Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 4 – Validation Rules for AY 2023-24

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1   Purpose

The Income Tax Department has provided free return preparation software in downloads page which are fully compliant with data quality requirements. However, there are certain commercially available software or websites that offer return preparation facilities as well. In order to ensure the data quality of ITRs prepared through such commercially available software, various types of validation rules are being deployed in the e-Filing portal, so that the data which is being uploaded are accurate and compliant to the validation rules to a large extent. The taxpayers are advised to review these validation rules to ensure that the software used by them is compliant with these requirements, to avoid rejection of return due to poor data quality or mistakes in the return.

The software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers, who may use their software. Software providers may please note that these validation rules will be strictly monitored and enforced, and each rule will have to be complied strictly. In case of violations, the concerned return preparation utility/ software is liable to be blacklisted without any notice and such blacklisting will be published on the e-filing website. No return using blacklisted software will be permitted to be uploaded till the time the software provider is able to provide details of correction in software. This may cause avoidable inconvenience to the taxpayers and loss of reputation to software providers for which the Income Tax Department will not be responsible.

2   Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 4 for each defect as categorized below:

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Table 1: List of Category of Defect

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Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
D	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars.

2.1   Category A:

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Table 2: Category A Rules

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Sl. No.	Scenarios
1.	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" are mandatory if in Part-Verification capacity is selected as "Representative" from drop down.
2.	The name as entered by you in the return does not match with the name as per the PAN date base.
3.	Assessee should enter valid Mobile Number.
4.	Taxpayer claiming benefit of senior citizen & super senior citizen but date of birth is not matching with PAN database.
5.	If the original return is filed under section 142(1) then taxpayer cannot file revised return.

6.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then Part C – Deductions and Taxable Total Income, all the deductions should not be more than "0" other than 80CCD(2).
7.	The assessee cannot opt for new tax regime or opt out of new tax regime u/s 115BAC without furnishing of Form 10IE. Details of Acknowledgement number and date to be correct.
8.	For assessee Firm (other than LLP), option Opting in Now or Continue to opt cannot be selected for "Option for current assessment year".
9.	If option Opting in Now, Continue to opt or Opt out is selected for "Option for current assessment year", then date of filing form 10IE and acknowledgement number are mandatory
10.	Once a proceeding is initiated u/s 148, the original return filed u/s 139 cannot be revised.
11.	If Form 10IE is already filed then, option Not Opting" cannot be selected for 'Option for current assessment year'.
12.	For assessee Firm (other than LLP), option "Yes" can not be selected for 'Have you ever opted for new tax regime u/s 115BAC in earlier years?'
13.	For assessee individual & HUF If option "Yes" is selected for 'Have you ever opted for new tax regime u/s 115BAC in earlier years?' and then option "Opting in Now" or "Not opting" cannot be selected for "Option for current assessment year"
14.	For assessee individual & HUF If option "No" is selected for 'Have you ever opted for new tax regime u/s 115BAC in earlier years?' and then option "Continue to opt" or "Opt out" cannot be selected for "Option for current assessment year"
15.	For assessee individual & HUF, either of the option "No" or "Yes" is to be selected & value for 'Have you ever opted for new tax regime u/s 115BAC in earlier years ?' cannot be null or blank or tag shall be available.
16.	For assessee individual & HUF, If option "No" or "Yes" is selected for 'Have you ever opted for new tax regime u/s 115BAC in earlier years?' and "Option for current assessment year" cannot be null or blank, and tag shall be available.
17.	For assessee individual & HUF, if benefit of new tax regime (115BAC) has been availed in last year (AY 2022-23), option "No" cannot be selected for 'Have you opted for new tax regime u/s 115BAC?'
18.	Total income should be the difference between "Gross total income" and "Total deductions""
19.	If option "not opting" or "opt out" is selected for "Option for current assessment year" and Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.
20.	Assessee being HUF or FIRM cannot claim rebate u/s 87A
21.	Rebate u/s 87A cannot be claimed by Resident Individual having Total income of more than Rs. 5,00,000.

