiming exemption under section 11 and 12 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/ institution, during the previous year on revenue account.

In part A of this Schedule, please furnish the headwise details of establishment and administrative expenditure of the trust/institution, which was incurred during the year on revenue account.

In part B of this Schedule, please furnish the break-up of expenditure towards objects of the trust or institution, incurred during the year such as religious, education, relief of poor, medical relief etc.

In part C of this Schedule, please report any item of the expenditure incurred during the year which is disallowable.

In part D of this Schedule, please report the total amount of revenue expenditure incurred during the year (after adding back the disallowable expenditure, if any).

In part E of this Schedule, please furnish break-up of source of funds to meet the total revenue expenditure which was incurred during the year.

In part F of this Schedule, compute the total amount applied during the previous year – Revenue Account. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C). SI No. E2 to E5 may be filled for information purpose.

Schedule-EC -Amount applied to charitable or religious purposes in India or for the stated objects of the trust/institution during the previous year– Capital Account

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/ institution, during the previous year on capital account [excluding application from borrowed funds and amounts exempt u/s 11(1A)].

At item No. 4 of this Schedule, please specify nature of other capital expenditure and mention the relevant amount incurred during the year.

In part A of this Schedule, please furnish break-up of source of funds to meet the total capital expenditure which was incurred during the year.

In part B of this Schedule, compute the total amount applied during the previous year – Capital Account. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C). SI No. A2 to A5 may be filled for information purpose.

Schedule-IE-1 -Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(21) or 10(22B) or 10(23AAA) or 10(23B) or 10(23D) or 10(23DA) or 10(23EC) or 10(23ED) or 10(23EE) or 10(23FB) or 10(29A) or

10(46) or 10(47) or other clauses of section 10 under which income is unconditionally exempt.

Please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in Part B-TI against the relevant clause of section 10.

Schedule-IE-2 -Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(23A) or 10(24).

In part A of this Schedule, please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

In part B of this Schedule, please report details of taxable income, if any, for the previous year under the heads of "house property", "business or profession", "capital gains" and "other sources". Please ensure to fill up the relevant Schedule applicable for the respective head of income. The headwise incomes should be included in computation of total income in Part B-TI at item No.13.

For assessee referred under section 10(23A), exemption is not applicable on income from house property and income from interest or dividend. These incomes to be entered in the respective income schedules and tax on the same to be computed.

For assessee referred under section 10(24) exemption is not applicable on income from business & professions and income from capital gains. These incomes to be entered in the respective income schedules and tax on the same to be computed.

The amount of exemption to be mentioned in Part B-TI against S. No. 8c for section 10(23A)/ S. No. 9h for section 10(24).

Schedule-IE-3 -Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiiab) or (iiiac) of section 10(23C) (*i.e. university or other educational institutions or hospital or other similar institutions wholly or substantially financed by the Government*).

Please specify object of the institution from the dropdown list provided, and mention complete address where the activities being carried out. Please report total receipts including any voluntary contributions, Government grants out of the total receipts, application towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made. Trust/institutions are eligible for exemption under Section 10(23C)(iiiab) or 10(23C)(iiiac) only if they receive Government grants. Refer rule 2BBB.

The amount of exemption to be mentioned in Part B-TI against S. No. 9a for section 10(23C)(iiiab)/ S. No. 9b for section 10(23C)(iiiac).

Schedule-IE-4 -Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiiad) or (iiiae) of section 10(23C) (i.e. *university or other educational institutions or hospital or other similar institutions if the aggregate annual receipt does not exceed the prescribed amount*).

Please specify object of the institution from the dropdown list provided, and mention complete address where the activities being carried out. Please report gross annual receipts, amount applied towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in Part B-TI against S. No. 9c for section 10(23C)(iiiad)/ S. No. 9d for section 10(23C)(iiiae).

Schedule HP- Details of Income from House Property – Taxable income

| 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 and Pin code/Zip code. The name of State has to be selected from the drop down list. |
| Town/City | |
| State | |
| Pin code/ Zip code | |
| 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 Co-owners | If yes, please specify the name, PAN/Aadhaar Number and respective percentage shares of other co-owners of the property. Please add rows as necessary. |
| PAN/Aadhaar No. of Co-owner(s) | |
| Percentage share in property | |
| Type of House property | Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (b) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'. |
| Name(s) of Tenant | If the property was actually let out during the year or part of the year, please mention name, PAN/Aadhaar No. and |
| PAN/Aadhaar No. of | |

| | | |
|--|---|---|
| Tenant(s) | | 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. |
| PAN/TAN/Aadhaar No. of Tenant(s) | | |
| 1a | Gross rent received/receivable/ lettable value during the year | If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year. |
| 1b | The amount of rent which cannot be realised | 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> |
| 1c | Tax paid to local authorities | Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc. |
| 1d | Total (1b + 1c) | This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> . |
| 1e | Annual Value (1a–1d) | 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. |
| 1f | 30% of 1e | Please enter 30% of Annual Value of your share of your property. |
| 1g | Interest payable on borrowed capital | In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. |
| 1h | Total (1f + 1g) | This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value <i>[1f]</i> and interest payable on borrowed capital <i>[1g]</i> . |
| 1i | Arrears/Unrealized rent received during the year less 30% | In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealised rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent. |
| 1j | Income from house property 1 (1e-1h+1i) | This is an auto-populated field representing the net income from house property which is computed as annual value <i>[1e]</i> as reduced by total amounts deductible u/s 24 <i>[1h]</i> and as increased by arrears of rent etc. <i>[1i]</i> |
| 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. | | |
| 2 | Income from house | This represents income from house property-2 which is |

| | | |
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| | property 2 (2e-2h+2i) | computed in a similar manner as given at item No. 1 above. |
| 3 | Pass through income/Loss, if any | 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. |
| 4 | Income under the head "Income from house property" | This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year $[1j + 2j + \dots]$ and also the pass through income/loss of the nature of house property $[3]$. |

Schedule CG – Capital Gains – Taxable income

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.

However, 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. B2. Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year. The net capital gains arising on sale of individual scrips should be aggregated. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets.

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. A4 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. B3 of this Schedule.

Part C of this Schedule computes the total of short-term capital gain (*item No. A5*) and long-term capital gain (*item No. B4*). In case the total amount of long-term capital gain at item No. B4 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. B4 should be taken as Nil and only the figure of item No. A5 should be taken as item C.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

| S. No. | Financial Year | Cost Inflation Index |
|--------|----------------|----------------------|
| 1. | 2001-02 | 100 |
| 2. | 2002-03 | 105 |
| 3. | 2003-04 | 109 |
| 4. | 2004-05 | 113 |
| 5. | 2005-06 | 117 |
| 6. | 2006-07 | 122 |
| 7. | 2007-08 | 129 |
| 8. | 2008-09 | 137 |
| 9. | 2009-10 | 148 |
| 10. | 2010-11 | 167 |
| 11. | 2011-12 | 184 |
| 12. | 2012-13 | 200 |
| 13. | 2013-14 | 220 |
| 14. | 2014-15 | 240 |
| 15. | 2015-16 | 254 |
| 16. | 2016-17 | 264 |
| 17. | 2017-18 | 272 |
| 18. | 2018-19 | 280 |
| 19. | 2019-20 | 289 |

Schedule-OS - Income from other sources – Taxable income

| Sl.No | Field Name | Instruction |
|-----------|--|--|
| 1 | Gross income chargeable to tax at normal applicable rates | Please enter the gross amount of income from other sources, which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below. |
| 1a | Dividends, Gross | Please enter the amount of gross dividend income, which is chargeable to tax at normal applicable rates. |
| 1b | Interest, Gross | Please enter the gross amount of interest income, which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income. |
| 1c | Rental income from machinery, plants, buildings etc., Gross | 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). |
| 1d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax | Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. |

| | | |
|--------------|---|--|
| | | This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below. |
| 1di | Aggregate value of sum of money received without consideration | Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-. |
| 1dii | In case immovable property is received without consideration, stamp duty value of property | Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-. |
| 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 5% of the consideration, whichever is higher. |
| 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 the details of other income, specifying the Nature and Amount in the given box. Row can be added as required |
| | Income due to disallowance of exemption under clauses of section 10 | In case exemptions are not allowed u/s 10, then gross receipts and voluntary contributions entered in schedule IE1/IE2/IE3/IE4 will be considered as income and shall be taxed at normal rate. |
| 2 | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2eelements related to Sl. no 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 ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability. |
| 2a | Income from 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 sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB. |
| 2b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | 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. |
| 2bi | Cash credits u/s 68 | Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68. |
| 2bii | Unexplained investments u/s 69 | Please report in this column any unexplained investment, which is not recorded in the books of accounts, deemed as income of the year u/s 69. |
| 2biii | Unexplained money etc. u/s 69A | Please report in this column any unexplained money, bullion, jewellery or other valuable article, which is not recorded in the books of accounts, deemed as income of the year u/s 69A. |
| 2biv | Undisclosed investments etc. u/s 69B | Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B. |
| 2bv | Unexplained expenditure etc. u/s 69C | Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C. |
| 2bvi | Amount borrowed or repaid on hundi u/s 69D | Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D. |
| 2c | Any other income chargeable at special rate (total of ci to cxiii) | Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability. |
| | <u>List of types of income chargeable at special rate</u> | <ul style="list-style-type: none"> (i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) (ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) (iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) (iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa) (v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) (vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac) (vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) |

| | | |
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| | | (viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) |
| | | (ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b) |
| | | (x) Income (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) |
| | | (xi) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i) |
| | | (xii) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA |
| | | (xiii) Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA |
| | | (xiv) Para E II of Part I of 1st Schedule of FA - Income from royalty or technical services - Non Domestic Company |
| 2d | Pass through income in the nature of income from other sources chargeable at special rates | <p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p> |
| | <u>List of types of pass through income chargeable at special rates</u> | PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency |
| | | PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency |
| | | PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund |
| | | PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC |
| | | 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)- Income from royalty or fees for |

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| | | <p>technical services received from Government or Indian concern</p> <p>PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency</p> <p>PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident</p> <p>PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)</p> <p>PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD</p> <p>PTI-115BBA - Income of non-residents sportsmen or sports associations</p> <p>PTI-115BBDA - Dividend Income from domestic company exceeding 10 Lakh</p> <p>PTI-Para E II of Part I of 1st Schedule of FA - Income from royalty or technical services - Non Domestic Company</p> |
| 2e | Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below) | Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. 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). |
| 3 | Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b & 2c)</i> | 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. Deduction under column "depreciation" will be available only if income is offered in column 1c |
| 4 | Amounts not deductible u/s 58 | 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 | Profits chargeable to tax u/s 59 | Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 |

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| | | should be reported in this column. |
| 6 | Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2e relating to 1)(If negative take the figure to 4i of Schedule CYLA) | <p>Please enter the net amount of income under the head ‘income from other sources’ which is chargeable to tax at normal applicable rates.</p> <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3]& income chargeable at special rates specified in item 2e (related to item 1)and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].</p> |
| 7 | Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative) | <p>Please enter the aggregate of incomes chargeable under the head ‘income from other sources’, excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p> |
| 8 | Income from the activity of owning and maintaining race horses | 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, 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. |
| 9 | Income under the head “Income from other sources” (7+8e) (take 8e as nil if negative) | <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 | Information about accrual/receipt of income from Other Sources | 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. |

| | | |
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| | | The details have to be furnished separately for dividend income of the nature referred to in section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) |
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Schedule-OA – General

In case you have any income under the head “business and profession”, please furnish the general information relating to such business activity during the year in this Schedule, such as nature of business, method of accounting, method of valuation of stock etc.

Schedule-BP – Computation of income from business or profession – Taxable income

In case you have any income under the head ‘Profits and gains of business or profession’, please fill up the particulars for computation of income under that head in this Schedule.

In part A of this Schedule, income from business or profession other than speculative business and specified business is computed starting from the net profit before taxes arrived at in the profit and loss account.

