



**Income Tax Department**  
Government of India

**Central Board of Direct Taxes,**

**e-Filing Project**

## **ITR 3 – Validation Rules for AY 2025-26**

**Version 1.0**

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**Directorate of Income Tax (Systems)**

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## Document Revision List

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## Revision Details

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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 3 for each defect as categorized below:

Table 1: List of Category of Defect

Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
B	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possible defect present in the return u/s 139(9). Appropriate notices/ communications will be issued from CPC.

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.
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## 2.1 Category A:

Table 2: Category A Rules

Sl. No.	Scenarios
1.	HUF cannot claim relief u/s 89
2.	In Part A General information, if Assessee is liable for audit u/s 44AB and Yes is selected for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
3.	TAN number should be valid.
4.	HUF & Non Resident Individual cannot claim relief from taxation u/s 89A
5.	In Part A General, "Are you required to file return of income under clause (iv) of the Seventh proviso to Section 139(1) " is selected as Yes and drop-down is selected then the respective amounts should be filled.
6.	In Part A General, "Whether you are FII / FPI?" should be selected "Yes" for filling the schedule 115AD
7.	In Part A general, if filed in response to a notice u/s 139(9)/142(1)/148 or order under section 119(2)(b) then unique number /Document Identification Number (DIN) and date of such notice/Order are mandatory
8.	Form 10IEA is not filed within due date for AY 25-26 and opting out of new tax regime for first time, then "Old Tax Regime" cannot be selected
9.	Option for 115BAC question is selected as "No" at sl.no.A19bi but VALID Form 10IEA is filed for AY 2024-25 or as "New tax regime" at sl.no.A19bii , but Form 10IEA is filed for AY 2025-26

10.	The details (date and Ack number) of Form 10IEA is not available despite a 1 is selected as "No" or (b1 or c1) is selected as "Yes" at Set A in Sl. No. A19(b) in Part A General
11.	Details of Form 10IEA should be Validated against Forms Data
12.	Taxpayer is required to select the condition by virtue of which he is liable for audit u/s. 44AB
13.	Taxpayer is required to select applicable due date for filing the return of income in Part A General
14.	If Due date 31st October is selected, kindly fill Schedule IF or Schedule 5A or audit details in Part A Gen
15.	If Due date 30th November is selected, kindly fill Schedule IF or Schedule 5A or audit details in Part A Gen
16.	You are liable to audit u/s 44AB, since you have selected Sl. No. a2ii as "No" in Part A General.
17.	Aadhaar number in Part A general information schedule should match with Aadhaar number as per profile
18.	Aadhaar number in Part A general information schedule should match with Aadhaar number as per profile
19.	You are liable to audit u/s 44AB, since you have selected Sl. No. a2iii as "No" in Part A General.
20.	Details of turnover at sl.no.A2i is mandatory when A2 is "No"
21.	It is mandatory to select options for 115BAC question at sl.no.A19b
22.	If Form 10IEA is filed then details of the form are required to be mentioned in the return
23.	A valid Form 10IEA should be there for opting out of New Old Tax Regime
24.	Details of Form 10IEA should be mentioned in the return if the form has been filed for the AY
25.	New tax regime can only be selected for both AY 2024-25 and AY 2025-26 only if respective forms for opting out are not filed
26.	The date of Birth/ Formation should be before 01/04/20XX of AY for which ITR is being filled.

27.	The date of Birth/ Formation should be before 01/04/20XX of AY for which ITR is being filled.
28.	Method of Opting out of New Regime is selected as "by filing 10IEA" and Questions for Set A is not selected
29.	Method of Opting out of New Regime is selected as 'by exercising the option in the return of income only' and Set B Question is not answered
30.	Date of Filing of Form 10IEA and Acknowledgement Number for AY 2025-26 is mandatory if No is selected for 'Do you wish to continue to opt out of New Tax Regime for current assessment year' or 'Yes' is selected for 'Do you wish to opt out of New Tax Regime for current assessment year'
31.	Form 10IEA is available in Forms DB, however, in return option is selected as Form 10IEA is not applicable
32.	In case of business income, Set B of Sl. No. A19(b) of Part A General is not allowed
33.	In Part A General, "Method of opting-out of new tax regime (if applicable) for current AY " is not selected
34.	In Part A General, "Method of opting-out of new tax regime (if applicable) for current AY " any one option can be selected
35.	In Part A General, in field "Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime in Form 10-IEA in AY 2024-25? " only one option can be selected
36.	In Part A General, in field "Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") " only one option can be selected
37.	In Part A General, if "Method of opting-out of new tax regime (if applicable) for current AY " is selected as "by filing 10IEA (having income from business or profession)", then "Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No")" is not applicable
38.	In Part A General, if "Method of opting-out of new tax regime (if applicable) for current AY " is selected as "by exercising the option in the return of income only (form 10IEA is not applicable)", then "Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime in Form 10-IEA in AY 2024-25? " is not applicable
39.	Please choose the same tax regime that tax payer selected in the return for which the response to the defective notice is being filed
40.	Tax Regime should not be changed in the revised return if the revised return is filed after the due date of filing of original return
41.	In Part A General, answer to Set A question at sl. no. A19b should be selected as 'Yes' only when a valid Form 10IEA exists for AY 2024-25
42.	Form 10IEA is required to be filed for AY 2025-26 for re-entering into the New Tax Regime

43.	In Part A General, if answer to Set A question at A19(b) is 'Yes', then answer should be given to only a1 amongst the a1, b1 and c1
44.	In Part A General, if answer to Set A question at A19(b) is 'No', then answer should be given to only b1 amongst the a1, b1 and c1
45.	In Part A General, if answer to Set A question at A19(b) is 'NA', then answer should be given to only c1 amongst the a1, b1 and c1
46.	If Assessee is liable for audit u/s 44AB then Part A BS and Part A P&L should be filled
47.	In Schedule Part A BS, "Sources of funds" should match with "Total application of funds"
48.	In Schedule Part A BS, "Total of Proprietor's fund" should be equal to sum of "Proprietor's Capital" and "Total Reserve and surplus"
49.	In Schedule Part A BS, "Total Loan Funds" should be equal to sum of "Secured Loans" and "Unsecured Loans"
50.	In Schedule Part A BS, "Total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds, Deferred Tax Liability and Advances
51.	In Schedule Part A BS - Application of funds, "Total of investments" should be equal to sum of Long term Investments and Short term Investments
52.	In Schedule 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
53.	In Schedule 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"
54.	In Schedule 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
55.	In Schedule Part A BS - Sources of funds, "Total of Advances" should be equal to sum of "From persons specified in section 40A(2)(b) of the I. T. Act" and "From others "
56.	In Part A Manufacturing Account, Total of Opening Inventory at Sl.No. 1Aiii should be equal to 1Ai+1Aii
57.	In Part A Manufacturing Account, Total of Direct expenses should be equal to sum of individual break-up of direct expenses
58.	In Part A Manufacturing Account, Total Factory overheads should be equal to the sum of individual break-up of Factory overheads
59.	In Part A Manufacturing Account, Total debits to manufacturing account as per Sl.No. 1F should be equal to Sl.No. 1(Aiii+B+C+D+Evii)

60.	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock
61.	In Part A Manufacturing Account, Sl.No. 3 "Cost of Goods Produced – transferred to Trading Account (1F - 2)" should be equal to 1F-2
62.	In Part A-Trading Account, Total of other operating revenue should be consistent with individual row item
63.	In Part A-Trading Account, Sl.No. 4A(iv) should be equal to sum of Sl.No. 4A(i)+4A(ii)+4A(iii)
64.	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of Sl.No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
65.	In Part A-Trading Account, Total revenue from operations in Sl.No. 4D should be equal to (Aiv + B +Cix)
66.	In Part A Trading Account, Total Direct expenses should be equal to sum of carriage Inward, power and fuel and other direct expenses
67.	In Part A Trading Account, Total of Duties and taxes, paid or payable, in respect of goods and services purchased should be equal to sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
68.	In Part A Trading Account, Sl.No. 12 should be equal to sum of (6-7-8-9-10xii-11)
69.	In Part A Trading Account, Negative signs should not be allowed other than in Sl.No. 11 and/or 12
70.	Value mentioned in Sl.No. 11 Cost of Goods Produced – transferred from Manufacturing Account should be equal to value mentioned in Sl.No. 3 of Part A Manufacturing Account Cost of goods produced – Transferred to trading Account
71.	In schedule Part A-P & L, total of Any Other Income (Specify Nature and Amount) at Sl.No. 14xic should be equal to break up of Sl.No. 14x(ia + ib)
72.	In schedule Part A-P & L, total of other income at Sl.No.14 should be equal to the sum of break up of other income.
73.	In Part A P&L, Sl.No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of Sl.No. 13+14xii
74.	In Part A P&L, If Sl.No. 22xiia is Yes then Sl.No. 22xiib should be filled
75.	In Part A P&L, Sl.No. 22xi Compensation to employees should be equal to sum of 22i to 22x
76.	In Part A P&L, Sl.No. 23v "Total expenditure on insurance" should be equal to the sum of Medical Insurance, Life Insurance, Keyman's Insurance and Other Insurance including factory, office, car, goods, etc.

77.	In Part A P&L, "Total Commission" at Sl.No.30iii should be 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
78.	In Part A P&L, "Total Royalty" at Sl.No. 31 iii should be 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
79.	In Part A P&L, Sl.No. 32iii "Professional / Consultancy fees / Fee for technical services" should be 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
80.	In Sch P&L , Sl.No. 44x should be equal to breakup individual values
81.	In Part A P&L, Sl.No. 46 "Other expenses" should be equal to the sum of individual fields
82.	In Part A P&L, Sl.No. 47 "Total Bad Debt" should be equal to the sum of Individual fields
83.	In Part A P&L, Sl.No. 50 "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 + 46iii + 47iv + 48 + 49))
84.	In Part A P&L, Sl.No. 51 iii should be 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
85.	In Part A P&L, Sl.No. 53 "Net profit before taxes" should be equal to the sum of (Profit before Interest, depreciation and taxes - Total Interest - Depreciation and amortization)
86.	In Part A P&L, Sl.No. 56 "Profit after tax" should be equal to the sum of (Net Profit before Taxes - provision for current tax - provision for deferred tax)
87.	In Part A P&L, Sl.No. 58 should be equal to sum of Sl.No. 56 + 57
88.	In Part A P&L, Sl.No. 60 "Balance carried to balancesheet in proprietor's account" should be equal to Sl.No. 58 - 59
89.	In Part A P&L, Sl.No. 61(i)" Gross Turnover or Gross Receipts" should be equal Sl.No. 61ia + 61ib +61ic
90.	In Part A P&L, Sl.No. 61(ii) Presumptive Income under section 44AD should be equal to Sl.No. 61iiAa + 61iiBb
91.	In Profit & Loss A/c, field 61(ii)(A) cannot be less than 6% of field 61(i)(A).
92.	In Profit & Loss A/c, field 61(ii)(b) cannot be less than 8% of field 61(iB) + 61(iC)
93.	Income disclosed u/s 44AD can not be more than gross receipts

94.	Income disclosed u/s 44AD can not be more than gross Turnover
95.	In Profit & Loss A/c, Sl.No. 62ii cannot be less than 50% of the amount in Sl.No. 62i
96.	In Part A P&L, if "Business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.
97.	In Part A P&L, Nature of business must be filled by the assessee if 61(i) and /or (ii) is greater than zero
98.	In Part A P&L, If "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.
99.	In Part A P&L, Nature of profession must be filled by the assessee if 62(i) and /or (ii) is greater than zero
100.	In Part A P&L, If "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.
101.	In Part A P&L, Nature of business must be filled by the assessee if 63(ii) is greater than zero
102.	In Part A P&L, Income u/s 44ADA cannot be more than Gross receipts
103.	In schedule BP value mentioned in the field 35(i) "Section 44AD" should be equal to the amount mentioned at the field "Presumptive income under section 44AD" of Schedule P&L.
104.	In schedule BP, field 35(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.
105.	In schedule BP, field 35(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
106.	In Part A P&L, If Sl.No. 63(ii) "Total presumptive income from goods carriage u/s 44AE" is greater than zero then table 63(i) of 44AE should be filed.
107.	In Part A P&L, Total presumptive income from goods carriage u/s 44AE in field 63(ii) should be equal to the breakup of presumptive income u/s 44AE in column 5
108.	In Part A P&L, 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.
109.	In Part A P&L, 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.

110.	Presumptive Business Income Under Section 44AD cannot be disclosed by Non-Resident.
111.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1).
112.	Income under business and profession is disclosed then gross receipts should be mentioned in profit and loss account  OR Profit shown is less than 50% of gross receipts then details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General should be filled
113.	In Schedule P&L, Sl.No. 64(i)(d) should be equal to Sl.No. 64(i)(b) - 64(i)(c).
114.	In Schedule P&L, Sl.No. 64(ii)(d) should be equal to Sl.No. 64(ii)(b) - 64(ii)(c).
115.	In Schedule P&L, Sl.No. 64(i)(b) cannot be more than Sl.No. 64(i)(a)
116.	In Schedule P&L, Sl.No. 64(ii)(b) cannot be more than Sl.No. 64(ii)(a)
117.	In Schedule P&L, Sl.No. 64ia should be equal to sum of Sl.No. 64ia1 + 64ia2
118.	In Schedule P&L, Sl.No. 64iia should be equal to sum of Sl.No. 64iia1 + 64iia2
119.	In Schedule P&L, Total profit as per Sl.No. 64iii should be equal to sum of 64i + 64ii
120.	In Part A P&L, Sl.No. 65iv "Net income from speculative activity" should be equal to equal with the difference between Gross profit (65ii) and Expenses (65iii)
121.	HUF is not eligible to disclose presumptive income u/s 44ADA.
122.	In Schedule P & L, Bad debts is claimed at Sl.No. 47(i), PAN or Aadhaar No. should be provided.
123.	In Schedule P&L, Registration No. of goods carriage should not be repeated in section 44AE.
124.	In Schedule P&L, Sl.No. 65(ii) should not be more than 65(i).
125.	If Gross Receipts u/s 44ADA are more than Rs.5000000 and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.