22.	The amount of "Tax after Rebate" should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"
23.	Total Tax and Health and Education cess must be equal to the sum of "Tax payable after Rebate" and Health and Education Cess
24.	Total Tax, Fee and Interest" must be equal to the sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & Fee u/s 234F"
25.	In Schedule Part B- Gross Total Income, Sl.no B3iii. Annual Value should be output of SL.no B3i-B3ii
26.	In "Schedule Income Details" Balance Tax after relief should be equal to the sum of Total Tax & Cess -Relief u/s 89(1)
27.	Standard deduction allowed on House property should be equal to 30% of Annual value.
28.	. Assessee cannot claim municipal tax if gross rent received/ receivable/ lettable value during the year is zero/null.
29.	Taxpayer has selected type of property as let-out or deemed let out and Gross rent received/ receivable/ lettable value during the year cannot be zero or null
30.	In Schedule Gross Total Income, Sl.no B3vii. Income chargeable under the head 'House Property' (iii – iv – v) + vi is not equal to sum of B3[(iii – iv – v) + vi], or the sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".
31.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"
32.	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3) and Income from retirement benefit account maintained in a notified country u/s 89A and Income from retirement benefit account maintained in a country other than notified country u/s 89A
33.	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and ('Allowances to the extent exempt u/s 10' + Income claimed for relief from taxation u/s 89A)
34.	In income details, B2(iv) Deductions u/s 16 should be sum of B2 [iva+ivb+ivc]
35.	In income details, Sl.no B2v Income chargeable under Salaries should be B2(iii)-B2(iv)
36.	If option not opting or opt out is selected for "Option for current assessment year", For Central, State Govt & 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.
37.	Entertainment allowance u/s 16(ii) will not be allowed to employees other than Central Government, State Government and PSU.

38.	Total of all allowances to the extent exempt u/s 10 cannot be more than the sum of B2(i)(a)+B2(i)(b) +B2(i)(c)
39.	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000
40.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
41.	In exempt allowances only Sec 10(10B)(i) OR Sec 10(10B)(ii) OR Sec 10(10C) can be selected.
42.	Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than 50% of Salary as per section 17(1)
43.	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 be more than Salary as per section 17(1).
44.	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 be more than Salary as per section 17(1).
45.	Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000 ".
46.	In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000.
47.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500,000
48.	In Income details, allowance to extent exempt u/s 10 should be equal to sum of individual values entered.
49.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year" for 115BAC, Then Exempt allowances under Sec 10(5)-Leave Travel concession/assistance 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 should not be more than "0"
50.	In income details, total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"
51.	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400

52.	Exempt allowances under Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB, Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee should not be more than "0", ".
53.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.
54.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", Income from one House Property is negative, then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary & Other Sources.
55.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 16(ii) should not be more than zero.
56.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then Sec 10(5)-Leave Travel concession/assistance received should not be more than zero.
57.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than zero.
58.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then 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 should not be more than zero.
59.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then 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 should not be more than zero.
60.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then Standard deduction u/s 16ia should not be more than zero.
61.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year" and "Type of House Property" is selected as "Self-Occupied" then interest on borrowed capital should not be more than zero.
62.	Exempt allowance u/s 10(10B)-First proviso, 10(10B)-Second Proviso and 10(10C) cannot be claimed simultaneously
63.	Exempt allowance u/s 10(10CC) cannot be more than the TDS claimed u/s 192 in schedule TDS1
64.	User can opt any one proviso to section 10(11)/(12) i.e. any one proviso out of : i) Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11) ii) Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11)

	iii) Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)
	iv) Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)
65.	Any drop-down of nature of income cannot be selected more than one time under Exempt Income.
66.	"Income from retirement benefit account maintained in a country other than u/s 89A" drop-down cannot be selected more than one time under Income from other sources.
67.	"Income from retirement benefit account maintained in a notified country u/s 89A" drop-down cannot be selected more than one time under Income from other sources.
68.	In Schedule Income from Other sources, under dropdown, "Income from retirement benefit account maintained in a notified country u/s 89A " in country drop-down, one country cannot be selected more than one time.
69.	In Schedule Salary, under line item "Income from retirement benefit account maintained in a notified country u/s 89A " in country drop-down, one country cannot be selected more than one time.
70.	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE.
71.	Income u/s 44AD, 44ADA, 44AE is disclosed in the Part B- Gross Total Income then it is mandatory to fill "schedule BP".
72.	Business Income mentioned in Part B- Gross Total Income should be consistent with the amount mentioned in Schedule BP
73.	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)
74.	In "Schedule BP" in E25 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)
75.	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 or prescribed electronic modes received before specified date
76.	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 or prescribed electronic modes received before specified date
77.	Total Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee check, & 8% of Gross turnover in any other mode
78.	Income U/S 44AD cannot be more than Gross receipts or Gross turnover
79.	In the return of income, if the taxpayer has filed ITR-4 then the gross receipt/income U/S 44AD cannot be more than Rs. 2 crores