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
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt

Expenses debited to the P&L account considered under other heads of income and expenses relating to exempt income should be reported at item No. 7 and 8 respectively. The total of such expenses are added back to arrive at adjusted profit or loss at item No. 10.

Item No. 11 provides for addition of deemed incomes under various provisions. Item No. 12 is the residual column for entering any other type of addition under the head of ‘business or profession’ (from section 28 to section 44DA). 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. 13. The aggregate amount after adding back the deemed incomes and other incomes is captured as an auto-filled figure at item No. 14.

The deduction admissible as per section 32(1)(iii) of the Act should be reported at item No. 15. Item No. 16 is the 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. 17.

The net business income is computed at item No. 18, after adding the aggregate amount of additions and disallowances (*item No. 11 to 13*) to the adjusted profit and loss (*item No. 10*) and reducing the permissible deductions therefrom (*item No. 17*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 19. 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. 20 as aggregate of net business income (item No. 18) and profits computed on presumptive basis (item No. 19).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the net business income chargeable after applying these rules is required to be mentioned at item No. 21.

In any other case, only the figure of net profit from business or profession computed at item No. 20 should be reported at item No. 21.

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. A21*), income from speculative business (*item No. B27*) and income from specified business (*item No. C33*).

Please note that losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income. Therefore, in case the net income from speculative business at item No. B27 is a loss figure, or net income from specified business at item No. C33 is a loss figure, the same shall not be allowed to be set off against normal business income. In such a case, the figures at item No. B27 or item No. C33, as applicable, should be taken as Nil and only the figure of item No. A21 should be reported in part D.

Part E of this Schedule is to be filled up only in case of trust or institutions registered under section 12A/12AA. Income shown in the account of the business undertaking referred to in section 11(4) should be reported at item No. 35. Income chargeable to tax under section 11(4) has to be determined by the Assessing Officer to be reported at item No. 36. This item should not be filled up by the assessee.

Schedule-CYLA- Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession' and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from speculative business or specified business cannot be set off against

income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains 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 (ix), please mention the total of current year losses set off, out of the columns (2), (3) and (4).

In row (x), 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).

Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

In this Schedule, please report the details of pass through income/loss as per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

| Field Name | Instruction |
|---|---|
| Investment entity covered by section 115UA/115UB | Please select the section under which Business Trust / Investment fund is covered from the dropdown list: Section 115UA Section 115UB |
| Name of business trust/ investment fund | Enter the name of business trust /investment fund in column no 3 . |
| PAN of the business trust/ investment fund | Enter the PAN of the business trust /investment fund in column no 4. |
| Head of Income & Current year income | Please enter the amount of current year of income under the relevant head of income in column no 7: (i) House property |

| | |
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| | (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section) |
| Share of current year loss distributed by Investment fund | Enter the amount of current year loss distributed by the investment fund in Column no 8. |
| Net Income/ Loss (7-8) | 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] |
| TDS on such amount, if any | 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-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 as indicated against each type of income.

Schedule-115TD- Accreted income under section 115TD

This Schedule should be filled up only by the trusts or institutions registered under section 12AA, where any of the events mentioned in clauses (a), (b) or (c) of sub-section (1) of section 115TD has taken place during the previous year.

In such a case, in addition to the income-tax chargeable in respect of the total income of the trust or institution, the accreted income thereof computed in accordance with the provisions of section 115TD is chargeable to tax. Such trust or institution is liable to pay additional income-tax at the maximum marginal rate on such accreted income.

Specified date under section 115TD to be mentioned at item No. 9, in case assessee is liable to pay tax on accreted income.

The details of payment of tax on accreted income should be mentioned at item Nos. 13 to 17 of this Schedule.

Schedule FSI- Details of Income from outside India and tax relief

Schedule FSI is applicable for the assessee 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 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 are reported in Form 67 in order to claim credit.

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 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 which 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;
 - (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 1st January, 2019 to 31st 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 1st April, 2019 to 31st 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 1st 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 SH - Shareholding of Unlisted Company

If you are an unlisted company, please furnish the following details in respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2020;
- (ii) The details of equity share application money pending allotment as on 31st March, 2020; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2020 but had a shareholding during the financial year 2019-20.

Part B – TI -Computation of total income

In this part, total income for the year is required to be computed separately for various category of persons. If you are a trust or institution registered under section 12A/12AA or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, please fill up the particulars at item No. 1 to 7 for computation of total income for the year. If you are a person claiming exemption under any other clause of section 10, please mention the amount eligible for exemption at item No. 8 or 9 or 10, as applicable. If you are a political party claiming exemption under section 13A, please mention the amount eligible for exemption at item No. 12a. If you are an electoral trust claiming exemption under section 13B, please mention the amount eligible for exemption at item No. 12b. At item No. 13, please mention the amount under respective heads of income, which is chargeable to tax during the year (i.e. the head wise income which is not eligible for exemption for the year), and compute gross income at item No. 14. Thereafter, losses for the current year as per the Schedule CYLA should be set-off from to arrive at the figure of gross total income at item No. 16.

| Field No. | Field Name | Instruction |
|---|--|---|
| If you are a trust or institution registered under section 12A/12AA or approved under any of these sub-clauses (iv) or (v) or (vi) or (via) of section 10(23C), please fill out the particulars at item No. 1 to 7. | | |
| 1 | Voluntary Contributions other than Corpus fund [(A _{iie} + B _{ii}) of Schedule VC] | In this item, please mention the total amount of voluntary contribution (other than corpus fund) received during the year. This is an auto-populated field figure taken from Schedule VC (A _{iie} + B _{ii}). |
| 2 | Voluntary contribution forming part of corpus [(A _i + B _i) of schedule VC] | In this item, please mention the total amount of voluntary contribution (forming part of corpus fund) received during the year. This is an auto-populated field, figure taken from Schedule VC (A _i + B _i). Any amount received as corpus donation will be treated as exempt for a trust registered under section 12A/12AA, if in Part A - General, in the table "Details of registration or approval under the Income tax Act", |

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| | | <p>'section 12A/12AA' is selected under the column "section under which registered or approved".</p> <p>Further, in the column on filing status, please choose "section 11" in the drop-down provided against the field "please specify the section under which the exemption is claimed".</p> |
| 3 | <p>Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above (10 of Schedule AI)</p> | <p>Please enter the aggregate of income derived during the previous year (excluding voluntary contributions reported at item No. 1 and 2 above).</p> <p>This is an auto-populated field, figure taken from Schedule AI (item 10).</p> |
| 4 | <p>Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-</p> <p>In this item, please fill up the details of application of income for charitable or religious purposes or for the stated objects of the trust or institution during the previous year.</p> | |
| 4i | <p>Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [S. No. F from Schedule ER]</p> | <p>In this item, please enter the amount which is applied during the previous year on Revenue account, out of income derived from the property or income earned during the previous year.</p> <p>This is an auto-populated field figure taken from S. No. F of Schedule ER.</p> |
| 4ii | <p>Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation upto 15% etc., i.e. not from income of the prev. year] [S. No. B of Schedule EC]</p> | <p>In this item, please enter the amount which is applied during the previous year on Capital account, out of income derived from the property or income earned during the previous year.</p> <p>This is an auto-populated field figure taken from S. No. B of Schedule EC.</p> |
| 4iii | <p>Amount applied during the previous year- Revenue/ Capital Account (Repayment of Loan)</p> | <p>In this item, please enter the amount applied during the previous year towards repayment of loan, whether as principle amount or interest thereon, on Revenue or Capital account.</p> |
| 4iv | <p>Amount deemed to have been applied during the</p> | <p>In this item, please enter the amount, which is deemed to have been applied during the</p> |

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| | previous year as per clause (2) of Explanation to section 11(1) | previous year within the meaning of clause (2) of Explanation to section 11(1). |
| 4iva | If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer | Please note that it is mandatory to exercise the option under the relevant provisions by furnishing the prescribed form i.e. Form 9A electronically within the due date. |
| 4ivb | If yes, date of furnishing Form No. 9A (DD/MM/YYYY) | Please mention the date of furnishing Form 9A, if any claim of deemed application of income has been made. |
| 4v | Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) [restricted to the maximum of 15% of (1 + 3) above for 12A/12AA and (1+2+3) above for 10(23C)(iv)/(v)/(vi)/(via)] | In this item, please enter the amount, which is accumulated or set apart for application to charitable or religious purposes or for stated objects. Please note that the amount so accumulated or set apart should not exceed 15% of the income derived from property (i.e. 15% of amount entered at item No. 1 and 3 above in case of assessee registered u/s 12A/12AA and 15% of amount entered at item No. 1 and Item No. 2 and Item No. 3 above for assessee approved u/s 10(23C)(iv)/ (v)/ (vi)/ (via). |
| 4vi | Amount in addition to amount referred to in (iv) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled (fill out Schedule I) | In this item, please enter the amount accumulated or set apart for application, (in excess of the 15% ceiling mentioned at item No. 4v above), in respect of which all the conditions mentioned in sub-section (2) and sub-section (5) of section 11, or the conditions mentioned in third proviso to section 10(23C), as the case may be, are fulfilled. Please note that it is mandatory to furnish the prescribed form i.e. Form 10 electronically before the due date and return has to be furnished before the due date specified in section 139(1) for making any claim u/s 11(2). Please ensure to fill out details of amounts accumulated or set apart in Schedule I, for claim of exemption under third proviso to section 10(23C) and the details of investments of funds in Schedule J (as applicable). |

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| 4vii | Amount eligible for exemption under section 11(1)(c) | In this item, please enter the amount eligible for exemption u/s 11(1)(c). Please also mention the details of approval given by the Board i.e. the approval number and the date of approval in the respective columns. |
| 4viia | Approval number given by the Board | |
| 4viib | Date of approval by board | |
| 4viii | Total [4i +4ii+4iii+4iv + 4v+4vi+4vii] | In this item, please enter the total amount in respect of which exemption is claimed for the previous year. Total of exemption claimed cannot exceed total of amounts of income mentioned in VC non corpus, VC corpus and aggregate income of the previous year. |
| 5 | Additions In this item, please enter the amounts, which are required to be added back on account of non-compliance of various provisions of the Act. Exemptions cannot be claimed against these additions. | |
| 5i | Income chargeable under section 11(1B) | In this item, please enter the amount of income, which is chargeable under section 11(1B). |
| 5ii | Income chargeable under section 11(3) | In this item, please enter the amount of income, which is chargeable under section 11(3). Please note that the amount should include the total amount reported at column 8 of Schedule I. |
| 5iii | Income in respect of which exemption under section 11 is not available | In this item, please enter the amount of any incomes in respect of which exemption under section 11 is not available. |
| 5iiia | Being anonymous donation (Diii of Schedule VC) | In item No. 5iiia, please enter the amount of anonymous donation chargeable under section 115BBC, which is reported in Schedule VC (item No. Diii) if the exemption is claimed on the same. In item No. 5iiib, please enter the amounts which are disallowable under clause (c) or (d) of section 13(1). Please note that the amount entered here should include the total amount reported in part E of Schedule J. |
| 5iiib | Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J) | |
| 5iv | Income chargeable under section 12(2) | In this item, please enter the amount of income, which is chargeable under section 12(2). |
| 5v | Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia) | In this item, please enter the amount which is disallowable under section 11(1) read with section 40(a)(ia) or under section 10(23C) read with section 40(a)(ia). |
| 5vi | Amount disallowable | In this item, please enter the amount which is |