126.	If Gross Receipts u/s 44AD are more than Rs.2 Crore and cash receipts are more than 5% of total receipts, it is mandatory to have a tax audit under 44AB.
127.	Gross Receipts u/s 44ADA at sl.no.63(i) should match with sum of 63(i)a+63(i)b+63(i)c
128.	If Gross Receipts u/s 44ADA are more than Rs.75,00,000, it is mandatory to have a tax audit under 44AB.
129.	If Gross Receipts u/s 44AD are more than Rs.3 Crore, it is mandatory to have a tax audit under 44AB.
130.	Sl.No. 13 Gross profit transferred from Trading Account should be equal to Sl.No. 12+12b (Gross Profit from Business/Profession & Income from Intraday Trading & - transferred to Profit and Loss account ) of Part A trading account
131.	In Schedule BP, Sl.No. 2a "Net profit or loss from speculative business" should be equal to 65iv of Schedule P&L +Sl.no 12b of Trading account if books are not maintained for speculative business.
132.	In Schedule Profit & Loss, total of Sl. No. 47(i) should be equal to the sum of individual line items of Amount at Sl. No. 47(i)
133.	In Schedule Profit & Loss, total of Sl. No. 47(ii) should be equal to the sum of individual line items of Amount at Sl. No. 47(ii)
134.	In Schedule OI, Sl.No. 13 should be equal to 13i + 13ii.
135.	In Schedule Part A-OI, Sl.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)" should be equal to the amount mentioned in the field XI(3)
136.	In Schedule Part A-OI, Sl.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)" should be equal to the amount mentioned in the field XI(4)
137.	In Schedule Part A-OI, Sl.No. 5f "Total of amounts not credited to profit and loss account" should be equal to sum of Sl.No. 5a+5b+5c+5d+5e
138.	In Schedule Part A-OI, Sl.No.6s "Total amount disallowable under section 36 (total of 6a to 6r)" should be equal to sum of Sl.No. 6a to Sl.No. 6r
139.	In Schedule Part A-OI, Sl.No. 8Aj "Total amount disallowable under section 40 (total of 8Aa to 8Al)" should be equal to sum of Sl.No. 8Aa to Sl.No.8Al
140.	In Schedule Part A-OI, Sl.No.9f "Total amount disallowable under section 40A (total of 9a to 9e)" should be equal to sum of Sl.No. 9a to Sl.No. 9e
141.	In Schedule Part A-OI, Sl.No. 10g "Total amount allowable under section 43B" should be equal to sum of Sl.No. 10a to Sl.No. 10h
142.	In Schedule Part A-OI, Sl.No. 11i "Total amount disallowable under section 43B" should be equal to sum of Sl.No. 11a to Sl.No. 11h

143.	In Schedule OI, Sl.No. 12i should be equal to sum of Sl.No. 12a to 12h
144.	In Schedule Part A-OI, Sl.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)" should be equal to the amount mentioned in the field XI(3)
145.	In Schedule Part A-OI, Sl.No.7j "Total amount disallowable under section 37 (total of 7a to 7i )" should be equal to sum of Sl.No. 7a to Sl.No. 7i
146.	Schedule Salary is mandatory to be filled if Income disclosed under the head Salary in Part B TI.
147.	In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c +1d+1e+1f) should be equal to the sum of Sl.no 1a+1b+1c +1d+1e+1f
148.	In Schedule S, Sl.No. 2 Total Gross Salary(from all employers) should be sum of Sl.No. 1 +2+3....
149.	In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns
150.	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.No. 2 - 2a - 3
151.	In Schedule S, Sl. No. 5 "Deductions u/s 16 (5a+5b+5c)" should be sum of 5a+5b+5c
152.	In Schedule S, Sl.no. 6 "Income chargeable under Salaries" should be output of Sl.No. 4-5
153.	Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent in no case can 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) Deduction is available only if old tax regime is opted
154.	In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of Sl.No. 1(a)+1(b)+1© as reduced by HRA
155.	In Schedule Salary, Sum of Drop downs in Sl. No. 1a should be equal to sum of individual dropdowns at Sl No. 1a
156.	In Schedule Salary, Sum of Drop downs in Sl. No. 1b should be equal to sum of individual dropdowns at Sl No. 1b
157.	In Schedule Salary, Sum of Drop downs in Sl. No. 1c should be equal to sum of individual dropdowns at Sl No. 1c
158.	In Schedule Salary, 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)

159.	In Schedule Salary, For Central and State Govt and PSU employees, Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary, whichever is lower  Deduction is available only if old tax regime is opted
160.	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000 Deduction is available only if old tax regime is opted
161.	In Schedule Salary, Exemption u/s 10(10) shall not be allowed against more than one Employer.
162.	In Schedule Salary, Exemption u/s 10(10A) shall not be allowed against more than one Employer.
163.	In Schedule Salary, Exempt allowance u/s 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
164.	In Schedule Salary, Exempt allowance u/s 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." can not be more than Gross Salary
165.	In Schedule Salary, Exempt allowance u/s 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 can not be more than Gross salary
166.	In Schedule Salary, Exempt allowance u/s 10(10A)-Commutated value of pension received can not be more than Salary as per section 17(1)
167.	In Schedule Salary, Exempt allowance u/s 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1) Same cannot be more than Rs 3,00,000, if employer category in none of the salary blocks is "Government" (category – D)
168.	In Schedule Salary, Exempt allowance u/s 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme can not exceed Rs.5,00,000
169.	In Schedule Salary, Exempt allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service can not exceed Rs. 5,00,000
170.	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed
171.	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)
172.	In Schedule Salary, Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)

173.	In Schedule Salary, Exempt allowance u/s 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 the value of Salary under "Other Allowance" & "Others" in Section 17(1)  Deduction is available only if old tax regime is opted
174.	In Schedule Salary, Exempt allowance u/s 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 the value of Salary under "Other Allowance" & "Others" in Section 17(1)  Deduction is available only if old tax regime is opted
175.	In Schedule Salary, Sl.No. 3 "exempt allowance" Same dropdown can be selected more than once
176.	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed for the period for which income of the nature of 10(13A) is received.
177.	If New Tax Regime is opted Entertainment allowance u/s 16(ii) cannot be claimed.
178.	If New Tax Regime is opted, Professional allowance u/s 16(iii) cannot be claimed.
179.	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400
180.	Only the following allowances can be claimed as exempt u/s 14, if old tax regime is selected <ul style="list-style-type: none"> <li>• "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB"</li> <li>• "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"</li> </ul>
181.	If New Tax Regime is selected then following allowances cannot be claimed as exempt: <ul style="list-style-type: none"> <li>• "Sec 10(5)-Leave Travel concession/assistance"</li> <li>• "Sec 10(13A)-Allowance to meet expenditure incurred on house rent"</li> <li>• "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"</li> <li>• "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"</li> </ul>
182.	Schedule Salary should be blank if HUF is selected in status.
183.	HUF & Non Resident Individual cannot claim relief from taxation u/s 89A

184.	Relief u/s 89A at Sl.No. 2a of Sch Salary cannot be claimed by taxpayer if Sl.no 1d of Schedule Salary is Zero
185.	In Schedule Salary, one country cannot be selected more than one time at "Income from retirement benefit account maintained in a notified country u/s 89A ".
186.	Exempt allowance u/s 10(10B) is claimed by Central Government employees, State government employees, CG-Pensioners, and SG- Pensioners
187.	In schedule salary, under nature of perquisites, income is given more than once against one dropdown, under each block.
188.	In schedule salary, under profit in lieu of salary, income is given more than once against one dropdown, under each block.
189.	In Schedule salary, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
190.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000
191.	"Exempt Allowances" in Salary under each section should be disclosed in one dropdown
192.	<p>Exemption u/s 10(10) for gratuity shall not exceed income offered under the head Salary u/s 17(1) under sub head gratuity receipt and cannot exceed</p> <p>(i) Rs20 lakhs in case of Nature of employment is "Public Sector Undertaking", "PSU-Pensioners", "Others-Pensioners" or "Others"</p> <p>(ii) Rs 25 lakhs in case of Nature of employment is "Central Government", "State Government", "CG-Pensioners" or "SG-Pensioners"</p>
193.	<p>In Schedule Salary, Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received can not be more than</p> <p>(i) Rs 20 lakhs in case of Nature of employment is "Public Sector Undertaking", "PSU-Pensioners", "Others-Pensioners" or "Others"</p> <p>(ii) Rs 25 lakhs in case of Nature of employment is "Central Government", "State Government", "CG-Pensioners" or "SG-Pensioners"</p>
194.	In Schedule Salary, standard deduction u/s 16(ia) should not exceed Rs 50,000 or salary whichever is less in Old tax regime
195.	HRA u/s 10(13A) shall not be more than Actual rent paid after deducting 10% of basic salary and DA

196.	HRA u/s 10(13A) shall not be more than 40% of basic salary and DA for those living in non-metro cities or,  shall not be more than 50% of basic salary and DA for those living in metro cities (as applicable)
197.	In Table 10(13A) of Schedule Salary, the lowest of the following amounts shall be claimed as HRA exemption: A) Actual HRA received B) Actual rent paid-10% of (salary+DA) C) 40% or 50% of (salary+DA)
198.	Table 10(13A) of Schedule Salary needs to be filled for claiming exempt allowance u/s 10(13A)
199.	Sum of Basic salary, dearness allowance as per Table 10(13A) of Schedule Salary or actual HRA received shall not be more than salary as per section 17(1) of respective fields under Income details
200.	In Schedule Salary, Nature of Exempt allowance can be selected as "Exempt income received by a judge covered under the payment of salaries to Supreme Court/High Court judges Act /Rules" only if nature of Employer is CG/SG/
201.	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.
202.	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.
203.	In Schedule HP, Ownership of house is selected as co-owned house property then assessee's share and co-owner(s) share should be equal to 100 %.
204.	In Schedule HP, In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
205.	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero
206.	In Schedule HP, Municipal tax cannot be claimed if Gross rent received/ receivable/ lettable value is zero or null
207.	In Schedule HP, Type of "House Property" is selected as "Self-occupied" then maximum Interest on borrowed capital cannot be claimed more than Rs. 2,00,000. Deduction is available only if Old tax regime is selected <sup>1</sup>
208.	In Schedule HP, Sl.No. 3 should be equal to sum of Sl.No. 1k+2
209.	In Schedule HP, In case of type of property is let out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero
210.	In Schedule HP, Sl.No. 1e - Annual Value should be equal to Sl.No. (1a- 1d)

211.	In Schedule HP, Sl.No. 1d -Total should be equal to Sl.No. (1b+1c)
212.	In Schedule HP, Sl.No 1i "Total" should be equal to Sl.No. (1g+1h)
213.	In Schedule HP, Sl.No. 1k "Income from House Property (1f – 1i + 1j)" should be equal to Sl.No. (1f – 1i + 1j)
214.	In Schedule HP, Sl.No. 2 "Pass through income" should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI
215.	In Schedule HP, assessee cannot claim more than two house is claimed to be self occupied
216.	If New Tax Regime is selected than Interest on borrowed capital cannot be claimed for "Self-Occupied" house property.
217.	In Schedule HP, in case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same
218.	Details of loan taken needs to be provided for claiming Interest on borrowed capital u/s 24(b) in Table 24(b) of Schedule HP
219.	Deduction u/s 80EE / 80EEA can be claimed when the limit u/s 24(b) is exhausted.
220.	As the deduction u/s 80EE can be claimed over and above deduction u/s 24(b), details of loan taken in schedule 80EE should be part of the details disclosed in Table 24(b) of Schedule HP
221.	As the deduction u/s 80EEA can be claimed over and above deduction u/s 24(b), details of loan taken in schedule 80EEA should be part of the details disclosed in Table 24(b) of Schedule HP
222.	In schedule House property, value of "Interest payable on borrowed capital" should be same as the "Total Interest on Borrowed capital u/s 24(b)" as per schedule 24(b)
223.	In Table 24(b) of Schedule HP, the sum of individual rows for "Interest on Borrowed capital u/s 24(b)" shall match with the "Total Interest on borrowed capital u/s 24(b)" as per Table 24(b)
224.	Interest on borrowed capital can't be claimed in case of Self occupied house property under new tax regime
225.	Schedule BP is mandatory to be filled if Income disclosed under the head Profit and gains from business other than speculative business and specified business in Part B TI
226.	Profit before Tax as per Profit & Loss a/c in Schedule BP should be equal to the "[Profit before Tax] plus [Net Profit (No Accounts Case)] plus [presumptive income] as per P&L A/c."
227.	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) in Schedule BP should be equal to Sl.No. 6 of Schedule DEP

228.	Amount reduced in Sl.No. A3b in schedule BP cannot be more than the income offered in schedule HP
229.	Amount reduced in Sl.No. A3c in schedule BP cannot be more than the income offered in schedule CG
230.	Amount reduced in Sl.No. A3d in schedule BP cannot be more than the income offered in schedule OS
231.	In Schedule BP, A6 should be equal to sum of Sl.No. (1- 2a- 2b - 3a -3b -3c -3d-3e-3f- 4a -4b- 5d)
232.	In schedule BP, The value at field A9 should be equal to Sl.No. 7a + 7b + 7c + 7d + 7e +7f+7g+ 8a+8b
233.	In schedule BP, The value at field (A10) should be equal to Sl.No. (6+9).
234.	In schedule BP, Sl.No. A12iii should be equal to Sl.No. A(12i+12ii)
235.	In schedule BP, The value at field (A13) should be equal to Sl.No. (10 +11 – 12iii).
236.	In schedule BP, The value at field (A26) should be equal to Sl.No. A(14+ 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25).
237.	In Schedule BP, The value at field (A33) of schedule BP should be equal to Sl.No. A(27+28+29+30+31+32+33)
238.	In Schedule BP, The value at field (A14) should be equal to the value at Sl.No. 6s of schedule OI.
239.	In Schedule BP, The value at field (A16) should be equal to the value at Sl.No. 8Aj of schedule Part A OI.
240.	In Schedule BP, The value at field (A17) of should be equal to the value at Sl.No. 9F of schedule Part A- OI.
241.	In Schedule BP, Sl.No.18 "Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B" should be equal to Sl.No.11 of Schedule Part A- OI
242.	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 Schedule Part A- OI
243.	In Schedule BP, Sl.No. 289. "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" should be equal to Sl.No. X(4)of Schedule ESR
244.	In Schedule BP, Sl.No. A29 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" should be equal to Sl.No. 8B of Schedule Part-A OI

245.	In Schedule BP, Sl.No.30 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10i <del>h</del> of Part A-OI)" should be equal to Sl.No. 10i <del>h</del> of Schedule Part A-OI
246.	In Schedule BP, Sl. No. A32 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should be equal to Column 3b + 4e of Schedule Part A- OI
247.	In schedule BP, Sl.No. A34 "Income" should be equal to Sl.No. A(13+26-33)
248.	In schedule BP, Sl.No. A35 <del>vi</del> viii should be equal to sum of individual amounts entered in Sl.No. A35 <del>vi</del> i to 35 <del>vi</del> vii.
249.	In schedule BP, Sl.No. A36 "Net profit or loss from business or profession other than speculative and specified business" should be equal to Sl.No. A34 + A35 <del>vii</del> viii
250.	In Schedule BP, Sl.No. A37 should be equal to Sl.No. A(37a+37b+37c+37d+37e+37f.)
251.	In Schedule BP, The value at field (B42) should be equal to Sl.No. B39+B40-B41
252.	In schedule BP, Sl.No. C47 "Profit or loss from specified business" should be equal to Sl.No. C43+C44-C45.
253.	In Schedule BP, Income from Specified Business at Sl.No. C48 should be equal to "Profit or loss from specified business" minus "Deductions in accordance with section 35AD(1)"
254.	In schedule BP, Sl.No. D Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to Sl.No. (A37 + B42 + C48)
255.	In Schedule BP, Sl.No. 4a should be equal to Sl.No. 35(i) to 35(vii)
256.	In Schedule BP, Sl.No. 11 Depreciation and amortization debited to profit and loss account should be equal to Sl.No. 1Evi of Manufacturing account+ Sl.No. 52 of PART-A-P&L
257.	In Schedule BP, Sl.No. A38 "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-(37a+37b+37c+37d+37e)]
258.	In Schedule BP, Sl.No. 5d should be equal to Sl.No. 5a+5b+5ciii
259.	In Schedule BP, Sl.No. E(3) "Business income remaining after set off" should be equal to Income of current year minus Business loss set off
260.	In Schedule BP, Sl.No. Eiv "Total loss set off" should be equal to sum of Income from speculative business and Income from specified business set off
261.	In Schedule BP, Sl.No. Ev "Loss remaining after set off" should be equal to "Loss to be set off" minus "Total loss set off"