80.	The provisions of 44AD are not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1).
81.	In schedule BP if income is declared u/s 44AD then it is mandatory to select "Business code" u/s 44AD.
82.	In schedule BP if "business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
83.	Income U/S 44ADA cannot be more than corresponding gross receipts.
84.	Presumptive Income u/s 44ADA cannot be less than 50% of Gross Turnover or Gross Receipts.
85.	The provisions of 44ADA are not applicable for persons carrying on business
86.	In schedule BP if income is declared u/s 44ADA then it is mandatory to select "Business code" u/s 44ADA.
87.	In schedule BP if "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
88.	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners in respect of taxpayers who have selected status as "Firm (other than LLP)"
89.	The value at field "E5" is greater than zero but the Schedule 44AE is not filed.
90.	Presumptive Income from Goods Carriage under section 44AE is not equal to the amount mentioned in "Presumptive income u/s 44AE"
91.	In schedule BP if income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.
92.	In schedule BP if "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
93.	Gross receipts /turnover is mentioned in schedule BP then its mandatory to fill financial particulars such as Sundry creditors, Inventories, Sundry debtors, cash in hand.
94.	As per rule 12 (1)(ca), a person deriving income under the head "profits or gains from business /profession" and such income computed in accordance with special provisions of section 44AD or 44AE or 44ADA, is required to furnished return in ITR-4. The Return of Income is filed using ITR 4, however, income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.
95.	Taxpayer has filed ITR 4 and mentioned Number of months for which goods carriage was owned/ leased/hired by assessee for more than 12 months AND / OR total period of holding more than 120 months

96.	"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)".
97.	HUF is not eligible to claim presumptive income u/s 44ADA.
98.	In Schedule BP, Registration No. of goods carriage should not be repeated in section 44AE.
99.	Total of chapter VI-A deductions must be consistent with the breakup of individual deductions.
100.	Deductions claimed under Chapter VI-A cannot be greater than "Gross Total Income"
101.	Assessee being Firm cannot claim deduction u/s 80C, 80CCC & 80CCD (1)
102.	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000 ".
103.	If employer category is CG – Pensioners, SG - Pensioners, PSU - Pensioners, others - Pensioners or Not Applicable, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.
104.	Assessee other than individual cannot claim deduction u/s 80CCD(1).
105.	Taxpayer other than individual cannot claim deduction u/s 80CCD(1B)
106.	Deduction u/s 80CCD(2) should not be more than 10% of salary by an employer other than "Central Govt" or "State Govt"
107.	Deduction u/s 80CCD(2) cannot be claimed by assessees other than Individual.
108.	Assessee being Firm cannot claim deduction u/s 80D
109.	Firm cannot claim deduction u/s 80DD'
110.	If Assessee is claiming deduction under section 80DD, eligible category description is required.
111.	If Assessee is claiming deduction under section 80DDB eligible category description is necessary.
112.	Assessee being a Firm cannot claim deduction u/s 80DDB

113.	Deduction u/s 80E cannot be claimed by assessees other than Individual.
114.	Deduction u/s 80EE cannot be claimed by assessees other than Individual.
115.	If Deduction u/s 80G claimed, details are necessary in Schedule 80G
116.	In Schedule 80G, Amount of deduction cannot be claimed more than the eligible amount,
117.	The maximum limit allowed under section 80GG is: Rs.60,000/- or 25% of total income before allowing deduction of this expenditure
118.	Deduction u/s 80TTA should be restricted to interest income from a Savings Account under Income from other sources.
119.	Deduction under section 80TTA can be claimed only by the assessee less than 60 years of age. (D.O.B is less than 02-04-1963)
120.	Assessee not being a senior citizen cannot claim deduction under section 80TTB.
121.	For Assessee being a senior citizen claiming deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources or maximum limit of Rs. 50,000, whichever is lower.
122.	A fixed amount of Rs. 75,000 can be claimed u/s 80U for category "Self with disability"
123.	Assessee being HUF/Firm cannot claim deduction under section 80U.
124.	If the assessee is claiming deduction under section 80U, the description for eligible category shall be provided.
125.	Deduction u/s 80CCD(2) should not be more than 14% of salary if the employer category is selected as Central Govt. or State Govt.
126.	In Sch 80G Donee PAN cannot be same as "Assessee PAN" or "PAN at Verification"
127.	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.
128.	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.
129.	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.
130.	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.