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| | under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A) | disallowable under section 11(1) read with section 40A(3)/(3A) or under section 10(23C) read with section 40A(3)/(3A). |
| 5vii | Total [5i + 5ii+5iiia+5iiib+5iv+5v + 5vi] | In this item, please enter the total amount of additions (total of amounts at item No. 5i, 5ii, 5iiia, 5iiib, 5iv, 5v, 5vi). |
| 6 | Income chargeable u/s 11(4) [as per item No. E36 of Schedule BP] | This item may be filled by assessing officer during assessment. |
| 7 | Total (1+2+3-4viii+5vii+6) | In this item, please enter the total income for the previous year (item No.1 and 2 and 3) after reducing claim of exemption therefrom (item No. 4viii) and adding back the required amounts (item No. 5vii and 6). |
| <p>If you are claiming exemption under any clause of section 10, please fill up the amount eligible for exemption at item No. 8 or 9 or 10 as applicable.</p> <p>The claim of exemption under section 10 or 13B should be entered directly in the relevant column of Schedule Part B-TI (computation of income). The income and expenditure statement should be furnished in the applicable Schedule i.e. Schedule 1E-1 or IE-2 or IE-3 or IE-4 or ET. Such entities are not required to fill up the head wise details in Schedule BP, Schedule HP, Schedule CG, Schedule OS and Schedule SI etc.</p> | | |
| 8 | Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A) | In this item, the amount of exemption for clauses (21) or (22B) or (23A) or (23AAA) or (23B) or (23EC) or (23ED) or (23EE) or (29A) of section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information-“Section under which exemption is claimed”. Ensure that schedule IE1 or IE2 is filled as applicable. |
| 9 | Amount eligible for exemption under section 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47) | In this item, the amount of exemption for sub-clauses (iiiab) or (iiiac) or (iiiad) or (iiiiae) of Section 10(23C) or clause (23D) or (23DA) or (23FB) or (24) or (46) or (47) of Section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information-“Section under which exemption is claimed”. Ensure that schedule IE1 or IE2 or IE3 or IE4 is filled as applicable. |
| 10 | Amount eligible for exemption under any other clause of section 10 (other than those at 8 and 9) | In this item, the amount of exemption for any other clause of section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information-“Section under which exemption is claimed”. Ensure that schedule IE1 is filled. |
| 11 | Income chargeable under section 11(3) read with | In this item, please enter the amount of income which is chargeable under section |

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| | section 10(21) | 11(3) read with section 10(21). No exemption is allowable against such income. |
| 12a | Income claimed/ exempt under section 13A in case of a Political Party | In this item, please enter the amount which is eligible for exemption, in case you are claiming exemption under section 13A in case of a Political Party. Ensure that schedule LA is filled. |
| 12b | Income claimed/ exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET) | In this item, please enter the amount which is eligible for exemption, in case you are claiming exemption under section 13B in case of an Electoral Trust. Ensure that schedule ET is filled. |
| 13 | Income not forming part of item No. 7 to 12 above:- In this item, please furnish the headwise break-up of incomewhich is not eligible for exemption for the previous year. | |
| 13i | Income from house property [4 of Schedule HP] (enter nil if loss) | Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. |
| 13ii | Profits and gains from business or profession[as per item No. D34 of Schedule BP] | Please enter net profits and gains from business or profession chargeable to tax for the year. This figure has to be taken as computed at item No. D34 of Schedule BP. In case a loss is computed from business or profession in Schedule BP, 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. |
| 13iii | Income under the head Capital Gains | |
| 13iiia | Short term (A5of schedule CG) | In this item, please enter the total amount of short-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. A5). |
| 13iiib | Long term (B4 of schedule CG)(enter nil if loss) | In this item, please enter the total amount of long-term capital gains chargeable to tax for the year, as computed in Schedule CG (item No. B4). |
| 13iiic | Total capital gains (13iiia +13iiib) (enter nil if loss) | In this item, please enter the aggregate amount of capital gains chargeable to tax for the year. In case the computed figure is a loss, please enter nil in this column. |
| 13iv | Income from other sources[as per item No. 9 of Schedule OS] | Please enter net income under the head 'income from other sources' which is chargeable to tax for the year, as computed in Schedule OS (item No. 9). |

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| | | In case a loss figure is computed under the head 'income from other sources' 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. |
| 13v | Total (13i + 13ii + 13iiic + 13iv) | Please enter the aggregate of incomes computed under various heads in this column which is chargeable to tax for the year. |
| 14 | Gross income [7+11+13v-12a] | In this item, please enter gross income as indicated. Do not reduce the exemption amount mentioned in S. No. 8,9, 10 and 12b from Gross income. |
| 15 | Losses of current year to be set off against 13v (total of 2ix, 3ix and 4ix of Schedule CYLA) | In this item, please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be computed as aggregate of total of current year losses set-off with income as per items 2ix, 3ix and 4ix of Schedule CYLA. |
| 16 | Gross Total income (14-15) | In this item, please enter remaining current year income after allowing for set-off of current year losses. This is an auto-populated figure taken as balance of gross income [item 14] as reduced by current year losses allowed to be set-off against such income [item 15]. |
| 17 | Income chargeable to tax at special rate under section 111A, 112 etc. included in 16 | In this item, please report aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at item 16. This figure should be taken from column (i) of Schedule SI. |
| 18 | Total income (16) | In this item, please enter the amount of total income chargeable to tax for the previous year. |
| 19 | Income which is included in 18 and chargeable to tax at special rates [total of col. (i) of Schedule SI] | 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. |

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| | | This figure should be taken from column (i) of Schedule SI. |
| 20 | Net agricultural income for rate purpose | Please report in this column net agricultural 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. |
| 21 | Aggregate Income (18-19+20) [applicable if (18-19) exceeds maximum amount not chargeable to tax] | Please compute aggregate income in this item as Total Income [item 18] reduced by the income chargeable at special rates [item 19] and increased by the amount of net agricultural income [item 20] for rate purposes. |
| 22 | Anonymous donations, included in 21, to be taxed under section 115BBC @ 30%(Diii of Schedule VC) | In this item, please enter the amount of anonymous donations which are taxable under section 115BBC at the flat rate of 30%, which is reported in Schedule VC (item No. Diii). |
| 23 | Income chargeable at maximum marginal rates | In this item, please enter the amount, which is chargeable at maximum marginal rates. |

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates, at special rates or maximum marginal rates, as applicable. The gross tax liability is computed after adding surcharge and health and education cess thereon. Tax reliefs under sections 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 | Tax payable on total income | <p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 1(a), compute tax at normal applicable rates on the aggregated total income as reduced by anonymous donation and income chargeable at maximum marginal rates.</p> <p>In column 1(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In column 1(c), please enter the amount of tax charged at the rate of 30% on anonymous donation under section 115BBC.</p> <p>In column 1(d), please enter the amount of tax charged at maximum marginal rate in respect of item No. 23 of Part B-TI.</p> |

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| | | In column 1(e), please enter the amount of rebate admissible on net agricultural income. |
| 2 | Surcharge | In this item, please compute surcharge leviable on tax liability in items 2(i) and 2(ii) respectively. |
| 3 | Health and Education cess @ 4% on (1f+ 2iii) | In this item, please compute health and education cess @4% of the tax after rebate. |
| 4 | Gross tax liability (1f+ 2iii + 3) | In this item, please compute the gross tax liability after adding surcharge and health and education cess. |
| 5 | Tax relief | <p>In column 5(a), please enter the amount of 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 5(b), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 5(c), please compute the aggregate of claims of tax relief in the above columns.</p> |
| 6 | Net tax liability (4 - 5c) | In this column, please compute net tax liability payable for the year after allowing the tax relief admissible. |
| 7 | Interest and Fee payable | <p>In column 7(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 7(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 7(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 7(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 31stDecember, 2020. The fee payable is Rs. 10,000 in case the return is filed after 31stDecember, 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</p> |

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| | | shall not exceed Rs. 1,000/-. In column 7(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns. |
| 8 | Aggregate liability (6+7e) | In this column, please enter the aggregate amount of tax, interest and fee payable for the year. |
| 9 | Taxes Paid | 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. |
| 10 | Amount payable | In case the aggregate amount payable [<i>item 8</i>] is higher than the taxes paid for the year [<i>item 9e</i>], please compute the net amount payable after claiming credit of taxes paid. |
| 11 | Refund | In case the taxes paid for the year [<i>item 9e</i>] is higher than the aggregate amount payable [<i>item 8</i>], please compute the net amount refundable. |
| 12 | Net tax payable on 115TD income including interest u/s 115TE (S. No. 12 of Schedule 115TD) | In this item, please enter the Net tax payable on 115TD income including interest u/s 115TE. This is an auto-populated field figure taken from S. No. 12 of Schedule 115TD. |
| 13 | Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) Select Yes or No | 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 used for digital payments/receipts. 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' |
| | IFS Code of the bank (SWIFT code in case of foreign bank) | Please enter the IFS Code of the Bank (11 digits) or SWIFT code in case of foreign bank account. |
| | Name of the Bank | Please enter name of the Bank |
| | Account Number | Please enter account number of the Bank |

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| | Country of Location | In case of non-resident, please provide country of location of bank |
| | IBAN | In case of non-resident, please provide IBAN |
| 14 | 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? | In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'. |

Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

| Please enter the relevant details of payment of advance tax or self-assessment tax. | | |
|---|---------------------------------|---|
| Column No. | Field Name | Instruction |
| 2 | BSR Code | Please enter the seven digit BSR code of Bank at which tax was deposited. |
| 3 | Date of Deposit | Please enter date on which tax was deposited in DD/MM/YYYY format. |
| 4 | Serial Number of Challan | Please enter the Serial Number of Challan. |
| 5 | Amount | Please enter the tax amount deposited. |

Part- B - Details of Tax Deducted at Source on income

| Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor | | |
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| 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 |

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| | | buyer. |
| 5 & 6 | Unclaimed TDS brought forward (b/f) | <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 & 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> |
| 7 & 8 | TDS of the current financial year(TDS deducted during the FY 2019-20) | <p>Please enter the amount of total tax deducted at source for the current financial year i.e. FY 2019-20.</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> |
| 9 & 10 | TDS credit being claimed this year(only if corresponding receipt is being offered for tax this year) | <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 in hands of any other person as per rule 37BA(2).</p> |
| 11 & 12 | Corresponding receipt offered | <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>Where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then no TDS credit should be claimed under the column "in own hands" for the current year.</p> |
| 13 | TDS credit being carried forward | Please enter the amount of remaining TDS credit which is being carried forward to subsequent years. |

Part- C – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.

| Column | Field Name | Instruction |
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|---------------|-------------------|--------------------|

| No. | | |
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| 2 | Tax deduction and Tax Collection Account Number of the Collector | Please enter the TAN of the Collector. |
| 3 | Name of the Collector | Please enter the name of the Collector. |
| 4 & 5 | Unclaimed TCS brought forward (b/f) | Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4&5) and TCS of the current financial year(col. 6) should be reported in different rows. |
| 6 | TCS of the current financial year | Please enter the amount of Tax collected at source for the current financial year i.e. FY 2019-20. |
| 7 | Amount out of (5) or (6) being claimed this year <i>(only if corresponding income is being offered for tax this year)</i> | Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head of income. |
| 8 | Amount out of (5) or (6) being carried forward | 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 the case of a company, the return of income can be verified by the Managing Director. In case the Managing Director is not able to verify the return for any unavoidable reason, or there is no Managing Director, the return can be verified by any other Director of the company.

In the case of a local authority, the return of income can be verified by the Principal Officer.

In the case of a political party, the return of income can be verified by the Chief Executive Officer of such party, whether known as Secretary or any other designation.

In the case of any other association, the return of income can be verified by any member of the association or the Principal Officer thereof.

In the case of any other person, the return of income can be verified by that person or by some person competent to act on his behalf.