262.	In schedule BP, Sl.No. 8b should be equal to Sl.No. 16 of schedule Part A -OI
263.	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed only if assessee is carrying on power sector business (05001 or 06008)
264.	In Schedule BP, If income/ loss from specified business is entered then nature of specified business should be mentioned
265.	In schedule BP, Sl.No. B39 "Net profit or loss from speculative business as per profit or loss account " should be equal to Sl.No. 2a "Net profit or loss from speculative business included in Profit before tax as per profit and loss account "
266.	In Schedule BP, The Income/receipts reduced at Sl.No.3 and/or Sl.No.5 should not be higher than the Income/receipts that have been credited to the P and L A/c
267.	Amount reduced in Sl.No. A3a in schedule BP cannot be more than the income offered in schedule Salary
268.	Total value of "S.No. 4D of Part A Trading account + Gross receipts at Sl.No. 61(i) +62(i) +64(i) +64(ii) of Schedule P&L" should be greater than or Equal to Sum of amount entered in "Sl.No 356(i) (Sec 44AD) " of Schedule BP
269.	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)
270.	Non-resident is not eligible to disclose Income from Patent u/s 115BBF
271.	Schedule BP, sl no 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR
272.	If New Tax Regime is selected then in schedule BP, deduction u/s 35AD cannot be claimed.
273.	In Schedule BP, value at Sl.No. 3d should be equal to 3d(i) + 3d(ii).
274.	In Schedule BP, Income reduced from Row no A3d(i) "Dividend Income" plus 5c-Dividend income" and income offered under schedule OS should not be more than dividend income offered in Sl. No. 14(iii) of Part A-P&L
275.	In Schedule BP, sum of values entered from 35(iv) to 35(vii) should match with sum of values declared at Sl.No.4a(iv) to 4a(vii)
276.	In Schedule BP Sl.no 3d should be equal to Sl.no 3di+3dii.
277.	In schedule BP amount of exempt income reduced from Profits and Gains of Business and Profession does not tally with income offered in schedule EI & Column Amount of share in profits from schedule IF
278.	In schedule BP , sl no 35(iii) should be equal to 63(ii) "Total presumptive income from goods carriage u/s 44AE" of schedule P&L

279.	In schedule BP value mentioned at the Sl. No. 37a "Income Chargeable under Rule 7" does not tally with the amount mentioned at the Sl. No. 4b(i) "Profit from activities covered under rule 7".
280.	In schedule BP value mentioned at the Sl. No. 37b "Deemed income chargeable under Rule 7A" Should be minimum 35% of the amount mentioned at the Sl. No. 4b(ii) "Profit from activities covered under rule 7A".
281.	In schedule BP value mentioned at the Sl. No. 37c "Deemed income chargeable under Rule 7B(1)" Should be minimum 25% of the amount mentioned at the Sl. No. 4b(iii) "Profit from activities covered under rule 7B(1)".
282.	In schedule BP value mentioned at the Sl. No. 37d "Deemed income chargeable under Rule 7B(1A)" Should be minimum 40% of the amount mentioned at the Sl. No. 4b(iv) "Profit from activities covered under rule 7B(1A)".
283.	In schedule BP value mentioned at the Sl. No. 37e "Deemed income chargeable under Rule 8" Should be minimum 40% of the amount mentioned at the Sl. No. 4b(v) "Profit from activities covered under rule 8".
284.	In Such BP Sl. No. C43 should be equal to Pt2b "Net profit or loss from specified business as per profit or loss account"
285.	Amount entered at Sl. No. 3g "u/s 115BBH (net of Cost of acquisition, if any)" should match with Sl. No. A "Total" of Schedule VDA
286.	In Schedule BP, at Sl.No. 5c "Dividend income" amount cannot be more than Zero.
287.	In Schedule BP, Sl.No.15 should be equal to Sl.No. 7jof Schedule OI.
288.	In Schedule BP, The value at field (A20) should be equal to the value at Sl.No. 14 of schedule OI
289.	In Schedule DPM, Sl.No. 6 should be equal to (3b+4-5) Or enter zero if result is negative
290.	In Schedule DPM, Sl.No. 9 in should be equal to (7-8) Or enter zero if result is negative
291.	In Schedule DPM, Sl.No. 15 should be equal to sum of Sl.No. (10+11+12+13+14)
292.	In Schedule DPM, Sl.No. 17 should be sum of Sl.No. (15-16)
293.	In Schedule DPM, Written down value on the last day of previous year should be equal to Sl.No. 6+9-15 Or zero if the value is negative
294.	If "New Tax Regime" is selected then in schedule DPM, Additional depreciation should not be more than zero

295.	If "New Tax Regime" is selected then in schedule DPM, depreciation in 45% block cannot be claimed as per Rule 5.
296.	Schedule DPM, Value of depreciation at Sl.No.10 is not matching as per the depreciation rates mentioned in Sl.No.2
297.	Schedule DPM, Value of depreciation at Sl.No.11 is not matching as per the depreciation rates mentioned in Sl.No.2 at half rates
298.	In Schedule DPM, value at sl.no.3 should match with 3a + 3b
299.	In schedule DPM , amount at Sl. No. 3b cannot be greater than zero if assessee has selected New tax regime for current assessment year in Part A General.
300.	In schedule DPM, Proportionate depreciation at sl.no.18 should be out of Net aggregate depreciation at sl.no.17
301.	In Schedule DOA , Sl. No. 6 is not equal to amounts at Sl. No. (3+4-5) or zero if result is negative.  Hence, higher of the following amounts will be adopted at Sl. No. 6 of schedule DOA:- (i) Sl. No. (3+4-5) or (ii) Zero '0'.
302.	In Schedule DOA , Sl. No. 9 is not equal to Sl. No. (7-8) or zero if result is negative. Hence, higher of the following amounts will be adopted at Sl. No. 9 of schedule DOA:- (i) Sl. No. (7-8) or (ii) Zero '0'.
303.	In Schedule DOA , Sl. No.12 is not equal to amounts at Sl. No. (10+11).Hence, amount at Sl. No. 12 is recomputed accordingly.
304.	In Schedule DOA , Sl. No.14 is not equal to amounts at Sl. No. (12-13). Hence, amount at Sl. No. 14 is recomputed accordingly.
305.	In Schedule DPM, Sl. No. 17 is not equal to amounts at Sl. No. (5+8-3-4-7-16). Hence, amount at Sl. No. 17 is recomputed accordingly.
306.	In Schedule DOA, Sl.No. 18 should be equal to Sl.No. (6+9-12)
307.	In Schedule DPM , Sl. No. 18 is not equal to amount at Sl. No. (6+9-12) or zero if result is negative. Hence, higher of the following amounts will be adopted at Sl. No. 18 of schedule DPM:- (i) Sl. No. (6+9-12) or (ii) Zero '0'.
308.	In Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl.No. (1a + 1b + 1c+1d)

309.	In Schedule DEP, total depreciation on building should be equal to sum of Sl.No. (2a + 2b + 2c)
310.	In Schedule DEP, total depreciation should be equal to sum of Sl.No. (1e+2d+3+4+5)
311.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to Sl.No. 17i or 18i, as applicable of Schedule DPM
312.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to Sl.No. 17ii or 18ii, as applicable of schedule DPM
313.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to Sl.No. 17iii or 18iii, as applicable of schedule DPM
314.	In Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to Sl.No. 17iv or 18iv, as applicable of schedule DPM
315.	In Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to Sl.No. 14ii or 15ii, as applicable of schedule DOA
316.	In Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to Sl.No. 14iii or 15iii, as applicable of schedule DOA
317.	In Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to Sl.No. 14iv or 15iv, as applicable of schedule DOA
318.	In Schedule DEP block of furniture and fittings should be equal to Sl.No. 14v or 15v, as applicable of schedule DOA
319.	In Schedule DEP block of intangible assets should be equal to Sl.No. 14vi or 15vi, as applicable of schedule DOA
320.	In Schedule DEP block of ships should be equal to Sl.No. 14vii or 15vii, as applicable of schedule DOA
321.	In Schedule DCG, Sl.No. 1e of should be equal to sum of (1a + 1b + 1c+ 1d)
322.	In Schedule DCG, Sl.No. 2d should be equal to sum of (2a + 2b + 2c)
323.	In Schedule DCG, "Total deemed capital gains on sale of depreciable assets" should be equal to sum of Sl.No. (1e+2d+3+4+5)
324.	In Schedule DCG, Sl.No. 1a should be equal to Sl.No. 20i of schedule DPM
325.	In Schedule DCG, Sl.No. 1b should be equal to Sl.No. 20ii of schedule DPM
326.	In Schedule DCG, Sl.No. 1c should be equal to Sl.No. 20iii of schedule DPM

327.	In Schedule DCG, Sl.No. 1d should be equal to Sl.No. 20iv of schedule DPM
328.	In Schedule DCG, Sl.No. 2a should be equal to Sl.No. 17ii of schedule DPM
329.	In Schedule DCG, Sl.No. 2b should be equal to Sl.No. 17iii of schedule DPM
330.	In Schedule DCG, Sl.No. 2c should be equal to Sl.No. 17iv of schedule DPM
331.	In Schedule DCG, Sl.No. 3 should be equal to Sl.No. 17v of schedule DPM
332.	In Schedule DCG, Sl.No. 4 should be equal to Sl.No. 17vi of schedule DPM
333.	In Schedule DCG, Sl.No. 5 should be equal to Sl.No. 17vii of schedule DPM
334.	In Schedule ESR, Sl.No.4 "Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2)" should be equal to Sl.No.3-Sl.No.2
335.	In Schedule ESR, Sl.No. x should be equal to sum of Sl.No. i+ii+iii+iv+v+vi+vii+viii+ix
336.	If "New Tax Regime" is selected, then in schedule ESR at column 3, amount cannot be more than zero for section 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(2AA) and 35(CCC).
337.	In Schedule CG, STCG on depreciable assets at Sl.No. A6e should be equal to Sl.No. 6 of Schedule DCG
338.	Total of STCG in Schedule CG should be equal to the individual breakup of STCG in Schedule CG
339.	Total of LTCG in Schedule CG should be equal to the individual breakup of LTCG in Schedule CG
340.	In Schedule CG, SL.no. C1 Income chargeable under the head "Capital Gain" is not equal to the sum of Capital Gains in Table E
341.	In Schedule CG, Full Value of Consideration(Sl.No.A1aiii) is zero then expenses (Sl.No. A1b(iv) cannot be claimed
342.	In Schedule CG, Full Value of Consideration(Sl.No. A3aiii) is zero then expenses (Sl.No. A3b(iv) cannot be claimed
343.	In Schedule CG, Full Value of Consideration(Sl.No. A5aiii) is zero than expenses (Sl.No. A5b(iv) cannot be claimed
344.	In Schedule CG, Full Value of Consideration(Sl.No. A6aiii) is zero than expenses (Sl.No. A6b(iv) cannot be claimed

345.	In Schedule CG, Full Value of Consideration(Sl.No. B1 aiii) is zero than expenses(Sl.No. B1b(iv) cannot be claimed
346.	In Schedule CG, Full Value of Consideration(Sl.No. B3a) is zero than expenses (Sl.No.B3b(iv) cannot be claimed
347.	In Schedule CG, Full Value of Consideration(Sl.No. B7a) is zero than expenses (Sl.No.B7b(iv) cannot be claimed
348.	In Schedule CG, Full Value of Consideration (Sl.No. B10aiii) is zero and expenses (Sl.No.B10b(iv) cannot be claimed
349.	In schedule CG, Sl. No. A1biv of STCG Total should be equal to sum of A1(bi+bii+biii)
350.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
351.	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
352.	In Schedule CG Sl.No. A2c of STCG should be equal to A(2aiii-2b)
353.	In schedule CG, Sl. No. A3biv of STCG Total should be equal to sum of A3(bi+bii+biii)
354.	In schedule CG, Sl.No. A3c of STCG Balance should be equal to A(3a-biv)
355.	In Schedule CG Sl.No. A3e of STCG should be equal to the sum of A(3c+3d)
356.	In Schedule CG Sl.No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
357.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]
358.	In schedule CG, Sl. No. A5biv Total should be equal to sum of A5(bi+bii+biii)
359.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
360.	In Schedule CG Sl.No. A5e of STCG should be equal to the sum of A(5c+5d)
361.	In Schedule CG Sl.No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)
362.	In Schedule CG, Sl.No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]

363.	In schedule CG, Sl.No. A6biv Total should be equal to sum of A6(bi+bii+biii)
364.	In schedule CG, Sl.No. A6c Balance should be equal to A6(aiii-biv)
365.	In Schedule CG Sl.No. A6g should be equal to the sum of A(6c+6d+6e-6f)
366.	In Schedule CG Sl.No. A7 of STCG should be equal to the sum of A(aXi+aXii+aXn + b)
367.	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii-biv)
368.	In Schedule CG Sl.No. B1e of LTCG should be the difference of B(1c-1d)
369.	In Schedule CG, Sl.No. B2e of LTCG should be the difference of B(2c-2d)
370.	In Schedule CG, Sl.No. B2c of LTCG should be equal to B(2aiii-2b)
371.	In schedule CG, Sl.No. B3biv Total should be equal to sum of B3(bi+bii+biii)
372.	In schedule CG, Sl.No. B3c Balance should be equal to B(3a-biv)
373.	In Schedule CG Sl.No. B3e should be equal to B(3c-3d)
374.	In Schedule CG, Sl.No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
375.	In Schedule CG, Sl.No. B5c of LTCG should be equal to B(5a-5b)
376.	In schedule CG, Sl.No. B6c LTCG on share or debenture should be equal to B(6a-6b)
377.	In Schedule CG Sl.No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
378.	In schedule CG, Sl.No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)
379.	In schedule CG, Sl.No. B7biv Total should be equal to sum of B7(bi+bii+biii)
380.	In schedule CG, Sl.No. B7c Balance should be equal to B(7aiii-biv)