131.	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 50% deduction subject to qualifying limit)
132.	"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"
133.	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"
134.	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"
135.	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"
136.	In "schedule 80G" 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.
137.	In schedule 80G, if donation is made, same PAN of donee cannot appear more than once.
138.	Deduction u/s 80CCD1(B) is limited to 50000.
139.	Fixed amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to is Rs. 75,000.
140.	Fixed amount Rs. 125,000 can be claimed for category "Dependent with severe disability" u/s 80DD.
141.	In Schedule Part BTI, Maximum deduction that can be claimed u/s 80DDB for self and dependent is Rs.40,000/-.
142.	Schedule Part BTI, Assessee cannot claim deduction u/s 80DDB for Category "senior citizen self and dependent "more than the maximum limit of Rs.100,000/-.
143.	In Schedule Part BTI, maximum deduction that can be claimed u/s 80EE is Rs.50,000.
144.	If House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG for the corresponding period is not allowed.
145.	The maximum deduction allowed under section 80TTA is Rs.10,000/-.
146.	The maximum deduction allowed under section 80TTB is Rs.50,000/-.
147.	In case employer category is other than CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners or "not applicable" then the Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary.

148.	Maximum deduction that can be claimed u/s 80EEA is Rs 150000/-.
149.	If option not opting or opt out is selected for "Option for current assessment year", and Deductions claimed under section 80EEA is greater than "Zero" and Deductions claimed under section 80EE is greater than "Zero"
150.	If option not opting or opt out is selected for "Option for current assessment year", and Assessee claiming deduction u/s 80EEB more than the maximum limit of Rs 150000/-
151.	Deduction u/s 80CCD(2) cannot be claimed by the taxpayer who has selected employer category as CG - Pensioners SG - Pensioners, PSU - Pensioners, others - Pensioners or "not applicable"
152.	Deduction u/s 80EEA cannot be claimed by HUF or Firm
153.	Deduction u/s 80EEB cannot ben claimed by HUF or Firm
154.	In Schedule 80D, Deduction at Sl. No. 1a "Self and Family" will be allowed to the extent of Rs. 25000.
155.	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i + ii).
156.	In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed Rs. 5000.
157.	In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of Rs.50000.
158.	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i + ii + iii).
159.	In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of Rs. 25000.
160.	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii).
161.	In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of Rs.50000.
162.	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii).
163.	In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of Rs.100000.
164.	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.

165.	If Deduction u/s 80D is claimed, details provided in Schedule 80D.
166.	The fixed amount of Rs. 125,000 can be claimed u/s 80U for category "Self - severe with disability".
167.	If option "Opting in Now" or "Continue to opt" is selected for "Option for current assessment year", then sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.
168.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year" then deduction u/s 80G cannot be claimed and details should not be provided in schedule 80G
169.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80GG should not be more than zero.
170.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80TTA should not be more than zero.
171.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80TTB should not be more than zero.
172.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80U should not be more than zero.
173.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80CCD(1B) should not be more than zero.
174.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80DD should not be more than zero.
175.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80DDB should not be more than zero.
176.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80EE should not be more than zero.
177.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80CCD(1) should not be more than zero.
178.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80EEA should not be more than zero.
179.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year", then deduction u/s 80EEB should not be more than zero.
180.	If option Opting in Now or Continue to opt is selected for "Option for current assessment year" then deduction u/s 80D cannot be claimed and details should not be provided in schedule 80D
181.	In Schedule 80D, Deduction at sl.no.1a "Self and Family" can be claimed only if dropdown at sl.no.1 is selected as "No"

182.	In Schedule 80D, Deduction at sl.no.1b "Self & Family including Senior Citizen" can be claimed only if dropdown at sl.no.1 is selected as "Yes"
183.	In Schedule 80D, Deduction at sl.no.2a "Parents" can be claimed only if dropdown at sl.no.2 is selected as "No"
184.	In Schedule 80D, Deduction at sl.no.2b "Parents including Senior Citizen" can be claimed only if dropdown at sl.no.2 is selected as "Yes"
185.	In Schedule 80D, deduction can't be claimed in sl.no.1a and 1b if dropdown is selected as "Not claiming for Self /Family"
186.	In Schedule 80D, deduction can't be claimed in sl.no.2a and 2b if dropdown is selected as "Not claiming for Parents"
187.	In Schedule IT total of Col 4 Tax Paid should be equal to sum of individual values
188.	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected"
189.	In Schedule TCS total of col 5 TCS credit out of (4) being claimed this year should be equal to sum of individual values
190.	In Schedule TDS2 (i) & (ii) (Other than salary), "The Amount of TDS claimed this year" is more than "Tax deducted".
191.	In Schedule TDS (2), year of tax deduction cannot be '0' / 'null ' if there is a claim of brought forward TDS
192.	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
193.	In schedule TDS-2(ii), claim of TDS in Sr. No. 6 cannot be more than income disclosed in SR.NO 7
194.	In schedule TDS-2(i), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7
195.	In Schedule TDS1 total of col 4 'Total Tax deducted" should be equal to sum of individual values of col 4
196.	In Schedule TDS2 total of col 6 'TDS Credit out of (5) being claimed this year' should be equal to sum of individual values of col 6
197.	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 6
198.	In schedule "Tax Details" in TDS2(i), TDS is claimed in column 6 then Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.