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.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2020-21

| Sector | Sub-Sector | Code |
|--|---|-------|
| AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY | Growing and manufacturing of tea | 01001 |
| | Growing and manufacturing of coffee | 01002 |
| | Growing and manufacturing of rubber | 01003 |
| | Market gardening and horticulture specialties | 01004 |
| | Raising of silk worms and production of silk | 01005 |
| | Raising of bees and production of honey | 01006 |
| | Raising of poultry and production of eggs | 01007 |
| | Rearing of sheep and production of wool | 01008 |
| | Rearing of animals and production of animal products | 01009 |
| | Agricultural and animal husbandry services | 01010 |
| | Soil conservation, soil testing and soil desalination services | 01011 |
| | Hunting, trapping and game propagation services | 01012 |
| | Growing of timber, plantation, operation of tree nurseries and conserving of forest | 01013 |
| | Gathering of tendu leaves | 01014 |
| | Gathering of other wild growing materials | 01015 |
| | Forestry service activities, timber cruising, afforestation and reforestation | 01016 |
| | Logging service activities, transport of logs within the forest | 01017 |
| | Other agriculture, animal husbandry or forestry activity n.e.c | 01018 |
| | | |
| FISH FARMING | Fishing on commercial basis in inland waters | 02001 |
| | Fishing on commercial basis in ocean and coastal areas | 02002 |
| | Fish farming | 02003 |
| | Gathering of marine materials such as natural pearls, sponges, coral etc. | 02004 |
| | Services related to marine and fresh water | 02005 |

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| | fisheries, fish hatcheries and fish farms | |
| | Other Fish farming activity n.e.c | 02006 |
| | | |
| MINING AND QUARRYING | Mining and agglomeration of hard coal | 03001 |
| | Mining and agglomeration of lignite | 03002 |
| | Extraction and agglomeration of peat | 03003 |
| | Extraction of crude petroleum and natural gas | 03004 |
| | Service activities incidental to oil and gas extraction excluding surveying | 03005 |
| | Mining of uranium and thorium ores | 03006 |
| | Mining of iron ores | 03007 |
| | Mining of non-ferrous metal ores, except uranium and thorium ores | 03008 |
| | Mining of gemstones | 03009 |
| | Mining of chemical and fertilizer minerals | 03010 |
| | Mining of quarrying of abrasive materials | 03011 |
| | Mining of mica, graphite and asbestos | 03012 |
| | Quarrying of stones (marble/granite/dolomite), sand and clay | 03013 |
| | Other mining and quarrying | 03014 |
| | Mining and production of salt | 03015 |
| | Other mining and quarrying n.e.c | 03016 |
| | | |
| MANUFACTURING | Production, processing and preservation of meat and meat products | 04001 |
| | Production, processing and preservation of fish and fish products | 04002 |
| | Manufacture of vegetable oil, animal oil and fats | 04003 |
| | Processing of fruits, vegetables and edible nuts | 04004 |
| | Manufacture of dairy products | 04005 |
| | Manufacture of sugar | 04006 |
| | Manufacture of cocoa, chocolates and sugar confectionery | 04007 |
| | Flour milling | 04008 |
| | Rice milling | 04009 |
| | Dal milling | 04010 |
| | Manufacture of other grain mill products | 04011 |
| | Manufacture of bakery products | 04012 |
| | Manufacture of starch products | 04013 |
| | Manufacture of animal feeds | 04014 |
| | Manufacture of other food products | 04015 |
| | Manufacturing of wines | 04016 |
| | Manufacture of beer | 04017 |
| | Manufacture of malt liquors | 04018 |
| | Distilling and blending of spirits, production of ethyl alcohol | 04019 |
| | Manufacture of mineral water | 04020 |
| | Manufacture of soft drinks | 04021 |

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| 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 |

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| 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 |

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| | 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 | 08005 |

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| | machinery | |
| | Renting of office machinery and equipment | 08006 |
| | Renting of other machinery and equipment n.e.c. | 08007 |
| | Renting of personal and household goods n.e.c. | 08008 |
| | Renting of other machinery n.e.c. | 08009 |
| | | |
| WHOLESALE AND RETAIL TRADE | Wholesale and retail sale of motor vehicles | 09001 |
| | Repair and maintenance of motor vehicles | 09002 |
| | Sale of motor parts and accessories- wholesale and retail | 09003 |
| | Retail sale of automotive fuel | 09004 |
| | General commission agents, commodity brokers and auctioneers | 09005 |
| | Wholesale of agricultural raw material | 09006 |
| | Wholesale of food & beverages and tobacco | 09007 |
| | Wholesale of household goods | 09008 |
| | Wholesale of metals and metal ores | 09009 |
| | Wholesale of household goods | 09010 |
| | Wholesale of construction material | 09011 |
| | Wholesale of hardware and sanitary fittings | 09012 |
| | Wholesale of cotton and jute | 09013 |
| | Wholesale of raw wool and raw silk | 09014 |
| | Wholesale of other textile fibres | 09015 |
| | Wholesale of industrial chemicals | 09016 |
| | Wholesale of fertilizers and pesticides | 09017 |
| | Wholesale of electronic parts & equipment | 09018 |
| | Wholesale of other machinery, equipment and supplies | 09019 |
| | Wholesale of waste, scrap & materials for re- cycling | 09020 |
| | Retail sale of food, beverages and tobacco in specialized stores | 09021 |
| | Retail sale of other goods in specialized stores | 09022 |
| | Retail sale in non-specialized stores | 09023 |
| | Retail sale of textiles, apparel, footwear, leather goods | 09024 |
| | Retail sale of other household appliances | 09025 |
| | Retail sale of hardware, paint and glass | 09026 |
| | Wholesale of other products n.e.c | 09027 |
| | Retail sale of other products n.e.c | 09028 |
| | | |
| HOTELS, RESTAURANTS AND HOSPITALITY SERVICES | Hotels – Star rated | 10001 |
| | Hotels – Non-star rated | 10002 |
| | Motels, Inns and Dharmshalas | 10003 |
| | Guest houses and circuit houses | 10004 |
| | Dormitories and hostels at educational institutions | 10005 |
| | Short stay accommodations n.e.c. | 10006 |

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| | Restaurants – with bars | 10007 |
| | Restaurants – without bars | 10008 |
| | Canteens | 10009 |
| | Independent caterers | 10010 |
| | Casinos and other games of chance | 10011 |
| | Other hospitality services n.e.c. | 10012 |
| | | |
| TRANSPORT & LOGISTICS SERVICES | Travel agencies and tour operators | 11001 |
| | Packers and movers | 11002 |
| | Passenger land transport | 11003 |
| | Air transport | 11004 |
| | Transport by urban/sub-urban railways | 11005 |
| | Inland water transport | 11006 |
| | Sea and coastal water transport | 11007 |
| | Freight transport by road | 11008 |
| | Freight transport by railways | 11009 |
| | Forwarding of freight | 11010 |
| | Receiving and acceptance of freight | 11011 |
| | Cargo handling | 11012 |
| | Storage and warehousing | 11013 |
| | Transport via pipelines (transport of gases, liquids, slurry and other commodities) | 11014 |
| | Other Transport & Logistics services n.e.c | 11015 |
| | | |
| POST AND TELECOMMUNICATION SERVICES | Post and courier activities | 12001 |
| | Basic telecom services | 12002 |
| | Value added telecom services | 12003 |
| | Maintenance of telecom network | 12004 |
| | Activities of the cable operators | 12005 |
| | Other Post & Telecommunication services n.e.c | 12006 |
| | | |
| FINANCIAL INTERMEDIATION SERVICES | Commercial banks, saving banks and discount houses | 13001 |
| | Specialised institutions granting credit | 13002 |
| | Financial leasing | 13003 |
| | Hire-purchase financing | 13004 |
| | Housing finance activities | 13005 |
| | Commercial loan activities | 13006 |
| | Credit cards | 13007 |
| | Mutual funds | 13008 |
| | Chit fund | 13009 |
| | Investment activities | 13010 |
| | Life insurance | 13011 |
| | Pension funding | 13012 |
| | Non-life insurance | 13013 |
| | Administration of financial markets | 13014 |
| | Stock brokers, sub-brokers and related activities | 13015 |
| | Financial advisers, mortgage advisers and brokers | 13016 |

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| | 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 computer 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 |

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| | 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 |

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| | Other cultural activities n.e.c. | 20012 |
| | Circuses and race tracks | 20013 |
| | Video Parlours | 20014 |
| | News agency activities | 20015 |
| | Library and archives activities | 20016 |
| | Museum activities | 20017 |
| | Preservation of historical sites and buildings | 20018 |
| | Botanical and zoological gardens | 20019 |
| | Operation and maintenance of sports facilities | 20020 |
| | Activities of sports and game schools | 20021 |
| | Organisation and operation of indoor/outdoor sports and promotion and production of sporting events | 20022 |
| | Sports Management | 20023_01 |
| | Other sporting activities n.e.c. | 20023 |
| | Other recreational activities n.e.c. | 20024 |
| | | |
| OTHER SERVICES | Hair dressing and other beauty treatment | 21001 |
| | Funeral and related activities | 21002 |
| | Marriage bureaus | 21003 |
| | Pet care services | 21004 |
| | Sauna and steam baths, massage salons etc. | 21005 |
| | Astrological and spiritualists' activities | 21006 |
| | Private households as employers of domestic staff | 21007 |
| | Event Management | 21008_01 |
| | Other services n.e.c. | 21008 |
| | | |
| EXTRA TERRITORIAL ORGANISATIONS AND BODIES | Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.) | 22001 |

*n.e.c. – not elsewhere classified

Important points to remember while filing return of income in ITR utility (online or offline)

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.

List of Category A Rules for ITR 7 are as below:

| S. No. | Description of Rules | Mapping of Rules for ITR 7 |
|--------|---|---|
| 1 | Name entered in the return should match with the name as per the PAN database. | The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base. |
| 2 | In Schedule "PI", country is selected as India then mobile number should not be less than or more than 10 digits | If Assessee enters country code as "91" at the field provided "Country code" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid. |
| 3 | In Schedule "PI", status is selected as AOP then sub-status should not be selected as other than "Society Registered under Societies Registration Act-1860 or any law corresponding to that Act" or "Any other AOP/BOI" or "Public Charitable Trust" | If assessee selects "Status" as AOP and the "sub status" is selected as other than Society Registered under Societies Registration Act-1860 or any law corresponding to that Act or Any other AOP/BOI or Public Charitable Trust OR No "Sub status" code is selected. |
| 4 | In Schedule "PI", Date of registration under table "Details of registration or approval under the Income-tax Act" should not be after date of filing of the return. | The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" in Part A - General (1) is after the date of filing the return. |

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| 5 | In Schedule "PI", Date of registration under table "Details of registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation. | The date selected in 'Date of registration or approval' in Table "Details of registration or approval under the Income-tax Act" is before the date of formation/ incorporation |
| 6 | In Schedule "PI", date of registration in "Details of registration or approval under any law other than Income-tax Act" should be before the date of filing the return. | The Date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" in Part A - General (1) is after the date of filing the return. |
| 7 | In Schedule "PI", 'date of registration or approval' in "Details of registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation. | The date selected in 'Date of registration or approval' in Table "Details of registration or approval under any law other than Income-tax Act" is before the date of formation/incorporation |
| 8 | In Schedule Part A General, Section 139(4A) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is other than Section 11. | Return furnished under section is 139(4A) AND In filing status - "section under which the exemption is claimed " is OTHER THAN 'Section 11' |
| 9 | In Schedule Part A General, Section 139(4B) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is neither Section 13A nor 13B. | Return furnished under section is 139(4B) AND In filing status - "section under which the exemption is claimed " is OTHER THAN Section 13A or 13B |
| 10 | In Schedule Part A General, Section 139(4C) is selected under filing status - "Return furnished under section" and "Section under which the exemption is claimed" is not any one of the Sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiad), 10(23C)(iiiad), 10(23C)(iiiad), 10(23C)(iiiad), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via). | Return furnished under section is 139(4C) AND In filing status - "section under which the exemption is claimed " is selected OTHER THAN Section 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiad), 10(23C)(iiiad), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via). |
| 11 | In Schedule Part A General, Section 139(4D) is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed" is other than 'Section 10(21) read with section 35(1)'. . | Return furnished under section is 139(4D) AND In filing status - "section under which the exemption is claimed " is selected OTHER THAN Section 10(21) read with section 35(1) |
| 12 | In Schedule Part A General, "Others" is selected under filing status - "Return furnished under section" and "section under which the exemption is claimed " is not any one of the Sections 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44). | Return furnished under section is selected 'Others' AND In filing status - "section under which the exemption is claimed " is OTHER THAN Section 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) |