381.	In Schedule CG Sl.No. B7e of LTCG should be equal to B(7c-7d)
382.	In Schedule CG, Sl.No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
383.	In Schedule CG Sl.No. B8c of LTCG should be equal to B(8a-8b)
384.	In schedule CG, Sl.No. B9c LTCG on share or debenture should be equal to B(9a-9b).
385.	In Schedule CG, Sl.No. B10(a)(ic) should be higher of B10(a)(ia) or B10(a)(ib)
386.	In schedule CG, Sl.No. B10(aiii) Total should be equal to sum of B10(a)(ic+ii)
387.	In schedule CG, Sl.No. B10biv Total should be equal to sum of B10(bi+bii+biii)
388.	In schedule CG, Sl.No. B10c Balance should be equal to B(10aiii-biv)
389.	In Schedule CG, Sl.No. B10e should be equal to B(10c-10d)
390.	In Schedule CG, Sl.No. B11 should be equal to $B11(aX_i + aX_{ii} + aX_n + b)$
391.	In Schedule CG, Sl. No. B12 should be equal to $(B12a1(i)+B12a1(ii)+B12a2+B12b)$
392.	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule CG
393.	In Schedule CG, Sl.No. D1i should be equal to sum of $D(1a+1b+1c+1d+1e+1f+1g+1h)$
394.	In Schedule CG, Sl.No. Exii should be equal $E_i - Ex_i$
395.	In Schedule CG, Sl.No. Ex should be equal to Sl.No. B13b. Note: This rule will be applicable only if Sl.No. B13b is positive
396.	In Schedule CG, Deductions claimed under respective section in STCG and LTCG should match with deduction reported in Table D.
397.	In Schedule CG ,In case A1(aii) does not exceed 1.10 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)
398.	In Schedule CG ,In case B1(aii) does not exceed 1.10 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)

399.	In Schedule CG, Sl. No. A2aiii should be higher of 2ai and 2aii
400.	In Schedule CG, Sl. No. B2aiii should be higher of 2ai and 2aii
401.	If any one row is filled in Schedule 112A, then Schedule 115AD(1)(b)(iii) proviso is not allowed to fill by the taxpayer
402.	If any one row is filled in Schedule 115AD(1)(b)(iii) proviso, then Schedule 112A is not allowed to fill by the taxpayer
403.	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biia) is more than Zero
404.	Schedule CG, Date of sale and Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biib) is more than Zero
405.	In Schedule CG, SL. No. C3 Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of "Sum of Capital Gain Incomes" and "Income from transfer of Virtual Digital Assets"
406.	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
407.	If Total Cost of improvement with Indexation is filled, its mandatory to provide Cost of Improvement, Cost of Improvement with Indexation and Year of Improvement. Also, Total Cost of Improvement with Indexation should match with sum of its individual values.
408.	In Schedule CG, Table D, Sl. No. 1aiv,1civ and 1div is more than zero but details of iva, ivb and ivc are blank
409.	In Schedule CG, STCG @ 15 % - 111A & 115AD(1)(b)(ii) can only be entered once.
410.	In Schedule CG, Full Value of Consideration(Sl.No. B4ia) is zero than expenses (Sl.No. B4ib(iv) cannot be claimed
411.	In schedule CG, Sl.No. B4ii biv Total should be equal to sum of B4ii(bi+bii+biii)
412.	In schedule CG, Sl.No. B4ic Balance should be equal to B(4a-biv)
413.	In Schedule CG, Sl.No. B4iie of LTCG should be equal to B4ii(c-d)
414.	In Schedule CG, Sl.No. E4i4 should be equal to sum of Sl.No. (A5e+ A8b + A(A)H for 30%)  Note: This rule will be applicable only if the sum of Sl.No. (A5e+ A8b +A(A)H for 30%)] is negative .

415.	<p>In Schedule CG, Sl.No. Ei7 should be equal to Sl.No. (B4iiei+B5ci+B6cii+ B7ei (before 23rd July for both 112(1)(c) and 115AC)+ B7eiii for 115AD+B8ci+ B9ci + B12a1(i)+B12a2(ii)+B(A)@10%)</p> <p>Note: This rule will be applicable only if the sum of Sl.No. (B4iiei+B5ci+B6cii+ B7ei (before 23rd July for both 112(1)(c) and 115AC)+ B7eiii for 115AD+B8ci+ B9ci + B12a1(i)+B12a2(ii)+B(A)@10%) is negative</p>
416.	<p>In Schedule CG, Sl.No. Ei9 should be equal to Sl.No. (B1e+ B2e+B3e+B4ie(i)+B6c+ B10e+ B11ci+ B12b)</p> <p>Note: This rule will be applicable only if the sum of Sl.No. (B1e+ B2e+B3e+B4ie(i)+B6c+ B10e+ B11ci+ B12b) is negative</p>
417.	<p>Schedule CG sl no Evii should be equal to sl no (B4iiei+B5ci+B6cii+B7ei+B7eiii+B8ci+ B9ci+ B12a1(i)+ B12a2(i)+ B(A)) where "transfer was before 23rd July 2024"</p> <p>Note: This rule will be applicable only if (B4iiei+B5ci+B6cii+ B7ei+ B7eiii +B8ci+ B9ci+ B12a1(i)+ B12a2(i)+ B(A)) the is positive</p>
418.	Value at B4iie should be equal to the sum of B4iiei and B4iieii
419.	Value at field Ei3 should be equal to the sum of sl no (A3e(ii)+ A4a(ii)+ A8a(ii)+A(A) @20%)
420.	Value at field Eiii should be equal to the sum of sl no (A3e(ii)+ A4a(ii)+ A8a(ii)+A(A) @20%)
421.	Value at field Ei8 should be equal to the sum of sl no B1g(b) + B2(e)(ii) + B4ieii + B4iieii + B5cii + B6ciii + B7eii + B8cii + B9cii + B10eii + B11ii+ B12a1(ii) + B12a2(ii) + B(A) @12.5%
422.	Value at field Eviii should be equal to the sum of sl no B1g(b) + B2(e)(ii) + B4ieii + B4iieii + B5cii + B6ciii + B7eii + B8cii + B9cii + B10eii + B11ii+ B12a1(ii) + B12a2(ii) + B(A) @12.5%
423.	In schedule CG in Table D, section 54EC of LTCG, amount invested should not be more than 50L
424.	In schedule CG, Sl. No. B10d of LTCG, Total deduction should be equal to sum of deduction mentioned at Sl. No. B10di to B10div
425.	In schedule CG, Sl. No. B4i b(iva) of LTCG should be equal to sum of B4i(bia+biia+biiii)
426.	In schedule CG, Sl. No. B4i biv of LTCG should be equal to sum of B4i(bi+bii+biiii), where transfer was before 23rd July 2024 and should be equal to sum of B4i(bia+biia+biiii), where transfer was on or after 23rd July 2024
427.	In schedule CG, Sl. No. . B4(i)(ca) of LTCG Balance should be equal to B4i(a-biva)

428.	In Schedule CG Sl.no. B4(i)ea of LTCG should be the difference of B4i(ca-d)
429.	In Schedule CG, tax on LTCG from sale listed securities (other than a unit) or zero coupon bonds should be 20% in case of transfer is before 23 July.
430.	In Schedule CG, tax on LTCG from sale listed securities (other than a unit) or zero coupon bonds as per 1st Proviso to section 112(1) should be 10% in case of transfer is before 23 July.
431.	In Schedule CG, Sl.No. B4ie of LTCG should be equal to B4i(c-d)
432.	Value at B4ie should be equal to the sum of B4iei and B4ieii
433.	In schedule CG, sl. No 2(i) of Table F Short-term capital gains taxable at the rate of 20% should not be more than zero
434.	In schedule CG, sl. No 7(i) of Table F Long-term capital gains taxable at the rate of 12.5% should not be more than zero
435.	In Schedule CG Sl.No. A8 should be equal to the sum of (A8a(i) + A8a(ii)+ A8b + A8c)
436.	In Schedule CG, Sl.No. <del>Eix</del> Exi should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii+ix+x)
437.	In Schedule CG, Sl.No. Ei2 should be equal to sum of Sl.No. (A3e+ A4a(1)+ A8a1 i) Note: This rule will be applicable only if the sum of Sl.No. (A3e+ A4a(1)+ A8a1 i) is negative
438.	Schedule CG sl no Ei5 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c+A(A) for App rate) Note: This rule will be applicable only if the sum of Sl.No. (A1e+A2c+A4b+A6g+A7+A8c+A(A) for App rate) is negative
439.	In Schedule CG, Sl.No. Ei6 should be equal to Sl.No. 9b Note: This rule will be applicable only if Sl.No. A9b is negative
440.	In Schedule CG, Sl.No. Ei10 should be equal to Sl.No. B13b. Note: This rule will be applicable only if Sl.No. B13b is negative
441.	In Schedule CG, Sl.No. Eii should be equal to sum of Sl.No. (A3e+A4a+A8ai) Note: This rule will be applicable only if the (A3e+A4a+A8ai) is positive

442.	In Schedule CG, Sl. No. Evi should be equal to Sl.No. A9b.  Note: This rule will be applicable only if Sl.No. A9b is positive
443.	In Sch CG, value at field E11 is not equal to the Col no (1-2-3-4-5-6-7-8-9-10)
444.	In Schedule CG, Table F Sl.No. 1 the breakup of all the quarters should be equal to the value from item 5via of schedule BFLA
445.	In Schedule CG, Table F Sl.No. 3 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
446.	In Schedule CG, Table F Sl.No. 4the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
447.	In Schedule CG, Table F Sl.No. 5-the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
448.	In Schedule CG, Table F Sl.No. 6 the breakup of all the quarters should be equal to the value from item 5xa of schedule BFLA
449.	In Schedule CG, Table F Sl.No.8 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
450.	In Schedule CG, Table F Sl.No.9the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA
451.	In Schedule CG, Table F Sl. No. 10 the breakup of all the quarters should be equal to the value of 'Income under the head Capital Gain' of schedule SI
452.	In Schedule CG, Table F Sl. N. 10 the breakup of all the quarters should be equal to the value at Sl. No. C2
453.	In Schedule CG, the beneficial rate of LTCG on sale of land or building or both is applicable only if the acquisition is before 23 July 2024 and transfer is on or after 23 July 2024
454.	In Schedule CG, indexation should not be allowed if the asset is transferred On or after 23 July 2024
455.	In Schedule CG, for residents, tax on LTCG from sale of land or building or both should be 20% in case of transfer is before 23 July and 12.5% in case of transfer on or after 23 July 2024
456.	In Schedule CG, value of capital gains u/s 112A (where transfer is before 23 July 2024) should be equal to the corresponding amount mentioned for the same in Schedule 112A
457.	In Schedule CG, value of capital gains u/s 112A (where transfer is on or after 23 July 2024) should be equal to the corresponding amount mentioned for the same in Schedule 112A
458.	In Schedule CG, Long Term Capital Gains u/s 112A before 23 July 2024 and on or after 23 July 2024 should be equal to the total Long Term Capital Gains from such shares

459.	In Schedule CG, value of capital gains u/s 115AD(1)(b)(iii) proviso (where transfer is before 23 July 2024) should be equal to the corresponding amount mentioned for the same in Schedule 115AD(1)(b)(iii) proviso
460.	In Schedule CG, if any unutilized amount in Capital Gains Deposit Scheme is withdrawn then, whether date of limitation / withdrawal was before 23rd July 2024 should be mentioned
461.	In schedule CG, value at B11(ii) is not equal to "B11bii + sum of B11a where date of limitation / withdrawal was on or after 23rd July 2024"
462.	In Schedule CG, Table F Sl.No. 2 the breakup of all the quarters should be equal to the value from item 5vib of schedule BFLA
463.	In Schedule CG, Table F Sl.No. 7 the breakup of all the quarters should be equal to the value from item 5xb of schedule BFLA
464.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 15%.
465.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 20%.
466.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 30%.
467.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG Applicable rates%.
468.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG DTAA rates.
469.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 10%.
470.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 12.5%.
471.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG 20%.
472.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCG DTAA Rates.
473.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL15%.
474.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL20%.
475.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL30%.

476.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL Applicable rate%.
477.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL_DTAA Rates
478.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 10%
479.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 12.5%
480.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 20%
481.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL_DTAA Rates
482.	In Table E of Schedule CG, Column 11 of each row should be equal to 1 - (2+3+4+5+6+7+8+9+10)
483.	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1 (biia + $\sum$ biib(c) + biii) - where transfer is before 23rd July 2024 and B1(bi + $\sum$ biib(a) + biii) - where transfer is on or after 23rd July 2024
484.	In Schedule CG, Long Term Capital Gains from sale of Land or building or both before 23 July 2024 and on or after 23 July 2024 should be equal to the total Long Term Capital Gains from sale of Land or building or both
485.	Sum of capital gains from all properties where date of transfer was before 23rd July 2024 and where date of transfer was on or after 23rd July 2024 should be correctly reflected at B1g(a) and B1g(b) respectively
486.	In schedule CG, Sl. No. B1ea of LTCG Balance should be equal to B1(ca - d)
487.	In Schedule CG, Sl.No. Eiv should be equal to sum of Sl.No. (A5e+A8b+A(A)) Note: This rule will be applicable only if the (A5e+A8b+A(A)) is positive
488.	In Schedule CG, Sl.No. <del>Eiv</del> Ev should be equal to sum of Sl.No. (A1e+A2c+A4b+A6g +A7+A8c+A(A)) Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c+A(A)) is positive
489.	In Schedule CG, Sl.No. Eix should be equal to Sl.No. (B1g(a) + B2ei+B3e+B4ie(i)+B6ci+ B9 di+ B10eii+ B11i+ B12b) where "transfer was before 23rd July 2024" Note: This rule will be applicable only if the (B1g(a) + B2ei+B3e+B4ie(i)+B6ci+ B9 di + B10e+ B11i+ B12b) is positive

490.	Sl. No. B1b(iva) of LTCG of Schedule CG should be equal to $B1(biia + \Sigma biib(c) + biii)$ .
491.	In schedule CG, Sl. No. B1(ca) of LTCG Balance should be equal to $B1(aiii-biva)$
492.	In schedule CG, Sl. No. B1g(c) of LTCG ( $\Sigma B1eii$ )" should be equal to sum of $B1e(ii)$ of all blocks
493.	In schedule CG, Sl. No. B5b of LTCG Balance should be equal to sum of $B5bi+B5bii$ .
494.	In schedule CG, Sl. No. B6b of LTCG Balance should be equal to sum of $B6bi+B6bii+B6biii$
495.	In schedule CG, Sl. No. B8b of LTCG Balance should be equal to sum of $B8bi+B8bii$
496.	In schedule CG, Sl. No. B9b of LTCG Balance should be equal to sum of $B9bi+B9bii$ .
497.	In schedule CG, Sl. No. B1d of LTCG, Total deduction should be equal to sum of deduction mentioned at Sl. No. B1di to B1dvii for all assets
498.	In Schedule CG, Table E, entire loss should be set off with gains available for set off.
499.	In schedule CG, Sl. No. B2d of LTCG, Total deduction should be equal to sum of deduction mentioned at Sl. No. B2di and B2dii
500.	In schedule CG, Sl. No. A1d of STCG, Total deduction should be equal to sum of deduction mentioned at Sl. No. A1di to A1div
501.	In schedule CG, Sl. No. A6f of STCG, Total deduction should be equal to sum of deduction mentioned at Sl. No. A6fii and A6fiii
502.	Sum of Improve cost in each L&B block should be equal to sum of all improve costs for such block of land and building in schedule CG under Long term capital gain
503.	Sum of Indexed Improve cost in each L&B block should be equal to sum of all Indexed improve costs for such block of land and building in schedule CG under Long term capital gain
504.	Deduction claimed under section 54F in Table D cannot be more than 10cr
505.	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to $Col. 4 * Col. 5$
506.	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