199.	In schedule "Tax Details" in TDS2(ii), if TDS is claimed in column 6 then Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.
200.	IFSC under "Bank Details" should match with the RBI database.
201.	TDS, TCS or Tax paid claimed in "Tax paid and Verification schedule" is inconsistent with details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.
202.	The sum of the amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax is not equal to the amount claimed at "Total Taxes Paid".
203.	Amount of Refund claimed is inconsistent with the difference of "Total Taxes Paid" and "Total Tax, Fee & Interest"
204.	Amount of Tax payable is inconsistent with the difference of "Total Tax, Fee and Interest" and "Total Taxes Paid".
205.	Agriculture Income shown as exempt cannot be more than Rs 5,000/- and cannot be selected more than once.
206.	In Schedule "taxes paid & Verification" under the bank account details, at least one checkbox must be selected in which assessee prefer to get refund".
207.	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2(i) & 2(ii)
208.	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule
209.	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2021 and 31/03/2022 for AY 2023-24
210.	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2022 for A.Y 2023-24.
211.	If Credit for TDS has been claimed in the return, the corresponding receipts have to be offered for taxation in the return.
212.	Relief u/s 89 cannot be claimed by taxpayer if details of salary and family pension are "zero"/ "blank"
213.	Assessee is "HUF" or Firm the amount in schedule TDS 1 cannot be more than zero
214.	Assessee is "HUF" or Firm the amount in details of salary cannot be more than zero
215.	TDS deducted value in schedule TDS 1 CANNOT BE MORE THAN value in schedule Salary "sl.no.2. Total Gross salary"

216.	"Exempt allowance u/s. 10(10AA) can be claimed only up to Rs. 3 Lakh for employer category other than "Central and state government, CG-Pensioners, SG- Pensioner"
217.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years? " is selected as 'yes', AY in which option is exercised, date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory.
218.	If "Have you ever opted out of section 115BAC in earlier years?" is selected as yes, details of AY in which option is withdrawn, date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory.
219.	If "Have you ever opted out of section 115BAC in earlier years? " is selected as 'No' and "Option for current assessment year?" is selected as "Opt Out", date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory
220.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years?" is selected as 'No', and "Option for current assessment year?" is selected as "Opt in Now" then date of filing of form 10IE & Acknowledgement number of form 10IE is mandatory.
221.	Exempt allowance u/s 10(10B)(ii) (i) or 10(10B)(ii) cannot be claimed by Central Government employees, State government employees, CG-Pensioners, and SG- Pensioners
222.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years?" is selected as 'Yes', and "Have you ever opted out of section 115BAC in earlier years?" is selected as "Yes" then in "Option for current assessment year?", "Not Eligible to opt in" only is applicable.
223.	If "Have you ever opted for new tax regime u/s 115BAC in earlier years?" is selected as 'No', then "Have you ever opted out of section 115BAC in earlier years?" shall be greyed off
224.	Deduction u/s 80CCH should not exceed 46.2% (60/130) of Salary u/s 17(1). As per Agniveer Scheme, assessee can contribute upto 30% of Salary and emoployer can contribute upto 30% of Salary.
225.	Deduction u/s 80CCH can be claimed if Nature of employment is 'Central Government' and age is from 17 years to 22 years as on 1/04/2023

2.2

2.3   Category D:

<div align="center">**Table 3: Category D Rule**</div>

S. No.	Scenarios
1	The assessee has claimed relief u/s 89(1) without furnishing of Form 10E
2	Assessee cannot claim "Income claimed for relief from taxation u/s 89A" without furnishing of Form 10EE.

Note: Wherever not specifically mentioned, rules related to deduction refer to the case where New Tax regime has not been opted i.e., Option for current assessment year has been selected as 'Not Opting' or 'Opt Out'.