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| <p>13</p> | <p>Assessee is GPU (General public utility) as referred u/s 2(15) and "Percentage of receipt from such activity vis-à-vis total receipts" is not furnished in Schedule Part A General-"Other Details"</p> | <p>[In Schedule Part A General 2 -S. No. A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2 -S. No. A(i)(a)(ii)“ If yes, then percentage of receipt from such activity vis-à-vis total receipts” = ZERO/NULL/NIL] OR [In Schedule Part A General 2 -S. No. A(i)(b)(i) "whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND [In Schedule Part A General 2 -S. No. A(i)(b)(ii)“ If yes, then percentage of receipt from such activity vis-à-vis total receipts” = ZERO/NULL/NIL]</p> |
| <p>14</p> | <p>Assessee is GPU (General public utility) as referred u/s 2(15) and "Amount of annual aggregate receipts from such activities" is not furnished in Schedule Part A General-"Other Details"</p> | <p>[In Schedule Part A General 2 -S. No. A(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" OR [In Schedule Part A General 2 -S. No. A(i)(b)(i)" whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2- S. No. A(ii) "Amount of aggregate annual receipts from such activities" = Zero/Blank. (Note: The total of the amount fields in all the rows shall be considered)]</p> |
| <p>15</p> | <p>In Schedule Part A General, details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided under "Other details".</p> | <p>The date of change of objectives entered in S. No. Cii of Schedule Part A General - Other Details is not within the previous year/ or is before the date of formation/incorporation of the trust/institution</p> |
| <p>16</p> | <p>In Schedule Part A General, date of change of objectives entered in S. No. C(iia) under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution</p> | <p>In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, S. No. C(i) is selected as Yes AND [The date entered is less than '01-04-2019' OR greater than '31-03-2020' OR</p> |

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| | | The date entered is less than the Date of formation/ incorporation] |
| 17 | In Schedule Part A General, date of fresh registration entered in S. No. C(iid) under "Other Details" is before the date of change of objects/activities as entered in S. No. C(ia) or the date mentioned is after the date of filing the return. | In Part A-General 1 - Details of registration or approval under Income Tax Act is selected as 12A/12AA AND In Schedule Part B-TI - Sr. 4viii is greater than zero AND In Schedule Part A General 2, S. No. C(iic) is selected as Yes AND [The date entered is less than 'the Date of Change as entered in S. No. C(ia) of 'other details' OR greater than the date of filing the return. |
| 18 | Date of audit under "Audit Information" cannot be prior to the 01-04-2020 in S. No. H and S. No. I | In S. No. H and I, if Date of audit OR Date of audit report OR Date of furnishing the audit report is before 01-04-2020 |
| 19 | In "Schedule I", at column 'Balance amount available for application', value at total field should be equal to the sum of values at fields S. No. 1 to S. No. 6 | Sum of values at fields S. No. 1 to S. No. 6 is not equal to "Balance amount available for application" of schedule I |
| 20 | In "Schedule I", at column 'Amount deemed to be income within meaning of sub-section (3) of section 11', value at total field should be equal to the sum of values at fields S. No. 1 to S. No. 6 | Sum of values at fields S. No. 1 to S. No. 6 is not equal to amount mentioned in the total field 'Amount deemed to be income within meaning of sub-section (3) of section 11' in schedule I |
| 21 | In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Amount of Investment" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to value mentioned in "Total" field for column "Amount of Investment" in table B 'Details of investment/deposits made under section 11(5)' of schedule J |
| 22 | In "Schedule J", in table 'Details of investment/deposits made under section 11(5)', value at "Total" field for column "Maturity amount" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Maturity amount" in table B 'Details of investment/deposits made under section 11(5)' of schedule J |
| 23 | In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table C of Schedule J |
| 24 | In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Income from the investment" in table C of Schedule J |
| 25 | In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table D of Schedule J |
| 26 | In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution/donation" in table E of |

| | entered in rows added. | Schedule J |
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| 27 | In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution applied towards objective" in table E of Schedule J |
| 28 | In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" in table E of Schedule J |
| 29 | In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added. | Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Balance to be treated as income under section 11(3)" in table E of Schedule J |
| 30 | In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule LA is not filled | In filing Status, section under which exemption claimed is selected as Section 13A AND S. No. 1,2a,3*,4,5 is NULL or BLANK or ZERO * - For S. No. 3 - The question "Whether the accounts have been audited" should not be Null or blank. |
| 31 | Schedule LA to be filled only by Political party claiming exemption u/s 13A | In filing Status, section under which exemption claimed is selected OTHER THAN Section 13A AND Any one of the field S. No. 1,2a,3,4,5,6 is filled |
| 32 | In Schedule LA, date of furnishing the audit report and date of audit report in S. No. 3a and S. No. 3g respectively should not be before the end of the previous year | In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA - S. No. 3a and 3g , the Date of furnishing the audit report OR Date of audit report is before 01-04-2020 AND In schedule Part B-TI, S. No. 12a is greater than zero |
| 33 | In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled | In filing Status, section under which exemption claimed is selected as Section 13B AND S. No. 1,2,3,4,5,6ii is NULL or Blank or ZERO |
| 34 | Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B | In filing Status, section under which exemption claimed is selected OTHER THAN Section 13B AND Any one of the field S. No. 1,2,3,4,5,6ii is filled |

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| 35 | In Schedule ET, the date of audit in S. No. 4b should not be prior to 01-04-2020 | In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 4b, the date of audit report in Form No.10BC is before 01-04-2020 AND S. No. 12b of Schedule B-TI >0 |
| 36 | In Schedule Part A General, Filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in S. No. 6ii of Schedule ET is not equal to S. No. C of Sch VC | In filing status under "section under which the exemption is claimed is selected as Section 13B AND S. No. 6ii of Schedule ET is NOT EQUAL TO S. No. C of Sch VC |
| 37 | In schedule ET, Total mentioned in S. No. 6iii should match with the sum of S. No. 6i+6ii. | In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 6iii is not equal to sum of S. No. 6i+6ii |
| 38 | In Schedule ET, the Total mentioned in S. No. 6vi should match with the sum of S. No. 6iv+6v. | In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 6vi is not equal to sum of S. No. 6iv+6v |
| 39 | In Schedule ET, the Total mentioned in S. No. 6viii should match with the difference of S. No. 6iii - 6vi. | In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - S. No. 6viii is not equal to difference of S. No. 6iii - 6vi |
| 40 | In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(iia to iid) | Sum of values at A(iia to iid) is not equal to amount mentioned in the field 'Total : A(iie) of schedule VC |
| 41 | In "Schedule VC", value at field 'Voluntary contribution local : A(iii)' should be equal to the sum of values at Ai + Aiie. | Sum of values at Ai + Aiie is not equal to amount mentioned in the field "Voluntary contribution local : A(iii)" of schedule VC |
| 42 | In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii. | Sum of values at Bi + Bii is not equal to amount mentioned in the field "Foreign contribution" B(iii) of schedule VC |
| 43 | In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii. | Sum of values at Aiii + Biii is not equal to amount mentioned in the field "Total Contributions" C of schedule VC |
| 44 | In "Schedule VC", value at field "Di" - "Aggregate of such anonymous donations received" should not be more than value at field "C" -"Total Contributions". | S. No. Di of Schedule VC >S. No. C of Schedule VC |
| 45 | In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the sum of values at Di - Dii. | Difference of values at Di - Dii is not equal to amount mentioned in the field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" of schedule VC |
| 46 | In "Schedule AI", value at field "Total (9a+9b+9c+9d)" of point '9' should be equal to the sum of values at (9a+9b+9c+9d) | Sum of values at (9a+9b+9c+9d) is not equal to amount mentioned in the field "Total (9a+9b+9c+9d)" of point '9' of schedule AI |

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| 47 | In "Schedule AI", value at field "Total" of point '10' should be equal to the sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9) | Sum of values at (1+2+3+4+5+6+7+8+ Total Field of 9) is not equal to amount mentioned in the field "Total" of point '10' of schedule AI |
| 48 | In "Schedule ER", value at field "Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' should be equal to the sum of values at (15a + 15b + 15c + 15d) | Sum of values at (15a + 15b + 15c + 15d) is not equal to amount mentioned in the field Total (15a + 15b + 15c + 15d)" of point '15 Other Expenses' of schedule ER |
| 49 | In "Schedule ER", value at field "Total (sum of A1 to A15)" of point 16 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15) | Sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11+A12+A13+A14+A15) is not equal to amount mentioned in the field "Total (sum of A1 to A15)" of point 16 in schedule ER |
| 50 | In "Schedule ER", value at field "Total (B1 to B9)" of point B10 should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9) | Sum of values of (B1+B2+B3+B4+B5+B6+B7+B8+B9) is not equal to the field "Total (B1 to B9)" of point B10 in schedule ER |
| 51 | In "Schedule ER", value at field "Disallowable expenditure (C1+C2+C3+C4)" of point C should be equal to the sum of values of (C1+C2+C3+C4) | Sum of values of (C1+C2+C3+C4) is not equal to amount mentioned in the field point C Disallowable expenditure (C1+C2+C3+C4)" of schedule ER |
| 52 | In "Schedule ER", value at field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D should be equal to the sum of values of (A16+B10+C) | Sum of values of (A16+B10+C) is not equal to amount mentioned in the field "Total Revenue expenditure incurred during the year (A16+B10+C)" of point D in schedule ER |
| 53 | In "Schedule ER", value at field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F should be equal to the sum of values of [A16 + B10 - E2 - E3 - E4 - E5] | Sum of values of [A16 + B10 - E2 - E3 - E4 - E5] is not equal to amount mentioned in the field "Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5]" of point F in schedule ER. Consider zero if [A16 + B10 - E2 - E3 - E4 - E5] is negative. |
| 54 | In "Schedule EC", value at "Total expenses" field at point 4 should be equal to the sum of the values entered in number of rows added. | Sum of the values entered in number of rows added is not equal to amount mentioned in the field "Total expenses" field at point 4 of schedule EC |
| 55 | In "Schedule EC", value at field "Total capital expenses (1+2+3+4)" of point 5 should be equal to the sum of values of (1+2+3+4) | Sum of values mentioned in S. No. (1+2+3+4) is not equal to amount mentioned in the field Total capital expenses (1+2+3+4)" mentioned in point 5 of Schedule EC |
| 56 | Exemption u/s 11(1A) is allowed to the extent of net consideration entered in Schedule AI | S. No. 3 of Schedule EC > S. No. 8 of Schedule AI |
| 57 | In "Schedule EC", value at field "Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" of point B should be equal to the sum of values of [5 – A2 - A3 - A4 - A5] | Sum of values mentioned in S. No. [5 – A2 - A3 - A4 - A5] is not equal to amount mentioned in the field 'Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]" mentioned in point B of Schedule EC Consider Zero if the [5 – A2 - A3 - A4 - A5] is negative. |
| 58 | In "Schedule HP", 1(d) "total" should be equal to 1b + 1c | Sum of 1b+1c is not equal to amount mentioned in the field 1(d) of schedule HP |