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
509.	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
510.	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
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 individual amounts entered in respective column
512.	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31st January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
513.	In schedule 115AD, Value at field "Total of Col 14 where transfer was before 23rd July 2024 " is not matching with sum of individual fields of col 14 where dropdown is selected as "Before 23rd July 2024 " in 1b
514.	Non-resident is not eligible to disclose Income from Patent u/s 115BBF
515.	In Schedule OS, Sl.No. 1 "Gross amount chargeable to tax at normal applicable rates" should be equal to the sum of Sl.No. (1a+1b+1c+1d+1e)
516.	In Schedule OS, Sl.No. 3c "Deduction u/s 57" should be equal to the sum of Sl.No. (3a(i)+3a(ii)+3b+3ci)
517.	In Schedule OS, Sl.No. 3b "Depreciation" can be claimed only if income is offered at Sl.No. 1c "Rental income from machinery, plants, building, etc., Gross"
518.	In Schedule OS, Sl.No. 7 "Income from other sources (other than from owning race horses)" should be equal to sum of Sl.No. 2+6
519.	In Schedule OS, Sl.No. 8e "Balance" should be equal to sum of Sl.No. (8a-8b+8c+8d)
520.	In Schedule OS, Sl.No. 9 "Income under the head Income from Other Sources" should be equal to sum of Sl.No. (7 +8e)
521.	In Schedule OS, Sl.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
522.	In Schedule OS, Sl.No. 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax" should be equal to sum of Sl.No. (1di+1dii+1diii+1div+1dv)
523.	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 1ai "Dividend income [other than (ii)]"
524.	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"

525.	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"
526.	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 "
527.	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(i) "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
528.	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"
529.	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2e should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates"
530.	<p>In Schedule OS, Sl.no 6 Net Income from other sources chargeable at normal applicable rates should be equal to sum of Sl.No. (1 (after reducing income related to DTAA portion)- 3 + 4 + 5-5a)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
531.	<p>In schedule OS, Sl.No. 2f, column 10 is should be lower of column 6 and column 9.</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
532.	<p>In Schedule OS, Sl.No. 2 "Income chargeable to tax at special rate should be equal to the sum of Sl.No. (2ai+2aii+2b+2c+2d+2e+2f elements related to Sl.No.1)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
533.	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e)
534.	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv +bvi+bvii+bviii+bix)

535.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to Sl. No. 1a (Dividend other than 2(22)(e) - DTAA Dividend other than 2(22)(e) - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p> <p>(Please refer the instructions for computation of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e))</p>
536.	<p>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(i) Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
537.	<p>If resident has not exercised option under 115H then tax benefits against the sections mentioned therein will not be allowed in Schedule OS</p>
538.	<p>In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.</p>
539.	<p>In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension).</p>
540.	<p>In Schedule OS, Depreciation, shall be allowed only if income is offered in Sl.No. 1c.</p>
541.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl.No. 2f of Schedule OS</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
542.	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) other than first proviso to section 115A(1)(a)(A) should be equal to Dividend income selected at Sl.No. 2d and Sl No 2e of Schedule OS</p>
543.	<p>In Schedule OS, Sl. No. 10 Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl.No. 2d and Sl No 2e of Schedule OS</p>

544.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2d and Sl No 2e of Schedule OS
545.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2d and Sl No 2e of Schedule OS
546.	Income claimed for relief from taxation u/s 89A at Sl.No. 5a of Schedule OS cannot be allowed more than income offered from retirement benefit account maintained in a notified country u/s 89A at Sl.No. 1e of Schedule OS.
547.	Quarterly breakup of "Income from retirement benefit account maintained in a notified country u/s 89A " must be equal to amount entered in <b>"Income from retirement benefit account maintained in a notified country u/s 89A "</b> - "Income claimed for relief from taxation u/s 89A"
548.	In Schedule OS, Sl no 5a. Income claimed for relief from taxation u/s 89A, shall be allowed only if income is offered at Income from retirement benefit account maintained in a notified country u/s 89A at Sl.No. 1e of Schedule OS
549.	In Schedule Income from Other sources, one country cannot be selected more than one time at "Income from retirement benefit account maintained in a notified country u/s 89A ".
550.	In Schedule OS, Sl. No 3ai Expenses / deductions other than "aii" (in case of other than family pension) should not be allowed if income is not offered in Sl No 1(b) Interest / Sl No 1(c) Rental Income from Machinery, Plants, Buildings, etc., / Sl No 1(d) Income of the nature referred to in section 56(2)(x) which is chargeable to tax / Sl No 1(e) Any Other Income Other than Family Pension and 89A Income.
551.	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"
552.	In Schedule OS, Sl. No. 10 the quarterly break up of "Income by way of winnings from online games u/s 115BBJ" should be equal to Sl. No. 2a(ii) -Income by way of winnings from online games u/s 115BBJ- DTAA 115BBJ respectively
553.	In Schedule OS, Sl. No. 10 the quarterly break up of "Dividend Income under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income) should be equal to dividend income selected at Sl. No. 2d and Sl No 2e in Schedule OS
554.	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000 incase of Old Tax regime Note : Rounding off +1 and -1 .
555.	In Schedule OS, value at Sl.No. 1a should be equal to 1ai + 1aii + 1aiii.
556.	In Schedule other sources, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
557.	Under New Tax Regime, deduction u/s 57 for family pension should not exceed INR 25,000 or 1/3 of the family pension, whichever is lower

558.	In Schedule OS, quarterly break up of Dividend Income at 3b should be equal to "Dividend Income referred in Sl. No. 1a(iii) - DTAA of Dividend" in Schedule OS
559.	In AY 25, In Schedule OS, Dividend u/s 2(22)(f) cannot be entered in Q1 & Q2
560.	Kindly fill in the details of dividend income u/s 2(22)(f) in Sl.No. 1a(iii) or as per Section 115A, 115AB, 115AC or 115ACA (i, ia, x, xi or xix of sl. no. 2d or 2e) in of schedule OS if buy back loss is claimed in schedule CG
561.	In schedule CYLA, Sl.No. 2xvii cannot be more than Rs. 200000.
562.	In Schedule CYLA, HP Income should be equal to Sl.No. 3 of Schedule HP
563.	Other sources loss at Schedule CYLA should be equal to the amount mentioned in "Schedule OS".
564.	In Schedule CYLA, Sl.No. 2xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 2i-2xvii
565.	In Schedule CYLA, Sl.No. 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 3i-3xvii
566.	In Schedule CYLA, Sl.No. 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 4i-4xvii
567.	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
568.	In Schedule CYLA, Income from Business & profession (excluding Income from speculation income and income from specified business) should be equal to Sl.No. A37 in Schedule BP
569.	In Schedule CYLA, Speculative Income should be equal to Sl.No. 3ii of Table E Schedule BP
570.	In Schedule CYLA, Specified business Income should be equal to Sl.No. 3iii of Table E of Schedule BP
571.	In Schedule CYLA, Short term capital gain @15% should be equal to Sl.No. 11ii of item E of Schedule CG
572.	In Schedule CYLA, Short term capital gain @30% should be equal to Sl.No. 11iv of item E of Schedule CG
573.	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to Sl.No. 11v of item E of Schedule CG
574.	In Schedule CYLA, Short term capital gain taxable at special rates in India as per DTAA should be equal to Sl.No. 11vi of item E of Schedule CG

575.	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl.No. 11vii of item E of Schedule CG
576.	In Schedule CYLA, Long term capital gain taxable @20% should be equal to Sl.No. 11ix of item E of Schedule CG
577.	In Schedule CYLA, Long term capital gain taxable as per DTAA @special rate should be equal to Sl.No. 11x of item E of Schedule CG
578.	In Schedule CYLA, Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to Sl.No. 6 of Schedule OS
579.	In Schedule CYLA, Profit from owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS
580.	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to Sl.No. 2f of Schedule OS
581.	In Schedule CYLA, Salary Income should be equal to Sl.No. 6 of Schedule Salary
582.	If "New Tax Regime" is selected, in schedule CYLA, loss under house property cannot be allowed to set off at Sl. No. 2ii to 2xiii.
583.	If "New Tax Regime" is selected, in schedule CYLA, loss under head house property cannot be carry forwarded at Sl. No. 2xviii.
584.	In Schedule CYLA, 'Total loss set off' cannot be more than the 'Loss to be set off'
585.	In Schedule CYLA ,Row No (Xviii) should be equal to (i - xvii) i.e. Loss to be adjusted - total loss set off (xvii) , for HP, BP and OS and cannot be negative.
586.	In Schedule CYLA, Normal OS loss should be set off first against the (i)Profit from the activity of owning and maintaining race horses & (ii)Income from other sources taxable at special rates in India as per DTAA
587.	In Schedule CYLA, whole House property loss can be set off against any head of income in case income is more than loss
588.	In Schedule CYLA sum of column no 2 + 3 + 4 should not exceed amount as referred in column 1
589.	In Schedule CYLA, house property losses cannot be adjusted against any income in case new tax regime is opted by taxpayer
590.	In Schedule CYLA, whole business loss can be setoff against any head of income in case income is more than loss
591.	In Schedule CYLA, whole OS loss can be setoff against any head of income in case income is more than loss
592.	Business & Profession loss claimed at Sl.No. 3i in Schedule CYLA should be equal to the amount at Sl.No. 2v of Table E in Schedule BP.

593.	In Schedule CYLA, Sl.No. 2xvii "Total loss set off" should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii+2viib +2viii + 2ix + 2x+2xia+2xib+2xii +2xiii+2xiv+2xv+2xvi)
594.	In Schedule CYLA, Sl.No. 3xvii "Total loss set off" should be equal to sum of ( 3iii+ 3vii+3viib + 3viii + 3ix + 3x+3xia+3xib+3xii +3xiii+3xiv+3xv+3xvi)
595.	In Schedule CYLA, Short term capital gain @20% should be equal to Sl.No. 1 iiii of item E of Schedule CG
596.	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl.No. 11viii of item E of Schedule CG
597.	In Schedule CYLA, Sl.No. 4xvii "Total loss set off" should be equal to sum of ( 4ii+ 4iii+4iv++4v+4vi+4vii+4viib + 4viii + 4ix + 4x+4xia+4xib+4xii+4xiii+4xv+4xvi)
598.	In Schedule BFLA, Sl.No. <b>2(iii+iv+v)</b> should be equal to Sl.No. 5c(xvii)+6(xvii)+7(xvii) <b>of Schedule CFL</b>
599.	In Schedule BFLA, Sl.No. <b>2(via+vib+vii+viii+ix+xa+xb+xi+xii)</b> should be equal to Sl.No. <b>8(xvii)+9(xvii)</b> of CFL
600.	The value claimed as Brought forward allowance under section 35(4) set off in Schedule BFLA should be same as reflecting in Schedule UD
601.	The value claimed as Brought forward depreciation set off in Schedule BFLA should be same as reflecting in Schedule UD
602.	In Schedule BFLA, Sl.No. 1i should be equal to Sl.No. 5ii of schedule CYLA
603.	In Schedule BFLA, Sl.No. 1ii should be equal to Sl.No. 5iii of schedule CYLA
604.	In Schedule BFLA, Sl.No. 1iii should be equal to Sl.No. 5iv of schedule CYLA
605.	In Schedule BFLA, Sl.No. 1iv should be equal to Sl.No. 5v of schedule CYLA
606.	In Schedule BFLA, Sl.No. 1v should be equal to Sl.No. 5vi of schedule CYLA
607.	In Schedule BFLA, Sl.No. 1vii should be equal to Sl.No. 5viii of schedule CYLA
608.	In Schedule BFLA, Sl.No. 1viii should be equal to Sl.No. 5ix of schedule CYLA
609.	In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 5x of schedule CYLA
610.	In Schedule BFLA, Sl.No. 1xi should be equal to Sl.No. 5xii of schedule CYLA

611.	In Schedule BFLA, Sl.No. 1xii should be equal to Sl.No. 5xiii of schedule CYLA
612.	In Schedule BFLA, Sl.No. 1xiii should be equal to Sl.No. 5xiv of schedule CYLA
613.	In Schedule BFLA, Sl.No. 1xiv should be equal to Sl.No. 5xv of schedule CYLA
614.	In Schedule BFLA, Sl.No. 1xv should be equal to Sl.No. 5xvi of schedule CYLA
615.	The amount of adjustment mentioned in CFL is not equal to amount of adjustment in BFLA.
616.	In Schedule BFLA, brought forward business loss as per Sl.No. 2(iii) and brought forward depreciation as per Sl. No. 3(iii) cannot be set off against the 44BB income
617.	In Schedule BFLA sum of column no 2 + 3 + 4 should not exceed amount as referred in column 1
618.	In Schedule BFLA, Col No. 5 " <b>Current year's Income remaining after set off</b> " should be equal to the output of Col No. 1-2-3-4
619.	In Schedule BFLA, amount mentioned at Sl.No.5 should not exceed the amount mentioned at Sl.No.1
620.	In Schedule BFLA, Sl.No. 2(ii) should be equal to Sl.No. 4(xvii) of CFL
621.	In Schedule BFLA, Sl.No. 2xvi should be equal to sum of Sl.No.( <b>2ii + 2iii + 2iv + 2v + 2via+2vib + 2vii+2viii + 2ix + 2 xa+2xb + 2xi + 2xii+2iv</b> )
622.	In Schedule BFLA, Sl.No. xvii should be equal to sum of Sl.No. (5i + 5ii + 5iii + 5iv+ 5v + 5 via+5vib + 5vii + 5viii + 5ix + 5 xa+5xb + 5xi +5xii + 5xiii+ 5xiv + 5xv)
623.	In Schedule BFLA, Sl.No. 3xvi should be equal to sum of Sl.No. ( <b>3ii + 3iii + 3iv + 3v + 3 via+3vib + 3vii +3viii + 3ix + 3 x a+3xb + 3xi+3xii+3xiii+3xiv+3xv )</b>
624.	In Schedule BFLA, Sl.No. 4xvi should be equal to sum of Sl.No. (4ii + 4iii + 4iv + 4v + 4v ia+4vib + 4vii +4viii + 4ix + 4x a+4xb + 4xi+4xii+4xiii+4xiv+4xv)
625.	In Schedule BFLA, Sl.No. 2xiv should be equal to Sl.No. 10(xvii ) of CFL
626.	Schedule BFLA, amount mentioned at Sl. No. 2(xvi) should not exceed the sum of amount mentioned at Sl no. 4xvii+5cxvii+6xvii+7xvii +8xvii +9xvii+10xvii+11xvii of CFL
627.	In Schedule BFLA, Sl.No. 1vib should be equal to Sl.No. 5viib of schedule CYLA
628.	In Schedule BFLA, Sl.No. 1xb should be equal to Sl.No. 5xib of schedule CYLA