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| 59 | In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d) | Sum of (1a-1d) is not equal to 1e |
| 60 | In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value. | If in Schedule HP, Sl.no 1f is more than 30% of Sl.no 1e. This rule shall be implemented for all properties in HP & value at field "1f" is greater than zero |
| 61 | In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g) | Sum of (1f+ 1g) is not equal to amount mentioned in the field 1(h) "total" in schedule HP |
| 62 | In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i) | Sum of (1e–1h+1i) is not equal to amount mentioned in the field 1(j) of "Income form House Property" of schedule HP |
| 63 | In "Schedule HP" , value at field 3 "Income under the head "Income from house property" (1j + 2j + 3)" should be equal to the sum of (1j + 2j +.....+ 3) | If the value at field 4 is NOT Equal to Sum of Sl no. 1j+2j+...+3 |
| 64 | In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax | If in Schedule HP, Sl.no 1c is more than zero and Sl.no 1a is equal to zero. |
| 65 | In Schedule HP, Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null | If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero. |
| 66 | In Schedule HP, Sl.no 3 Pass through income should match with the amount of HP income mentioned in Schedule PTI | In Filing status- section under which exemptions is claimed as 10(23A) or 13B or 13A AND In Schedule HP S. No. 3 is not equal to the sum of S. No. 1(i) of Sch PTI against all the Names of business trust / investment fund. |
| 67 | First three alphabets should be as per the list of TAN codes | All fields where TAN is filled by taxpayer |
| 68 | In Schedule CG, S. No. A1(biv) should be equal to sum of A1(bi+bii+biii) | If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii) |
| 69 | In Schedule CG, S. No. A1c -"Balance (1a – biv)" should be equal to difference of A1(1a – biv) | In Sch CG A1c is not equal to difference of A1(1a – biv) |
| 70 | In Schedule CG, S. No. A1e of STCG should be equal to sum of A(1c +1d) | In Sch CG A1e is not equal to sum of A1(1c +1d) |
| 71 | In Schedule CG, the value entered in S. No. A(2a)(i)(c) should be higher of S. No. A(2a)(i)(a) and A(2a)(i)(b) | The amount entered In Sch CG A(2a)(i)(c) is not higher of S. No. A(2a)(i)(a) and A(2a)(i)(b) |
| 72 | In Schedule CG, S. No. A(2a)(iii) should be equal to sum of (ic + ii) | In Sch CG A(2a)(iii) is not equal to sum of (ic + ii) |
| 73 | In schedule CG, S. No. A2(biv) should be equal to sum of A2(bi+bii+biii) | If in Sch CG A2(biv) is not equal to Sum of A2(bi+bii+biii) |
| 74 | In "Schedule CG", S. No. A2(c) of STCG Balance should be equal to (2aiii-biv) | If in Sch CG A2c is not equal to (2aiii-biv) |
| 75 | In "Schedule CG", S. No. A2(e) of STCG should be the sum of (2c+2d) | If in Sch CG A2e is not equal to (2c+2d) |
| 76 | In "Schedule CG", value at field 'A4' "Pass Through Income/Loss in the nature of Short Term Capital Gain" should be equal to | IF sum of amounts mentioned at (A4a+A4b) is not equal to amount mentioned in the field'"A4' "Pass Through Income/Loss in the nature of |

| | (A4a+A4b) | Short Term Capital Gain in schedule CG |
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| 77 | In "Schedule CG", value at field 'A5' "Total short term capital gain" should be equal to the sum of (A1e + A2e + A3 + A4) | If sum of (A1e + A2e + A3 + A4) is not equal to amount mentioned in the field A5' "Total short term capital gain in schedule CG |
| 78 | In Schedule CG, the value entered in S. No. B1(ai)(c) should be higher of S. No. B1(ai)(a) and B1(ai)(b) | The amount entered In Sch CG B1(ai)(c) is not higher of S. No. B1(ai)(a) and B1(ai)(b) |
| 79 | In "Schedule CG", value at field 'B1(aiii)' "Total" should be equal to the sum of (ic+ii) | If sum of amount mentioned at (ic+ii) is not equal to amount mentioned in the field 'B1(aiii)' "Total in schedule CG |
| 80 | In "Schedule CG", value at field 'B1(biv)' "Total" should be equal to the sum of B1(bi+bii+biii) | If sum of amount mentioned at B1(bi+bii+biii) is not equal to amount mentioned in the field 'B1(biv)' in schedule CG |
| 81 | In "Schedule CG", value at field 'B1(c)' "Balance" should be equal to the sum of (1aiii - 1biv) | If sum of amount mentioned at B1(1aiii - 1biv) is not equal to amount mentioned in the field 'B1(c)' in schedule CG |
| 82 | In Schedule CG, value at field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" should be equal to the field (1c) | Amount mentioned in field (1c) is not equal to amount mentioned in the field 'B1(d)' "Long-term capital gains where proviso under section 112(1) is not applicable" of schedule CG |
| 83 | In "Schedule CG", value at field 'B2(biv)' "Total" should be equal to the sum of B2(bi+bii+biii) | If sum of amount mentioned at B2(bi+bii+biii) is not equal to amount mentioned in the field 'B2(biv)' in schedule CG |
| 84 | In "Schedule CG", value at field 'B2(c)' "Balance" should be equal to the sum of (2a - biv) | If sum of amount mentioned at B2(2a - biv) is not equal to amount mentioned in the field 'B2(c)' in schedule CG |
| 85 | In "Schedule CG", value at field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable" should be equal to sum of individual value at the field (2c) | Amount mentioned in field (2c) is not equal to amount mentioned in the field 'B2(d)' "Long-term capital gains where proviso under section 112(1)/112A is applicable" of schedule CG |
| 86 | In "Schedule CG", value at field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" should be equal to the sum of (B3a + B3b) | Sum of (B3a + B3b) is not equal to amount mentioned in field 'B3' "Pass Through Income/Loss in the nature of Long Term Capital Gain" of schedule CG |
| 87 | In "Schedule CG" value at field 'B4' "Total long term capital gain" should be equal to the sum of (B1d + B2d + B3) | Sum of amounts mentioned in (B1d + B2d + B3) is not equal to amount mentioned in the field 'B4' "Total long term capital gain" of schedule CG |
| 88 | In Schedule CG, Full Value of Consideration in S. No. A1a is zero and expenses u/s 48 in S. No. A1b(iv) are claimed | If In Schedule CG, Full Value of Consideration (S. No. A1a) is zero and expenses (S. No. A1b(iv) are more than zero |
| 89 | In Schedule CG, Full Value of Consideration in S. No. A2a(iii) is zero and expenses u/s 48 in S. No. A2b(iv) are claimed | If In Schedule CG, Full Value of Consideration (S. No. A2aiii) is zero and expenses (S. No. A2b(iv) are more than zero |
| 90 | In Schedule CG, Full Value of Consideration in S. No. B1a(iii) is zero and expenses u/s 48 in S. No. B1b(iv) are claimed | If In Schedule CG, Full Value of Consideration (S. No. B1aiii) is zero and expenses (S. No. B1b(iv) are more than zero |
| 91 | In Schedule CG, Full Value of Consideration in S. No. B2a is zero and expenses u/s 48 in S. No. B2b(iv) are claimed | If In Schedule CG, Full Value of Consideration (S. No. B2a) is zero and expenses (S. No. B2b(iv) are more than zero |

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| 92 | 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) | Sum of (1a+ 1b+ 1c+ 1d + 1e) is not equal to amount mentioned in the field (1) of Gross income chargeable to tax at normal applicable rates of schedule OS |
| 93 | In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others) | Sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others) is not equal to amount mentioned in the field Interest Gross income of schedule OS |
| 94 | In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv) | Sum of amounts mentioned at (di + dii + diii + div + dv) is not equal to amount mentioned in the field 1(d) of schedule OS |
| 95 | In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered | Sum of individual value is not equal to amount entered in the field "Any other income" of schedule OS |
| 96 | In Schedule OS, S. No. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1) | Sum of amounts mentioned at (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1) is not equal to amount mentioned in the field 2 of schedule OS |
| 97 | In "Schedule OS", Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D) | Sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D) is not equal to amount mentioned in the field" Income chargeable u/s 115BBE" of schedule OS |
| 98 | In "Schedule OS", amount of "Any other income chargeable at special rate" in S. No. 2c should be equal to the sum of individual values entered in amount col. | Sum of individual values entered in amount column is not equal to amount mentioned in the field "Any other income chargeable at special rate"-S. No. 2c of schedule OS |
| 99 | In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in S. No. 2d should be equal to the sum of individual values entered in amount col. | Sum of individual values entered in amount column is not equal to amount mentioned in "Pass through income in the nature of income from other sources chargeable at special rates"- S. No. 2d of schedule OS |
| 100 | In "Schedule OS", S. No. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income" | Sum of amount entered in col 2 "amount of income" is not equal to amount mentioned in the field 2(e) of schedule OS |
| 101 | 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" | If rate mentioned in the field 2e "Applicable rate" at col 10 of schedule OS is higher of col Rate as per Treaty (Col 6) or Rate as per I.T. Act (Col 9) |
| 102 | In "Schedule OS", 3c should be equal to 3a+3b | Sum of amounts mentioned at 3a+3b is not equal to amount mentioned in the field 3c of schedule OS |
| 103 | In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) -3+4+ 5) | Sum of values at (1 (excluding DTAA of point 1) - 3+4+ 5) is not equal to amount mentioned in the field " Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" of schedule OS |

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| 104 | In "Schedule OS", S. No. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6) | Sum of amounts mentioned at (2 + 6) is not equal to amount mentioned in the field 7 Income from other sources (other than from owning and maintaining race horses) of schedule OS |
| 105 | In "Schedule OS", S. No. 8(e) Balance should be equal to the sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59) | Sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59) is not equal to amount mentioned in the field " 8(e) Balance of schedule OS |
| 106 | In "Schedule OS" in S. No. 9 "Income from other sources" should be equal to the sum of (7+8e) | Sum of (7+8e) is not equal to amount mentioned in the field 9 "Income from other sources" of schedule OS |
| 107 | In "Schedule BP", in 'A5(d)' " Total exempt income" should be equal to the sum of A5a + A5b + A5c | Sum of A5a + A5b + A5c is not equal to amount mentioned in the field 'A5(d)' " Total exempt income" of schedule BP |
| 108 | In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2 - 3 - 4 - 5d) | Sum of (1 - 2 - 3 - 4 - 5d) is not equal to amount mentioned in the field A6 "Balance |
| 109 | In "Schedule BP", in A9 "Total (7 + 8)" should be equal to the sum of (7 + 8) | Sum of amount mentioned in (7 + 8) is not equal to amount mentioned in the field A9 "Total (7 + 8)" of schedule BP |
| 110 | In "Schedule BP", in A10 "Adjusted profit or loss (6+9)" should be equal to sum of (6+9) | Sum of (6+9) is not equal to amount mentioned in the field A10 "Adjusted profit or loss (6+9)" of schedule BP |
| 111 | In "Schedule BP", in A11 "Deemed income under section 33AB/33ABA/35ABB" should be equal to the sum of 11a + 11b + 11c | Sum of 11a + 11b + 11c is not equal to amount mentioned in the field A11 "Deemed income under section 33AB/33ABA/35ABB of schedule BP |
| 112 | In "Schedule BP", in A14 "Total (10 +11+12+13)" should be equal to sum of 10 + 11 + 12 + 13. | Sum of 10 + 11 + 12 + 13 is not equal to amount mentioned in the field A14 "Total (10 +11+12+13)" of schedule BP |
| 113 | In "Schedule BP", in A17 "Total (15 +16)" should be equal to sum of 15 + 16 | Sum of (15+16) s not equal to amount mentioned in the field A17 "Income (15 +16)" of schedule BP |
| 114 | In "Schedule BP", in A18 "Income (14 - 17)" should be equal to the sum of (14-17) | Sum of (14-17) is not equal to amount mentioned in the field A18 "Income (14 - 17) of schedule BP |
| 115 | In "Schedule BP", in A19(iv) "Total (19i to 19iii)" should be equal to the sum of (19i + 19ii + 19iii) | Sum of (19i + 19ii + 19iii) is not equal to amount mentioned in the field A19(iv) "Total (19i to 19iii)" of schedule BP |
| 116 | In "Schedule BP", in A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" should be equal to sum of (18 + 19iv) | Sum of amounts mentioned in (18 + 19iv) is not equal to amount mentioned in the field A20 "Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)" of schedule BP |
| 117 | In "Schedule BP", in B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" should be equal to sum of (24 + 25 - 26) | Sum of (24 + 25 - 26) is not equal to amount mentioned in the field B27 "Profit or loss from speculative business (24+25-26) (enter nil if loss)" of schedule BP Note : If (24+25)>=26 then only this rule shall be applicable. |
| 118 | In "Schedule BP", in C31 "Profit or loss from specified business (28+29-30)" should be equal to sum of (28+29-30) | Sum of (28+29-30) is not equal to amount mentioned in the field C31 "Profit or loss from specified business (28+29-30) of schedule BP |