629.	In Schedule BFLA, Sl.No. 1via should be equal to Sl.No. 5viia of schedule CYLA
630.	In Schedule BFLA, Sl.No. 1xa should be equal to Sl.No. 5xia of schedule CYLA
631.	In Schedule BFLA, Sl.No. 1vib should be equal to Sl.No. 5viib of schedule CYLA
632.	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.
633.	Long Term Capital Loss at Schedule CFL should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
634.	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".
635.	Business & Profession Loss (other than loss from speculative business and specified business ) at Schedule CFL should be equal to the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA"
636.	Other sources loss at Schedule CFL should be equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".
637.	In Schedule CFL, SL. No. 5c should be equal to 5a - 5b
638.	Total of brought forward losses should be equal to amount provided in individual AYs
639.	If " New Tax Regime" is not selected and in schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero
640.	If " New Tax Regime" is not selected and-In schedule UD, Sl. No. 3a Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero
641.	In Schedule UD, value at Sl.No. 4 cannot be more than Sl.No. 3 - Sl.No.3a in any of the row
642.	In Schedule UD, value at Sl.No.5 should be equal to Sl.No. 3 - 3a - 4
643.	In Schedule UD, value at sl.no.8 should be equal to sl.no. 6 - Sl. No. 7
644.	In Schedule UD, sum of individual row should match with value at total fields for all columns i.e. column 3 to 8
645.	In Schedule UD, value at Sl. No. 5 for current assessment year should not exceed the value mentioned at Sl. No. 12iii of Schedule BP
646.	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5

647.	In Schedule VDA, value at Sl. No. A 'Total (Sum of all Positive Incomes of Business Income in Col. 7) should be equal to sum of col. 7 if head of income is selected as Business income in col. 4
648.	In Schedule VDA, value at Sl. No. B 'Total (Sum of all Positive Incomes of Capital Gain in Col. 7) should be equal to sum of col. 7 if head of income is selected as Capital Gain in col. 4
649.	In Schedule ICDS, Sl.No. XI should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X)
650.	In Schedule ICDS, Sl.No. 5 - "Net Effect" should be equal to Sl.No. 3 (Increase in profit) Less Sl.No. 4 (Decrease in profit).
651.	Amount of deduction claimed u/s 80-IA in schedule VIA cannot be more than the total amount at Schedule 80IA
652.	If Deduction u/s 80-IA claimed in "Schedule VI-A" then "Schedule 80-IA" is to be filled. Deduction is available only if option Old tax regime is selected
653.	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the sum of individual values
654.	Deduction claimed u/s 80-IB in "Schedule VI-A" cannot be more than the amount in "Schedule 80-IB"
655.	In schedule VI-A, if deduction u/s 80-IB is claimed, then schedule 80-IB should be filled. Deduction is available only if option "Old Tax Regime" is selected
656.	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" cannot be more than the amount in Total of "Schedule 80-IE"
657.	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000. Deduction is available only if option "Old Tax Regime" is selected
658.	If employer category is Pensioners - CG," "Pensioner - SG," Pensioner - PSU, "Pensioner - Other, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income. Deduction is available only if "Old Tax Regime" is selected
659.	Assessee not being an individual cannot claim deduction u/s 80CCD(1)
660.	Assessee not being an individual cannot claim deduction u/s 80CCD(1B)
661.	Deduction u/s 80CCD(2) cannot be claimed by HUF.
662.	Amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000 in schedule 80DD. It cannot be either more or less. Deduction is available only if "Old Tax Regime" is selected

663.	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory
664.	Deduction u/s 80E cannot be claimed by HUF.
665.	Deduction u/s 80EE cannot be claimed by HUF.
666.	If deduction u/s 80G claimed, details should be provided in Schedule 80G. Deduction is available only if "Old Tax Regime" is selected
667.	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G
668.	Maximum amount u/s 80GG can be claimed lower of 25% of Adjusted gross total income or Rs. 60,000. Deduction is available only if "Old Tax Regime" is selected
669.	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3xiii of BFLA.
670.	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.
671.	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen.
672.	Amount claimed for category "Self with disability" u/s 80U should be equal to Rs. 75,000. It cannot be either more or less. Deduction is available only if "Old Tax Regime" is selected
673.	Deduction u/s 80U cannot claimed by HUF
674.	In Schedule 80DD, If Assessee is claiming deduction under section 80U, providing Nature of disability is mandatory
675.	In Schedule VI-A, The maximum limit allowable under section 80CCD(1B) is Rs. 50,000. Deduction is available only if "Old Tax Regime" is selected
676.	In Schedule VI-A, Amount claimed for category "Dependent with severe disability" u/s 80DD should be equal to Rs. 1,25,000. It cannot be either more or less.  Deduction is available only if "Old Tax Regime" is selected
677.	In Schedule VI-A, Deduction u/s 80DDB for self and dependent will be allowed to the maximum limit of Rs.40,000. Deduction is available only if "Old Tax Regime" is selected
678.	In Schedule VI-A, Deduction u/s 80DDB for senior citizen self and dependent will be allowed to the maximum limit of Rs.1,00,000. Deduction is available only if "Old Tax Regime" is selected

679.	In Schedule VI-A , assessee cannot claim deduction u/s 80EE more than Rs. 50,000. Deduction is available only if "Old Tax Regime" is selected
680.	The maximum deduction allowable under section 80TTA is Rs. 10,000. Deduction is available only if "Old Tax Regime" is selected
681.	In Schedule VIA, deduction that can be claimed for category "Self with severe disability" in schedule 80U should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if "Old Tax Regime" is selected
682.	In case of multiple employer category if all the employer category is other than pensioners then deduction u/s 80CCD(1) cannot be claimed more than 10% of Salary. Deduction is available only if "Old Tax Regime" is selected
683.	Deduction u/s 80EEA in respect of interest on loan taken for certain house property cannot be more than 150,000. Deduction is available only if "Old Tax Regime" is selected
684.	Deduction u/s 80EEA cannot be claimed if deduction under section 80EE is claimed.
685.	Deduction u/s 80EEB in respect of purchase of electric vehicle cannot be more than 150,000. Deduction is available only if "Old Tax Regime" is selected
686.	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners - CG", "Pensioners - SG", "Pensioners - PSU", "Pensioners - others"
687.	Deduction u/s 80EEA cannot be claimed by HUF
688.	Deduction u/s 80EEB cannot be claimed by HUF
689.	In Schedule VI-A, deduction u/s 80DD is only allowed to Resident or Resident but not ordinary resident assessee.
690.	In Schedule VI-A, deduction u/s 80DDB is only allowed to Resident or Resident but not ordinary resident assessee.
691.	In Schedule VI-A, deduction u/s 80U is only allowed to Resident or Resident but not ordinary resident assessee.
692.	In Schedule VI-A, 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.
693.	In Schedule VI-A, 80QQB is only allowed to Individual
694.	In Schedule VI-A, 80RRB is only allowed to Resident or Resident but not ordinary resident

695.	In Schedule VI-A, 80RRB is only allowed to Individual.
696.	In Schedule VIA, deduction u/s 80RRB plus 80QQB cannot be claimed more than the sum of Sl.No. 15 of Schedule P&L account and Sl.No. 1e of Schedule OS
697.	In Schedule VI A, total deductions shown should be equal to total of individual deductions claimed
698.	In schedule chapter VI-A, "Part B- Deduction in respect of certain payments" should be equal to individual deductions claimed.
699.	In schedule chapter VI-A, "Part CA and D- Deduction in respect of certain incomes/other Deductions", should be equal to individual deductions claimed.
700.	In Schedule 10AA, value at field "Total deduction under section 10AA" should be equal to sum of column "Amount of deduction"
701.	In Schedule 80G, amount of deduction computed should not be more than the eligible amount
702.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. A against one donee PAN.
703.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. B against one donee PAN.
704.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one donee PAN.
705.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. D against one donee PAN.
706.	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
707.	in Schedule 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode
708.	in Schedule 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode
709.	in Schedule 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode
710.	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
711.	In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000. Deduction is available only if "Old Tax Regime" is selected
712.	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)

713.	Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000. Deduction is available only if "Old Tax Regime" is selected
714.	In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if "Old Tax Regime" is selected
715.	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)
716.	In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000. Deduction is available only if "Old Tax Regime" is selected
717.	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)
718.	In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if "Old Tax Regime" is selected
719.	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)
720.	In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000. Deduction is available only if "Old Tax Regime" is selected
721.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)
722.	If deduction u/s 80G is claimed in Sch VIA then details should be provided in Schedule 80G
723.	If deduction u/s 80D is claimed in Sch VIA then details should be provided in Schedule 80D
724.	In Schedule VI-A, 80D claimed should be equal to Eligible amount of deduction of Schedule 80D subject to GTI
725.	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block
726.	Schedule 80D should be blank if "New Tax Regime" is selected
727.	Schedule 80G should be blank if "New Tax Regime" is selected
728.	If "New Tax Regime" is selected, then in Chapter VI-A, deduction u/s 80C, 80CCC, 80CCD(1), 80CCD(1B), 80D, 80DD, 80DDDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80IA, 80IAB, 80IB, 80IBA, 80IC/IE, 80JJA, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed

729.	In Schedule VIA Sl.No. 2 "Part C - Deduction in respect of certain incomes" should be equal to total of Sl.No. p to Sl.No. x
730.	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"
731.	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"
732.	In Schedule 80D, Deduction at sl.no.2a "Parents" can be claimed only if dropdown at sl.no.2 is selected as "No"
733.	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"
734.	In Schedule 80D, deduction can't be claimed in sl.no.1a and 1b if dropdown is selected as "Not claiming for Self /Family"
735.	In Schedule 80D, deduction can't be claimed in sl.no.2a and 2b if dropdown is selected as "Not claiming for Parents"
736.	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"
737.	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii)
738.	If "Old Tax Regime" is selected In Schedule VIA, if deduction u/s 80GGA is claimed then Schedule 80GGA must be filled
739.	Schedule 80GGA should be blank if "New Tax Regime" is selected
740.	In Sch 80GGA, <b>Eligible</b> Amount donated in cash should not exceed Rs. 2000
741.	Deduction u/s 80GGA can be allowed to a person who is a partner of firm and deriving only profit from the firm
742.	In Sch 80GGA Donee PAN is same as "Assessee PAN" or "PAN at Verification"
743.	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 Deduction under Part C
744.	Deduction u/s 80CCH can be claimed if Nature of employment is 'Central Government' and age is from 17 years to 27 years as on date of joining of armed forces
745.	Deduction u/s 80CCH in Schedule VIA to be limited to 60% of salary u/s 17(1) other than the contributions made by central government as referred u/s 80CCH in Sl. No 17. Maximum amount allowed Rs. 288,000.

746.	In Schedule 80GGC, Sl. No. A "Contribution in cash" is not equal to sum of column iii
747.	In Schedule 80GGC, Sl. No. B "Contribution in other mode" is not equal to sum of column iv
748.	In Schedule 80GGC, Sl. No. C "Total Contribution" is not equal to sum of column v
749.	If Gross Total Income in Part B TI is negative, Sl. No. D "Eligible amount of Donation" can not be more than 0
750.	If deduction under section 80GGC claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80GGC
751.	HUF is not eligible for claiming deduction at sl.no.2 of Schedule 80D
752.	In Part A General, "If New tax regime is selected " then Schedule 80GGC is not required to be filled.
753.	In Schedule 80GGC, if Sl. No. iii is greater than '0', then Sl. No. iv to viii are not required to be filled
754.	In Schedule 80GGC, Sl. No. D "Total Eligible Amount of Contribution" is not equal to total of column vi
755.	In Schedule 80DD Value of SL.No ii is not equal to SL.no g of VIA under Part B- Deduction in respect of certain payments
756.	In Schedule 80U Value of SL.no ii is not equal to SL.no iii of VIA under Part CA and D- Deduction in respect of other incomes/other deduction
757.	In Schedule 80DD SL. No i to iii and either from iv or v <del>viii</del> are mandatory if any one or multiple rows of SL. No i to viii is filled
758.	In Schedule 80U SL. No i and ii <del>to iv</del> are mandatory if any one or multiple rows of SL. No i to iv are filled
759.	In Sch 80GGC, Total Contribution should be equal to the sum of (i+ii)
760.	In schedule 80GGC, If "Donation in other mode" is > 0, then details of such donation are required
761.	In Schedule 80GGC, Amount of deduction computed cannot be more than the eligible amount.  Hence deduction u/s 80GGC is restricted to eligible amount of donation in schedule 80GGC
762.	In schedule 80DD, If deduction is > 0, then details of such donation are required

763.	In schedule 80U, If deduction is > 0, then details of such donation are required
764.	In Schedule 80GGC, Sl. No. D "Eligible Amount of contribution" should be equal to sum of individual amounts restricted to GTI
765.	HUF can claim deductions u/s 80DD for dependent being "Member of HUF"
766.	In "Schedule 80-IB", Total deduction under section 80-IB should be equal to the value entered in (Total of a to d)
767.	In schedule 80D, questions at sl.no.1 and sl.no.2 are to be selected (as applicable), to claim deduction
768.	If deduction u/s 80-IE is claimed in schedule VI-A then "Schedule 80-IE" should be filled. Deduction is available only if option "Old Tax Regime" is selected
769.	Deduction u/s 80CCD(2) should not be more than 10% of salary for employer category "Public Sector Undertaking" or "Others" in case of Old tax regime
770.	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary for Central Government employee and State Government employee or more than 10% of salary in case of employer category selected other than "Pensioners" and Central Government & State Government" in case of Old tax regime
771.	Schedule 80-IA/IB/IE should be blank if "New Tax Regime" is selected
772.	Schedule 10AA should be blank if "New Tax Regime" is selected
773.	Deduction u/s 80GGC can be claimed for the Contributions made between period 01.04.2024 to 31.03.2025 for AY 2025-26
774.	Under New Tax Regime, deduction u/s 80CCD(2) should not exceed 14% of basic salary and dearness allowance
775.	In "Schedule 80IE" (ai)- Total of deduction for undertakings located in North-east should be equal to the sum of (Total of (a) to (h))
776.	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3xiii of BFLA. Deduction is available only if " New <del>Old</del> Tax Regime" is not selected
777.	The maximum deduction allowable under section 80TTB is Rs. 50,000. Deduction is available only if " New <del>Old</del> Tax Regime" is not selected
778.	Details such as Amount eligible for deduction u/s 80C, Policy number or Document Identification number are required to provide in schedule 80C to claim deduction
779.	PRAN should be provided in schedule VIA to claim deduction u/s 80CCD(1) or 80CCD(1B)

780.	Details of loan needs to be provided for claiming deduction u/s 80E in schedule 80E
781.	Details of loan needs to be provided for claiming deduction u/s 80EE in schedule 80EE
782.	Deduction u/s 80EE can be claimed only if maximum loan taken does not exceed Rs. 35 lakhs against the property
783.	"Details of Bank from which loan is taken" needs to be provided for claiming deduction u/s 80EEA in schedule 80EEA
784.	Deduction u/s 80EEA can be claimed only on the residential house property having stamp value upto Rs.45 Lakhs
785.	The Date of sanction of loan under schedule 80EEA shall be between 1.4.19 and 31.3.22
786.	Details of loan needs to be provided for claiming deduction u/s 80EEB in schedule 80EEB
787.	The Date of sanction of loan under schedule 80EEB shall be between 1.4.19 and 31.3.23
788.	Details of Form 10BA is required to provide to claim deduction u/s 80GG
789.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.1a
790.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.1b
791.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.2a
792.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the Health insurance premium entered by the user under "Health insurance" at sl.no.2b
793.	Form 10IA needs to be filed separately for claiming Deduction u/s 80U and 80DD respectively.
794.	Details of specified disease is required to be provided to claim deduction u/s 80DDB
795.	Deduction u/s 80C claimed under chapter VIA should be same as the "Total Deduction u/s 80C"

796.	Deduction u/s 80E in schedule VIA should match with the "Total Interest u/s 80E" as per schedule 80E
797.	Deduction u/s 80EE in schedule VIA should match with the "Total Interest u/s 80EE" as per schedule 80EE
798.	Deduction u/s 80EEA in schedule VIA should match with the "Total Interest u/s 80EEA" as per schedule 80EEA
799.	Deduction u/s 80EEB in schedule VIA should match with the "Total Interest u/s 80EEB" as per schedule 80EEB
800.	In schedule 80C the sum of individual rows for "Amount eligible for deduction u/s 80C" shall match with the "Total Deduction u/s 80C" as per the schedule 80C
801.	In schedule 80E the sum of individual rows for "Interest u/s 80E" shall match with the "Total Interest u/s 80E" as per the schedule 80E
802.	In schedule 80EE the sum of individual rows for "Interest u/s 80EE" shall match with the "Total Interest u/s 80EE" as per the schedule 80EE
803.	In schedule 80EEA the sum of individual rows for "Interest u/s 80EEA" shall match with the "Total Interest u/s 80EEA" as per the schedule 80EEA
804.	In schedule 80EEB the sum of individual rows for "Interest u/s 80EEB" shall match with the "Total Interest u/s 80EEB" as per the schedule 80EEB
805.	The Date of sanction of loan In schedule 80EE shall be between 1.4.16 and 31.3.17
806.	Assessee having status as HUF is not eligible to fill any schedule out of 80E Schedule, 80EE Schedule, 80EEA Schedule or 80EEB Schedule or Table 10(13A) for claiming respective deduction
807.	Assessee having status as Individual and opting new tax regime have filled any of the schedules amongst 80C schedule, 80E schedule, 80EE schedule, 80EEA schedule, 80EEB schedule or Table 10(13A)
808.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 1a (i)
809.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 1b (i)
810.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 2a (i)
811.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 2b (i)
812.	Acknowledgement Number of Form 10CCD should be provided in schedule VIA to claim deduction u/s 80QQB

813.	Acknowledgement Number of Form 10CCE should be provided in schedule VIA to claim deduction u/s 80RRB
814.	In Schedule SI, Column Income (i) for Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2ciii (Income Benefit) of Schedule OS
815.	In schedule SI, Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2civ (tax benefit) of Schedule OS
816.	<p>In Schedule SI, Income u/s 115BB (Winnings from lotteries, puzzles, races, card games etc.) should be equal to Sl.No. 2a(i) after reducing corresponding DTAA income in 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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
817.	In Schedule SI, income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should be equal to Sl.No. 2b in schedule OS.
818.	In Schedule SI, Income u/s 115BBF (Income from patent)-Income under head business or profession should be equal to Sl.No. 3e in schedule BP
819.	In Schedule SI, Income u/s 115BBG (Income from patent)-Income under head business or profession should be equal to Sl.No. 3f in schedule BP
820.	<p>Income from other sources chargeable at special rates in India as per DTAA in Schedule SI should be equal to Sl.No. 5(xv) of Schedule BFLA</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>
821.	In Schedule SI, Amount in column "tax thereon" should be equal to "taxable income * special rate" excluding for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A (10% and 12.5%), 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), STCG and LTCG chargeable at special rates in India as per DTAA, , STCG PTI@20%, STCG PTI@15%
822.	<p>In Schedule SI, tax computed can not be null if income is greater than zero.</p> <p>Note : This rule is not applicable for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A (10% and 12.5%), 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), STCG and LTCG chargeable at special rates in India as per DTAA and 112 Long Term Capital Gains (with indexation), STCG PTI@20% &amp; PTI @15%</p>

823.	In Schedule Part B-TTI Sl. No. 2b should be equal to the total of Col.(ii) of Schedule SI
824.	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 Sl.No. 5vii of schedule BFLA
825.	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 Sl.No. 5vii of schedule BFLA
826.	In Schedule SI, sum of income u/s 112 (LTCG on others), Proviso to 112(1)( LTCG on listed securities/ units without indexation) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to Sl.No. 5xi of schedule BFLA
827.	In Schedule SI, sum of income u/s 112(1)(c)(iii) (LTCG for non-resident on unlisted securities or other than Listed debentures), 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 should be equal to Sl.No.5xa of schedule BFLA.
828.	Total of Income (i) of schedule SI should match with sum of individual line items
829.	Total of tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items
830.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
831.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>

832.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
833.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
834.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
835.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
836.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>

837.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
838.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
839.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
840.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
841.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>

842.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
843.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
844.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
845.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>

846.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
847.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
848.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
849.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>

850.	<p>Income selected in 2e "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</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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
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858.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>
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862.	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at SI.No. 2e in 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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>

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867.	<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>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 "Yes" in case of non-resident . If status in Part A general is 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 irrespective of the TRC flag.</p>

868.	In Part B-TI, SL. No. 11 - Income chargeable to tax at special rate under section 111A, 112,112A etc. included in 10 should be equal to total of Sl. No. (i) of schedule SI
869.	In schedule SI, value of "Income u/s 115BBC-Anonymous Donations" cannot be more than "0"
870.	<p>In Schedule SI, Income u/s 115BBJ (Winnings from online games) should be equal to Sl.No. 2a(ii) after reducing corresponding DTAA income in 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 "Yes" in case of non-resident .</p> <p>If status in Part A general is 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 irrespective of the TRC flag.</p>
871.	Sum of income u/s 112(1) (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), 115E (LTCG for non-resident Indian on foreign exchange asset), 112 (LTCG on others), 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 @ 12.5%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5 - u/s other than 112A should be equal to corresponding income as per schedule BFLA
872.	In "Schedule IF", Total of Col "Amount of share in the profit" should be equal to sum of value entered in individual columns.
873.	In Schedule BP, Sl. No. A5a -Share of income from firm(s) cannot be more than the "Amount of share in the profits" column of schedule IF
874.	Total Income at Schedule AMT is Negative. But the loss in Total Income can only arise because of the Specified business.
875.	In Schedule AMT, Tax payable under section 115JC should be equal to 9% of 3a for assessee falling within the IFSC area+ 18.5% of Sl.No.3b for assessee not falling within the IFSC area.
876.	In Schedule AMT, Sl.No. 1 should be equal to Sl.No. 14 of Part BTI
877.	In Schedule AMT, Sl.No.2a should be equal to sum of system computed part C deductions under Schedule VIA.
878.	In Schedule AMT, Sl.No. 2b should be equal to total deduction under section 10AA.
879.	In Schedule AMT, Sl.No. 2d Adjustment as per section 115JC(2) should be equal to sum of Sl.No. 2a+2b+2c

880.	In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1+2d
881.	In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part B-TTI.
882.	In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 2i of Part B-TTI.
883.	In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1
884.	In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1
885.	In Schedule AMTC, Sl.No. 5 "Amount of tax credit under section 115JD utilized during the year" should be equal to Total of Col 4(C).
886.	In Schedule AMTC, Sl.No. 6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to Total of Col 4(D).
887.	In Schedule AMT, Sl.No. 4 "Tax payable under section 115JC" shall be computed if Adjusted Total Income under section 115JC is more than Rs. 20 Lakh and Adjustment as per section 115JC(2) is more than zero.
888.	In Schedule Part B-TTI, AMT Credit u/s 115JD claimed should be equal to the amount of Credit at Schedule AMTC.
889.	Schedule AMT should be blank if "New Tax Regime" is selected
890.	In Schedule AMTC, values at column C and column D should not be more than zero if "New Tax Regime" is selected
891.	In Schedule AMT, Sl.no 3b should be difference of Sl.no 3 - 3a
892.	In Schedule AMT, Sl.no 3 should be equal to Sl.no 3a+3b
893.	In Schedule AMTC, value at Sl. No. B2(xiii) cannot be greater than zero i.e. set off in earlier assessment years cannot be claimed for AY 2024-25
894.	In Schedule EI, Sl.No. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI
895.	In Schedule EI, Sl.No. 6 should be equal to sum of Sl.No. 1+2(v)+3+4+5
896.	In Schedule EI, Sl.No. 2v should be equal to sum of Sl. No. i-ii-iii+iv
897.	In Schedule EI, Sl.No. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to Sl.No. 38 of Schedule BP

898.	In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.
899.	If "New Tax Regime" is selected, then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.
900.	In "Schedule EI" ' Total income claimed as not chargeable to tax as per DTAA' at <b>Sl No, 4</b> should be equal to the total of amount entered in "Amount of Income"
901.	In Schedule EI, at Sl.No. 3b "Dividend income" amount cannot be more than Zero.
902.	In Schedule PTI, Col. 9 should be equal to output of Col 7-8
903.	In Schedule PTI, Sl.No. iia Short Term should be equal to sum of ai+aii.
904.	In Schedule PTI, Sl. No. iia Long Term should be equal to sum of bi+bii
905.	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
906.	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
907.	In Schedule TPSA, Income tax payable should be equal to 18% of amount of primary adjustment
908.	In Schedule TPSA, Surcharge should be equal to 12% of amount of Additional income tax payable
909.	In Schedule TPSA, Health & Education cess should be equal to 4% of (Additional income tax payable + Surcharge)
910.	In Schedule TPSA, total additional tax payable should be equal to sum of Additional income tax payable + Surcharge + Health & education cess
911.	In Schedule TPSA, Sl.No. 3 should be equal to sum of column 9 "Amount deposited"
912.	In Schedule TPSA, net tax payable should be equal to the difference of "Total additional tax payable" and "Taxes paid"
913.	In schedule TPSA , Date at which tax is deposit cannot be after System Date
914.	In Schedule Part A-OI, "Whether assessee is exercising option under subsection 2A of section 92CE" is selected as "Yes" then schedule TPSA should be filled
915.	In schedule FSI, column e should be lower of column c or column d

916.	Schedule FSI is not applicable if residential status is non resident
917.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b, c, d, e column.
918.	In Schedule FSI, if tax relief is claimed against salary income then amount shown in Gross salary under Schedule salary should not be less than the amount shown under salary in Schedule FSI
919.	in Schedule FSI If tax relief is claimed against House Property then amount shown in House property in Sl.no 1k+2 should not be less than the amount of income shown under House property in Schedule FSI
920.	In Schedule FSI if tax relief is claimed against Business or Profession then amount shown in Business Income in Sl.no. D of Trading Account + Positive values of Sl.no.14 of schedule Profit and loss or No books of account as the case may be, should not be less than the amount of income shown under Business or Profession in Schedule FSI
921.	in Schedule FSI, if tax relief is claimed against Capital Gains then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
922.	In Schedule FSI If tax relief is claimed against other sources then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources
923.	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
924.	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) wherever section 91 is selected in column (e)
925.	In schedule TR, Sl.No. 2+3 should be equal to total of column 1d
926.	Schedule TR is not applicable if residential status is non resident
927.	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
928.	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"
929.	If assessee is governed by Portuguese Code then "PAN of Spouse" should be provided.
930.	In Schedule 5A, Sl. No. 5 Total should be equal to sum of Sl. No. (1+2+3+4)

931.	Total Income is greater than Rs. 1 crore then Schedule AL is required to be filled.
932.	Tax Payable on deemed total Income u/s 115JC in Part B TTI should be equal to the tax ascertained at Schedule AMT
933.	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus please ensure that the schedules contain the details of the receipts and are not left blank. (category – A)  Further, ensure that all the receipts / income on which credit is claimed as per 26AS is appearing in the return.
934.	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0.
935.	In Schedule Part B-TI, amount at "Total Profits and Gains from Business or Profession" should be equal to sum of "Individual profits and Gains from Business and Profession"
936.	In Schedule Part B-TI, amount at "Total Short term Capital Gains" should be equal to the sum of "Individual Short Term Capital Gain amounts"
937.	In Schedule Part B-TI, amount at "Total Long term Capital Gains" should be equal to the sum of "Individual Long Term Capital Gain amounts".
938.	In Schedule Part B-TI, amount at "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".
939.	In Schedule Part B-TI, , total Income from other sources should be equal to the sum of "Individual incomes from Other Sources head"
940.	In schedule Part B-TI, the value in Sl.No. 6 should be equal to total of Sl.No. (1 + 2 + 3v + 4e+ 5d)
941.	In Schedule Part B-TI, Income disclosed in Short term chargeable @15% should be equal to Sl.no. 11ii of Table E in Schedule CG.
942.	In Schedule Part B-TI, Income disclosed in Short term chargeable @30% should be equal to Sl.no. 11iii of Table E in Schedule CG.
943.	In Schedule Part B-TI, Income disclosed in Short term chargeable @ applicable rate should be equal to Sl.no. 11iv of Table E in Schedule CG.
944.	In Schedule Part B-TI, Income disclosed in Short term chargeable as per DTAA should be equal to Sl.no. 11v of Table E in Schedule CG.
945.	In Schedule Part B-TI, Income disclosed in Long term chargeable @10% should be equal to Sl.no.11vii of Table E in Schedule CG.
946.	In Schedule Part B-TI, Income disclosed in Long term chargeable @20% should be equal to Sl.no.11ix of Table E in Schedule CG.