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| 119 | In "Schedule BP", in C33 "Profit or loss from specified business (31-32) (enter nil if loss)" should be equal to sum of (31-32) | Sum of amount mentioned at (31-32) is not equal to amount mentioned in the field C33 "Profit or loss from specified business (31-32) (enter nil if loss)" of schedule BP Note : This rule shall be applicable only if $31 \geq 32$ |
| 120 | In "Schedule BP", in D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)" should be equal to sum of (A21 + B27 + C33) | Sum of (A21 + B27 + C33) is not equal to amount mentioned in the field D34 "Income chargeable under the head 'Profits and gains' (A21+B27+C33)" |
| 121 | In "Schedule BP", under S. No. E the details of income chargeable to tax u/s 11(4) are not to be filled by the assessee. They have to be filled by the Assessing officer. | In schedule BP, S. No. E35 > 0 OR S. No. E36 > 0 |
| 122 | In "Schedule CYLA", value at field ix "Total loss set-off" of column 2 should be equal to (ii+ iii + iv + v + vi + vii + viii) of column 2 to the maximum of Rs.200000. | Total loss set off is more than Rs. 2,00,000 |
| 123 | In "Schedule CYLA", value at field ix "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii) of column 3. | Sum of amount mentioned at (i+ v + vi + vii + viii) of column 3 in the field ix "Total loss set-off" of schedule CYLA |
| 124 | In "Schedule CYLA", value at field ix "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + viii) of column 4. | Sum of amounts mentioned at (i+ ii+ iii + iv + v + vi + viii) of column 4 is not equal to amount mentioned in the field ix "Total loss set-off" of column of schedule CYLA |
| 125 | In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(ix). | Difference between field (2) and 2(ix) is not equal to amount mentioned in the field 2(x) of schedule CYLA Note : This rule shall be applicable only if $2 \geq 2(ix)$ |
| 126 | In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 3 should be equal to "Loss to be adjusted" field of column 3 - 3(ix). | Difference between field (3) and 3(ix) is not equal to field 3(x) of schedule CYLA Note : This rule shall be applicable only if $3 \geq 3(ix)$ |
| 127 | In "Schedule CYLA", value at field (x) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(ix). | Difference between field (4) and 4(ix) is not equal to field 4(x) of schedule CYLA Note : This rule shall be applicable only if $4 \geq 4(ix)$ |
| 128 | In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " S. No. 3 of Schedule HP" if there is loss under head House Property. | Amount mentioned at S. No. 3 of Schedule HP" if there is loss under head House Property and is not equal to amount mentioned in the field "Loss to be set off" of column 2 in schedule CYLA |
| 129 | In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "S. No. D34 of Schedule BP" if there is loss under head PGBP. | Amount mentioned at S. No. D34 of Schedule BP" if there is loss under head PGBP and it is not equal to amount mentioned in the field "Loss to be set off" of column 3 in schedule CYLA |
| 130 | In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " S. No. 6 of Schedule OS" if it is loss. | Amount mentioned at S. No. 6 of Schedule OS" if it is loss and it is not equal to amount mentioned in the field "Loss to be set off" of column 4 in schedule CYLA |
| 131 | In Schedule PTI, Col. 9 should be equal to Col. 7-8 | In schedule PTI Col. 9 is not equal to output of Col. 7-8 |
| 132 | In Schedule PTI, S. No. iia - "Short Term" should be equal to sum of ai+aii | In schedule PTI, S. No. iia Short Term is not equal to sum of ai+aii |

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| 133 | In Schedule PTI, S. No. iib - "Long Term" should be equal to sum of bi+bii | In schedule PTI, S. No. iib Long Term should be equal to sum of bi+bii |
| 134 | In Schedule PTI, S. No. iii - "Other Sources" should be equal to sum of a+b | In schedule PTI, S. No. iii Other Sources should be equal to sum of a+b |
| 135 | In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of S. No. 1 - S. No. 2 | Difference between value of S. No. 1 - S. No. 2 is not equal to amount mentioned in the field '3' "Net value of assets" of schedule 115TD Note: This rule shall be applicable only if S. No. 1 \geq S. No. 2 |
| 136 | In "Schedule 115TD", value at field '4(iv)' "Total" should be equal to sum of values at S. No. 4i + 4ii + 4iii | Sum of amounts mentioned at S. No. 4i + 4ii + 4iii is not equal to amount mentioned in the field '4(iv)' "Total" of schedule 115TD |
| 137 | In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD" should be equal to values at S. No. [3 – (4 – 5)] | Difference between values at S. No. [3 – (4 – 5)] is not equal to amount mentioned in the field '6' "Accreted income as per section 115TD" of schedule 115TD |
| 138 | In "Schedule 115TD", value at field '12' "Net payable/refundable" should be equal to values at S. No. [10 – 11] | Difference between values at S. No. [10 – 11] is not equal to amount mentioned in the field '12' "Net payable/refundable" of schedule 115TD |
| 139 | Schedule 115TD should be filled only by assessee registered u/s 12A/12AA | 12A/12AA is NOT selected in Table "Details of registration or approval under the Income-tax Act" AND Any of the field from S. No. 1 to 6 of schedule 115TD > 0 |
| 140 | In "Schedule TR", value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)' | In "Schedule TR", value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable" is not equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)' |
| 141 | In "Schedule TR", value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)' | In "Schedule TR", value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" is not equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)' |
| 142 | In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5 | Sum of amount entered in individual rows of column 5 is not equal to amount mentioned in the field Total of schedule IT |
| 143 | In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows. | If Col 6 & Col 7 of Schedule TDS1 (Other than salary) are filled in the same row. |
| 144 | In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows. | If Col 6 & Col 7 of Schedule TDS2 (Other than salary) are filled in the same row. |
| 145 | In Schedule TDS2, "The Amount of TDS claimed this year" should not be more than "Tax deducted". | If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/ 16C furnished by Deductor) Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8. |
| 146 | In Schedule TDS1, "Amount of TDS claimed this year" should not be more than "Tax deducted". | If in Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) , Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8. |

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| 147 | In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and the PAN of other person is not provided | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B1, Details of TDS on Income (As per 16B/16C furnished by Deductor) If TDS in Col 8 of Sch TDS is more than 0 and Col 3 is 0 or Null |
| 148 | In Schedule TDS1 & TDS2, "TDS credit relating to" - "Other person" is selected and TAN of the Deductor/ PAN of Tenant/ Buyer is not provided | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor) If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero or Null |
| 149 | In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null' if there is a claim of brought forward TDS | In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor) If value at field "TDS b/f" is more than zero, then value at "Fin. Year in which deducted" cannot be zero or null. |
| 150 | In Schedule TDS1 & TDS2, TDS credit claimed this year in col. no. 9 should not be more than Gross amount disclosed in col.no.11 | TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor), |
| 151 | In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column. | sum of amount entered in amount column is not equal to amount mentioned in the field 15b(i) Total of Column 9 "Amount" of schedule TDS |
| 152 | In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column. | Sum of amount entered in amount column is not equal to amount mentioned in the field 15b(ii) Total of Column 9 "Amount" of schedule TDS |
| 153 | In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled. | If in schedule "TDS (As per form 16A/16B/16C), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. |
| 154 | In Schedule TCS, "Amount of TCS claimed this year" is more than "Tax collected". | If in Schedule TCS Sl.no "7" is more than Sl.no "5" or Sl.no "6". |
| 155 | In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A is selected at field "Please specify the section under which the exemption is claimed", then S. No. 1 of Part B-TI should be equal to Aiie + Bii of Schedule VC | Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Aiie + Bii of Schedule VC is not equal to S. No. 1 of Part B-TI. |

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| 156 | In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A is selected at field "Please specify the section under which the exemption is claimed", then S. No. 2 of Part B-TI should be equal to Ai + Bi of schedule VC. | Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 13A' at field "Please specify the section under which the exemption is claimed" in Part A General & sum of Values at fields Ai + Bi of schedule VC is not equal to S. No. 2 of Part B-TI. |
| 157 | Sr. No.3 of Part BTI - "Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv),10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution" should be equal to S. No. 10 of Schedule AI. | Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.3 of Part BTI IS NOT EQUAL to the value at S. No. 10 of schedule AI |
| 158 | In Schedule Part B-TI, value in S. No. 3 to 6 should be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed' in Part A-General. | If any of the fields from S. No. 3 to 6 of Part B TI > 0 And Dropdown selected OTHER THAN 11 OR 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) under filing status - section under which exemption is claimed in schedule "Part A General" AND Assessee has selected section 12A/12AA or Section 10(23C)(iv) OR 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) in table 'Details of registration or Approval as per Income Tax Act' |
| 159 | In Schedule Part B-TI, S. No. 4(i) should match with S. No. F of Schedule ER. | Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4i of Part BTI IS NOT EQUAL to the value at S. No. F of schedule ER |
| 160 | In Schedule Part B-TI, S. No. 4(ii) should match with S. No. B of Schedule EC | Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General & If the Value filled in Sr.No.4ii of Part BTI IS NOT EQUAL to the value at S. No. B of schedule EC |
| 161 | For the trust/institution registered u/s 12A/12AA, value at S. No. 4(v) should not be more than 15% of S. No. 1+ S. No. 3 in Part B-TI. | Section under which registered or approved is selected as 12A/12AA AND Amount entered at Part B-TI 4(v) is greater than 15% of (S. No. 1 + 3 of Part B-TI) |
| 162 | For trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via), Value at S. No. 4(v) should not be more than 15% of S. No. 1+ Sr.no.2+ S. No. 3 in Part-BTI. | Section under which registered or approved is selected as 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via) AND Amount entered at Part B-TI 4(v) is greater than |

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| | | 15% of (S. No. 1 + 2+ 3 of Part B-TI) |
| 163 | In Schedule Part B-TI, amount entered in S. No. 4vi should match with the amount mentioned in S. No. 2-"Amount accumulated in the year of accumulation" of Schedule I. | In Part A-General 1 - Details of registration or approval under Income Tax Act - 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 12A/12AA is selected AND Amount entered at Part B-TI 4(vi) is > 0 AND S. No. 4vi is not equal to S. No. 2 (Year of accumulation FY 2019-20) of Schedule I. |
| 164 | In "Schedule Part B – TI", value at field '4viii' "Total" should be equal to the sum of values at S. No. 4i +4ii+4iii+4iv+4v+4vi+4vii | The value in pt. 4viii - "Total" in Part B TI IS NOT EQUAL TO total of pt.(4i+4ii+4iii+4iv+4v+4vi+4vii) |
| 165 | Income chargeable under section 11(3) at S. No. 5ii of Part BTI should be equal to Sum of column no. 8 of Schedule I | If the value at field 5ii of part-B TI is not equal to SUM of col no 8 of Schedule I |
| 166 | In Schedule Part B-TI, Amount entered in Sr.no 5iiib should match with the amount entered in Part E of Schedule J. | The amount in Schedule J, Part E (Total) IS GREATER THAN Amount in 5iiib in Part B-TI |
| 167 | In "Schedule Part B – TI", value at field '5vii' "Total" should be equal to the sum of values at S. No. 5i + 5ii+5iia+5iiib+5iv+5v + 5vi | Sum of amounts mentioned at S. No. 5i + 5ii+5iia+5iiib+5iv+5v + 5vi is not equal to amount mentioned in the field '5vii' "Total" in schedule Part BTI |
| 168 | In Schedule Part B – TI, value at field 6 "Income chargeable u/s 11(4)" should not be more than Zero. This field is to be filled by Assessing Officer. | In Schedule Part B-TI, S. No. 6 > 0 |
| 169 | In Schedule IE1, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in S. No. C of Schedule VC. | In filing status under "section under which the exemption is claimed " any of Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iia), 10(23C)(iiaa), 10(23C)(iiiaaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44) is selected AND S. No. 1 of Schedule IE 1 <S. No. C of Sch VC |
| 170 | In Schedule IE2, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in S. No. C of Schedule VC. | In filing status under "section under which the exemption is claimed" Section 10(23A) or 10(24) is selected AND S. No. 1 of Schedule IE 2 <S. No. C of Sch VC |
| 171 | In schedule IE 3, value at Sr.no.3- "Total receipts including any voluntary contributions" should not be less than amount of "total voluntary contributions" in S. No. C of Schedule | In filing status under "section under which the exemption is claimed" any of Section 10(23C)(iiiab) or 10(23C)(iiiac) is selected AND Total of S. No. 3 of Schedule IE 3 <S. No. C of Sch |

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| 172 | In Schedule IE4, value at Sr.no.3- "Gross annual Receipts" should not be less than the amount of "total voluntary contributions" mentioned in S. No. C of Schedule VC. | In filing status under "section under which the exemption is claimed" any of Section 10(23C)(iiiad) or 10(23C)(iii ae) is selected AND Total of S. No. 3 of Schedule IE 4 <S. No. C of Sch VC |
| 173 | Value in S. No. 11 in Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected | If S. No. 11 of Part B TI > 0 And Dropdown values selected OTHER THAN 10(21) or 10(21) r/w Section 35 under filing status - section under which exemption is claimed in schedule "Part A General" AND Section 35 is selected in Table - Details of registration or Approval |
| 174 | Value in S. No. 12a in Part BTI is entered but Section 13A is not selected under filing status - 'section under which exemption is claimed' | If S. No. 12a of Part B TI > 0 And Dropdown values selected OTHER THAN 13A under filing status - section under which exemption is claimed in schedule "Part A General" |
| 175 | Value in S. No. 12b in Part BTI is entered but Section 13B is not selected under filing status - 'section under which exemption is claimed' | If S. No. 12b of Part B TI > 0 and Dropdown values selected OTHER THAN 13B under filing status - section under which exemption is claimed in schedule "Part A General" AND Section 13B is selected in Table - Details of registration or Approval |
| 176 | In Schedule Part BTI, Value in S. No. 12b - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to S. No. 6vii of Schedule ET. | If S. No. 12b of Part B TI IS NOT EQUAL TO S. No. 6vii of schedule ET |
| 177 | In Schedule Part B-TI, S. No. 13i - "Income from house property" should match with S. No. 4 of Schedule HP. | S. No. 13i of Part B-TI IS NOT EQUAL TO S. No. 4 of Schedule HP. AND S. No. 4 of Schedule HP is > 0 |
| 178 | In Schedule Part B-TI, S. No. 13ii - "Profits and gains of business or profession" should match with S. No. D34 of Schedule BP. | S. No. 13ii of Part B-TI IS NOT EQUAL TO S. No. D34 of Schedule BP. |
| 179 | In Schedule Part B-TI, S. No. 13iiia - "Income under the head Capital Gains - Short term" should match with S. No. A5 of Schedule CG. | S. No. 13iiia of Part B-TI IS NOT EQUAL TO S. No. A5 of Schedule CG. |

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| 180 | In Schedule Part B-TI, S. No. 13iiib - "Income under the head Capital Gains - Long term" should match with S. No. B4 of Schedule CG. | S. No. 13iiib of Part B-TI IS NOT EQUAL TO S. No. B4 of Schedule CG. AND S. No. B4 of Schedule CG >0 |
| 181 | In Schedule Part B-TI, S. No. 13iv - "Income from other sources" should match with S. No. 9 of Schedule OS. | S. No. 13iv of Part B-TI IS NOT EQUAL TO S. No. 9 of Schedule OS. |
| 182 | In "Schedule Part B – TI", value at field '13v' "Total" should be equal to the sum of values at S. No. 13i + 13ii + 13iiic + 13iv | Sum of values at S. No. 13i + 13ii + 13iiic + 13iv is not equal to amount mentioned in the field 13v' "Total" of schedule Part BTI |
| 183 | In "Schedule Part B – TI", value at field '16' "Total" should be equal to the sum of values at S. No. 14 - 15 | Sum of values at S. No. 14 - 15 is not equal to amount mentioned in the field '16' "Total" of schedule Part BTI |
| 184 | Anonymous donations is disclosed in Schedule VC, then same should be disclosed in relevant field of Schedule Part B-TI. | In schedule VC, Diii IS NOT EQUAL TO S. No. 22 of Part B-TI |
| 185 | In "Schedule Part B – TTI", value in field '1f' - "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d- 1e). | Sum of amounts mentioned at (1a+ 1b+1c+ 1d- 1e) is not equal to amount mentioned in field '1f' , "Total" of schedule part BTTI |
| 186 | In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI" | Amount mentioned at 25% of 115BBE Tax in "Schedule SI" is not equal to amount mentioned in the field value at Sl.no '2(i)' of schedule Part BTTI |
| 187 | In "Schedule Part B – TTI", value in field '2(iii)' , "Total" should be equal to the sum of 2(i) +2(ii). | Sum of amounts mentioned at 2(i) +2(ii) is not equal to amount mentioned in field '2(iii)' , "Total" of schedule part BTTI |
| 188 | In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1f+2iii+3" | Sum of amounts mentioned at "1f+2iii+3" is not equal to amount mentioned in the field '4', Gross tax liability of schedule Part BTTI |
| 189 | In "Schedule Part B – TTI", value in field '5a', Section 90/90A' should be equal to value at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR. | Amount mentioned at S. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" is not equal to amount mentioned in Schedule TR in the field '5a', Section 90/90A' of schedule Part BTTI |
| 190 | In "Schedule Part B – TTI", value in field '5b' , 'Section 91' should be equal to value at S. No. 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91)" in Schedule TR. | Amount mentioned at S. No. 3 "Total Tax relief available in respect of country where DTAA is applicable (section 91)" is not equal to amount mentioned in Schedule TR in the field '5b', Section 91' of schedule Part BTTI |
| 191 | In "Schedule Part B – TTI" value in field '5c' , "Total" should be equal to the sum of "5a+5b" | Sum of amounts mentioned at "5a+5b" is not equal to amount mentioned in the field 5c' , "Total of schedule Part BTTI |
| 192 | In "PART B- TTI", value at S. No. 6 "Net tax liability" should be equal to the value at S. No. 4 - 5c | Sum of value at S. No. 4 - 5c is not equal to amount mentioned in the field S. No. 6 "Net tax liability" of schedule Part BTTI |
| 193 | In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d | Sum of amounts mentioned at 7a+7b+7c+7d" is not equal to amount mentioned in the field '7e' "Total Interest and Fee Payable of schedule Part BTTI |
| 194 | In "PART B- TTI", value at S. No. 8 "Aggregate liability" should be equal to the sum of value at S. No. 6+7e | Sum of amounts mentioned at S. No. 6+7e is not equal to amount mentioned in the field S. No. 8 "Aggregate liability" of schedule Part BTTI |

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| 195 | In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax" | Sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax " is not equal to amount mentioned in the field '9e' Total Taxes Paid of Part BTTI |
| 196 | In "PART B- TTI", value at S. No. '10' "Amount payable" should be equal to value of S. No. 8- S. No. 9e. | Difference between value of S. No. 8- S. No. 9e. Is not equal to amount mentioned in the field S. No. '10' "Amount payable" of schedule Part BTTI Rule is applicable if S. No. 8>9e |
| 197 | In "PART B- TTI", value at S. No. '11' "Refund" should be equal to value of S. No. 9e- S. No. 8. | Difference between amounts mentioned at S. No. 9e- S. No. 8 is not equal to amount mentioned in the field S. No. '11' "Refund of PART BTTI Rule is applicable if S. No. 9e>8 |
| 198 | In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020. | Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020 is not equal to amount mentioned in the field 9a "Advance Tax of schedule Part BTTI |
| 199 | In "Schedule Part B TTI", point 9d "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21. | Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21 is not equal to amount mentioned in the field 9d Self-Assessment Tax of schedule Part BTTI |
| 200 | In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS | Sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS is not equal to amount mentioned in the field "value at 9(b) "TDS (total of column 9 of 15B)" of schedule Part BTTI |
| 201 | In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7 of 15C)" should be equal to the value at Total of column 7 of Schedule TCS | value at Total of column 7 of Schedule TCS is not equal to amount mentioned in the field 9(C) "TCS (total of column 7 of 15C)" of schedule Part BTTI |
| 202 | Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled. | In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled Note: PAN column is not mandatory if "Type of company" is selected as "Foreign" |
| 203 | In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field S. No. 9 "Specified date u/s 115TD" is blank | S. No. 6 of Schedule 115TD is >0 AND S. No. 9 of Schedule 115TD is NULL or ZERO |
| 204 | In Schedule Part B-TTI, S. No. 12 - "Net tax payable on 115TD income including interest u/s 115TE " should match with S. No. 12 of Schedule 115TD. | S. No. 12 of Part B-TTI IS NOT EQUAL TO S. No. 12 of Schedule 115TD. |

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| 205 | "Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid. | <p>In Schedule Part B-TI, S. No. 1, Sr.no.2, S. No. 3, S. No. 5vii, S. No. 6, S. No. 13(i), 13(ii),13(iii),13(iiiib), 13(iv), Sr.no.20, S. No. 22 and S. No. 23 IS LESS THAN OR EQUAL TO ZERO OR NULL AND In schedule SI, all values in column "Income"are Zero or Null AND S. No. 1a or 1b or 1c OR 1d OR 1f or S. No. 4 IS GREATER THAN 100 AND In Schedule Part B-TTI if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100</p> |
| 206 | Schedule IE1 to be filled only by persons claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iia), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiiaa), 10(23C)(iiiiaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44). | <p>In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB), 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iia), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiiaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44). AND Any one of the field S. No. 1,2,3 of Schedule IE1 is filled</p> |
| 207 | Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24) | <p>In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23A) or 10(24). AND Any one of the field S. No. A1,A2,A3 of Schedule IE2 is filled</p> |
| 208 | Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac) | <p>In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23C)(iiiab) or Section 10(23C)(iiiac) AND Any one of the field S. No. 1,2,3,4,5,6 of Schedule IE3 is filled</p> |
| 209 | Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiae) | <p>In filing Status, section under which exemption claimed is selected OTHER THAN 10(23C)(iiiad) or Section 10(23C)(iiiae) AND Any one of the field S. No. 1,2,3,4,5 of Schedule IE4 is filled</p> |

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| 210 | In Schedule Part A General, Section 10(23C)(iiiab) or Section 10(23C)(iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Education' in Schedule IE3/IE4. | In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiab) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiad) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE4 |
| 211 | In Schedule Part A General, Section 10(23C)(iiiac) or Section 10(23C)(iiiiae) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Medical' in Schedule IE3/IE4. | In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiac) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiiae) AND Any in S. No. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE4 |
| 212 | Anonymous donation u/s 115BBC will not be allowed for an Electoral trust registered u/s 13B | Section under which exemption claimed is 13B AND Anonymous donation (i.e. S. No. D of Sch VC)> 0 |
| 213 | Income entered in return and tax is not computed on the same. | ([If Status in company, Local authority or AOP (i.e. Sub-status : Other AOP/BOI) AND Aggregate Income less Anonymous donation less income chargeable at MMR > 0 OR Status is AJP, AOP (i.e. Sub-status: Society Registered u/s 1860 Act, Public Charitable Trust) AND Aggregate income less Anonymous donation less income chargeable at MMR > 2,50,000] AND S. No. 1a of Part B-TI, Tax at Normal Rate = 0) OR S. No. 19 in Part B-TI, Special income >0 and S. No. 1b (Tax at special rate) = 0 OR S. No. 22 in Part b-TI, (anonymous donation) >0 and S. No. 1c (Tax on AD u/s 115BBC) = 0 OR S. No. 23 of Part B-TI (Income chargeable at MMR) >0 and S. No. 1d (tax at MMR) = 0 OR S. No. 6 of schedule 115TD > 0 but S. No. 7 IS not equal to S. No. 6*30% (Variance upto Rs 100 may be ignored) |

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| 214 | Taxable income should not be disclosed by persons whose income is unconditionally exempt. | Return furnished under section selected as 'Others' in Filing Status - Part A-General (1). AND Gross total income >0 |
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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.