947.	In Schedule Part B-TI, Income disclosed in Long term chargeable as per DTAA should be equal to Sl.no. 11x of Table E in Schedule CG.
948.	In Schedule Part B-TI, Income from sources other than from owning Race Horses & Income chargeable at special rate should be equal to Sl.No. 6 of Schedule OS.
949.	In Schedule Part B-TI, Income chargeable to tax at special rate is should be equal to Sl.No. 2 of Schedule OS.
950.	In Schedule Part B-TI, Income from the activity of owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS.
951.	In Schedule 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.
952.	In Schedule Part B-TI, Brought forward losses set off against Balance Income should be equal to "Total of brought forward losses set off" at Schedule BFLA.
953.	In Schedule Part B-TI, Gross Total Income should be equal to Sl.No. 8 - 9
954.	If deduction u/s 10AA is claimed in Part B-TI then Schedule 10AA should be filled.
955.	In Schedule Part B-TI, Losses of current year to be carried forward should be equal to the "Total of Current year losses" of Schedule CFL.  OR If the original return is filed or being filed u/s 139(4) - after due date, carry forward of current year losses other than HP loss will not be allowed.
956.	In Schedule Part B-TI, Total Income should be equal to the Gross Total Income minus Chapter VI-A deductions.  Note : Round off +5 and -5 is allowed.
957.	In Schedule Part B-TTI, Total Tax Payable on Deemed Total Income u/s 115JC should be equal to (tax Payable on Deemed Income + Surcharge + Cess)
958.	In Schedule Part B-TTI, Tax Payable on Total Income should be equal to (Normal Tax + Special Tax - Rebate on Agricultural Income).
959.	In Schedule Part B-TTI, The amount at "Tax payable" should be equal to the amount of [Tax Payable on Total Income - Rebate u/s 87A]
960.	In Schedule Part B-TTI, The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess)
961.	In Schedule Part B-TTI, Relief claimed under section 90/90A should be equal to "Amount entered" in Schedule TR
962.	In Schedule Part B-TTI, Relief claimed under section 91 should be equal to "Amount entered" in Schedule TR

963.	In Schedule Part B-TTI, "Total Tax Relief" should be equal to sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).
964.	In Schedule Part B-TTI, Total Interest & fee Payable should be equal to "Interest & fee u/s 234A + 234B + 234C+234F"
965.	In Schedule Part B-TTI, Aggregate liability should be equal to "Net tax liability" + "Total Interest & fee Payable"
966.	In Schedule Part B-TTI, Total Taxes Paid should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"
967.	IFSC under "Bank Details" should match with the RBI database
968.	In Schedule Part B-TTI, Sl.No.2e Rebate u/s 87A is only allowed to Resident or Resident but not ordinary resident
969.	In Schedule Part B-TTI, Sl.No.2e Rebate u/s. 87A is only allowed to Individual.
970.	In Schedule Part B-TTI, Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".
971.	In Schedule Part B-TTI, Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".
972.	In Schedule Part B-TI, Net agricultural income for rate purpose should be equal to the value entered at Sl.No. 2 of Schedule EI
973.	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in Sl.No. 10 should be consistent with the total of special incomes of Schedule SI
974.	In "Schedule Part B-TI" '12(c)' Total should be equal to the value entered in (12a + 12b)
975.	In Schedule Part B-TI, Balance after set off current year losses should be equal to the output of Total Head wise Income less Losses of current year to be set off
976.	In Schedule Part B-TI, Deemed income under section 115JC should be equal to Sl.no.3 of Schedule AMT
977.	In Schedule Part B-TI, Sl.No. 17 Aggregate Income should be equal to Sl.No. 14-15+16
978.	In Schedule Part B-TTI, Gross tax payable (higher of 1d and 2i) should be higher of Sl.No. 1d or 2i
979.	In Schedule Part B-TTI, Tax payable after credit u/s 115JD (3a+3c-4) should be equal to sum of Sl.No. 3a+3c-4
980.	In Schedule Part B-TTI, Net tax liability should be equal to Sl.No. 5 - 6D

981.	In Schedule Part B-TI, Income chargeable to tax at special rate has been shown, details of the same should be provided in the applicable schedules ,viz., Schedule Capital Gain /Schedule Other sources and Schedule SI.
982.	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from speculative business should be equal to amount mentioned in Schedule BP
983.	In Schedule Part B-TI, Sl.No.3(iii) Income disclosed under Profit and gains from specified business should be equal to amount mentioned in Schedule BP
984.	If "New Tax Regime" is selected and In Schedule Part B TTI, Sl.No. 1a to 1d should not be more than zero.
985.	In Schedule Part B TTI, Sl.No. 3a + 3b should be equal to Sl.No.3.
986.	In Schedule Part B-TTI, Sl.no 3 should be equal to Sl.no 3a+3b
987.	In Schedule Part B-TTI, Sl. No. 10c "TCS" should be equal to the sum of column 7(i) of Schedule TCS
988.	In Schedule Part B-TTI, Sl. No. 10b "TDS" should be equal to the sum of column 5 of TDS 1, column 9 of Schedule TDS 2 & Schedule TDS 3
989.	In schedule Part B-TI, Income offered in Capital gain chargeable @ 30% u/s 115BBH, is not matching with Sl. No. C2 of Sch CG
990.	Amount of "Total Capital Gains" is not equal to sum of Sl. No. 3c 'Sum of Short-term/Long-term capital gains' & 3d 'Capital gain chargeable @ 30% u/s 115BBH'.
991.	Assessee with total income exceeding Rs. 7,00,000 subject to marginal relief (if any) cannot claim Rebate u/s 87A. Please refer to section 87A of Income tax act, 1961.
992.	If Old tax regime is selected, then value in the field "Rebate u/s 87A" should not be more than Rs.12,500.
993.	Maximum amount of Rebate should be computed as per the provisions of section 87A.
994.	In Schedule Part B-TI, Income chargeable to tax at special rates(3e, 3f & 3g of Schedule BP) should be equal to income disclosed in Schedule BP.
995.	Rebate u/s 87A cannot be claimed by Individual Resident or Non Ordinarily Resident Individual having Total income more than Rs 5 lakhs and if Old Tax Regime is selected
996.	In Schedule other sources, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
997.	In Schedule Part B-TI, Income disclosed in Short term chargeable @20% should be equal to Sl.no. 11iii of Table E in Schedule CG.

998.	In Schedule Part B-TI, Income disclosed in Long term chargeable @12.5% should be equal to Sl.no. 11viii of Table E in Schedule CG.
999.	In Schedule IT, total of col 5 Tax Paid/Amount should be equal to sum of individual values
1000.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3-7
1001.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3b of Part B-TTI
1002.	In Schedule ESOP If Sl.no 4, option selected as 'Not sold' AND If in Sl.no 5, option selected as 'No', then Sl.no 7 should be as Zero
1003.	In Schedule ESOP if Sl.No 5 is selected as "Yes", then Sl.no 7 should be auto populated from Sl.no 3,
1004.	In Schedule TDS2 and TDS3, If TDS b/f is claimed then year of tax deduction should be provided.
1005.	In Schedule TDS from salary [(TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)] total of col 'Total Tax deducted' should be equal to sum of individual values
1006.	In Schedule TDS2 (other than salary) [(TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)], total of 'TDS Credit claimed this year' should be equal to sum of individual values
1007.	In Schedule TDS3 (As per Form 26QC), total of 'TDS Credit claimed this year should be equal to sum of individual values
1008.	In schedule (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s), Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows
1009.	In schedule TDS on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s), TDS claimed cannot be more than Gross income disclosed
1010.	In schedule (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s), TDS claimed cannot be more than Gross income disclosed
1011.	In Schedule TDS on Income as per Form 16 A issued by Deductor(s), if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.
1012.	In schedule TDS on Income as per Form 16B/16C /16D furnished by Deductor(s), if TDS is claimed then Corresponding Income offered - "Gross Amount " and "Head of Income" is to be mandatorily filled.
1013.	In Schedule TDS2, TDS Claimed shall not exceed TDS deducted.

1014.	In Schedule TDS3, TDS Claimed shall not exceed TDS deducted.
1015.	If assessee is "HUF", Schedule TDS1 is not applicable.
1016.	If assessee is "HUF", Schedule Salary is not applicable.
1017.	In Schedule TDS2 & TDS3, TDS credit relating to other person is selected then PAN of other person should be provided. Also ensure that the other person from whom credit for TDS is claimed files the return of income and gives away the TDS in his/ her return in favor of the Tax payer.
1018.	In Schedule TDS2 & TDS3, TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
1019.	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".
1020.	TAN number should be valid.
1021.	Amount at "Sl.No.2. Total Gross salary" field should be more than "0" If TDS deducted value in schedule TDS 1 is more than "0"
1022.	Amount at "sl.no.2. Total Gross salary" of Schedule Salary should be more than the TDS deducted amount in Schedule TDS 1
1023.	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8 - 9 - 10
1024.	Section 192 applicable to Tax deducted on salary income is selected as the dropdown under schedule TDS 2(i), or 2(ii) which are for details of TDS on other than salary income.
1025.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
1026.	In Schedule TCS, Total TCS claimed should be equal to sum of individual values
1027.	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
1028.	TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & TCS collected in hands of spouse as per section 5A or any other person respectively in schedule TCS
1029.	In Schedule TCS, TCS credit relating to other person is selected but the PAN of other person is not provided or TCS credit is claimed in other person's hand but PAN of other person is not provided

1030.	In Schedule TCS, applicable dropdown in column 2(i) should be selected
1031.	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
1032.	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7

## 2.2 Category B:

Table 3: Category B Rules

Sl. No.	Scenarios
1.	If assessee is liable to audit u/s 44AB then Form 3CA-3CD / Form 3CB-3CD should be filed.
2.	In Part A Trading account, turnover is more than Rs. 10 crores or receipts from profession is more than Rs. 75/50 lakhs then assessee is liable to get books of accounts audited u/s 44AB
3.	Please check the computation and liability for audit if any u/s 44AB/44AD(5) and fill up the audit information if any. Since Income is claimed less than 8% of Gross Turnover
4.	In Part A P&L, if Turnover is less than Rs. 75/50 lakhs in case of profession and profit offered is less than 50% then audit information u/s 44AB is mandatory
5.	Assessee liable for Audit u/s 44DA is required to file Form 3CE
6.	If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)
7.	FORM 10F is mandatory to be filed by Non residents, to claim benefit of preferable rate. TRC flag be considered as 'No' if Form 10F is not there.
8.	In schedule 10AA there is an inconsistency in the deduction claimed u/s 10AA and amount mentioned in Form 56F ( deduction will be reduced based on the entries in the form)
9.	Deduction u/s 80IA or u/s 80-IB or u/s /80IE is claimed then Form 10CCB should be filed within due date
10.	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80JJAA and amount mentioned in Form 10DA
11.	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IA and amount mentioned in Form 10CCB (Deduction will be reduced based on the entries in the form)
12.	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IB and amount mentioned in Form 10CCB/10CCBA/10CCBB/10CCBC/10CCBD
13.	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IAB and amount mentioned in Form 10CCB (Deduction will be reduced based on the entries in the form)

14.	In Schedule VI-A, there is an inconsistency in the deduction claimed u/s 80IE and amount mentioned in Form 10CCB (Deduction will be reduced based on the entries in the form)
15.	In schedule AMT , there is an inconsistency in the computation of Adjusted Total Income and as per the Form 29C ( Income will be increased if amount is more in Form 29C)
16.	In Schedule Part B-TI, Taxpayer cannot carry forward current year loss except HP loss and Specified business loss if return is filed after the due date allowed u/s 139(1)
17.	Income from 'Profits and Gains from Business or Profession" is greater than Rs. 2.50 lakh then Balance sheet should be filled.
18.	The assessee has claimed relief u/s 89A without furnishing of Form 10EE
19.	It is recommended to give details of "Legal Entity Identifier" in schedule Part A-General. Otherwise your refund may get delayed.
20.	If assessee is liable for audit u/s 92E then Part A BS and Part A P&L should be filled
21.	In Schedule OS/ Schedule EI, the amount of dividend income mentioned is cannot be more than the dividend income reduced from Schedule BP.
22.	Linking of Aadhar and PAN is required to avoid consequences of not linking PAN and Aadhar in eligible cases as per Circular 03/2023
23.	Quoting of Aadhar in ITR is required as per section 139(AA)in applicable cases and also linking of Aadhar and PAN is required to avoid consequences of not linking PAN and Aadhar in eligible cases as per Circular 03/2023
24.	Taxpayer filing Nil return is requested to check AIS / 26AS before proceeding further
25.	Deduction u/s 80GG shall be claimed for the period of stay for which the rent is actually paid, i.e., 5000 per month
26.	In schedule CG B1, for all blocks, check computation of indexed cost of acquisition, if not equal to Cost of acquisition * CII of year of sale/ CII of year of acquisition.  Please ensure correct computation of Indexed cost of acquisition in Schedule CG.
27.	In schedule CG B1, for all blocks, check computation of indexed cost of improvement, if not equal to Cost of improvement * CII of year of sale/ CII of year of improvement.  Please ensure correct computation of Indexed cost of Improvement in Schedule CG
28.	In Schedule CG, Table E, entire loss should be set off with gains available for set off.

29.	If status is other than "Non Resident" then details filled at Sl no B13 or A9 of Sch CG , or Sl no 2f of Sch OS or and Sl no 4 of Sch EI should not be filled
30.	TDS made under the section quoted that income in the nature of VDA (Virtual Digital Assets) is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to VDA is either not offered to tax or is not offered to tax completely.
31.	TDS made under the section quoted that income in the nature of Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB is either not offered to tax or is not offered to tax completely.
32.	TDS made under the section quoted that income in the nature of the activity of owning and maintaining race horses is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to the activity of owning and maintaining race horses is either not offered to tax or is not offered to tax completely.
33.	TDS made under the section quoted that income in the nature of Winnings from Online games chargeable u/s 115BBJ is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to Winnings from Online Games chargeable u/s 115BBJ is either not offered to tax or is not offered to tax completely.

## 2.3 Category D:

Table 4: Category D Rules

Sl. No.	Scenarios
1.	If audit report u/s 44DA is mentioned, then Form 3CE should be filed.
2.	Assessee has Capital Gain in case of Slump Sale then Form 3CEA should be filed
3.	If assessee is liable to audit u/s 92E then Form 3CEB should be filed.
4.	If assessee is liable to pay AMT u/s 115JC then Form 29C should be filed.
5.	If the "Total sales, Turnover or Gross Receipts" is more than Rs.50 Crore, then details regarding "Prescribed Payment Modes under section 269SU" should be provided in e-Filing Portal under "Compliance Module".
6.	In Part A P&L, tonnage of goods carriage cannot exceed 100MT
7.	Amount can be reduced from schedule BP at Sl. No. A4b i.e., Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003, 1002, 1001 respectively
8.	Form 3CFA should be filed within due date to claim the benefits under section 115BBF
9.	In Schedule VIA, deduction u/s 80JJAA is claimed then Form 10DA is required to be filed.
10.	In Schedule VIA - Part C - Deduction can be claimed only if the return is filed on or before the due date specified u/s 139(1).
11.	If deduction u/s 10AA is claimed in the Income Tax Return, then Form 56F should be filed
12.	Deduction u/s 10AA shall be allowed only if return is filed within due date allowed u/s 139(1)
13.	Form 10E is required to be filed to claim Relief u/s 89.
14.	If assessee claiming relief u/s 90 & 91 then it is mandatory to file Form 67 within the due date allowed u/s 139(1)

15.	If total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000, surcharge cannot be entered in Schedule B-TTI.
16.	It is mandatory to file Form 29C- Report under section 115JC of the Income-tax Act, 1961 if AMT tax is more than Normal Tax if not opting for New Tax Regime.
17.	All the effects reported in the audit reports Form 3CD are expected to be routed through Schedule OI and Schedule BP, based on the mappings provided. Mapping related to these rules are provided in Annexure 1 below
18.	For Resident taxpayers, DTAA benefit is not available, and the claim may not be allowed. Please re-check the claims made.

### Annexure 1

Following fields of ITR should be tallied with corresponding amount mentioned in Tax Audit report i.e., Form 3CD

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	<b>Schedule ICDS</b>		
	Increase or Decrease in profit/loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) or from the method of valuation specified under section 145A	Sr. No. 3(a) + 3(b) + 4d + 4e of Part A OI	Form 3CD clause 13(e) - Total of Column "Increase in Profit" + clause 13(e) - Total of Column "Decrease in Profit" + clause 14(b) - Total of Column "Increase in Profit" + clause 14(b) - Total of Column "Decrease in Profit"
	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	Sr. No 11h of Part A OI	Form 3CD clause 22(b)
	<b>Section 28</b>		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)	Form 3CD clause 16 (b)

	escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
	<b>Section 36</b>		
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	<p>Form 3CD clause 20(b)</p> <p>Sum of (1+2+3+4+5)as mentioned below:</p> <p>1) if Actual date or due date or both are blank or null or 0 then sum received from employees</p> <p>2) if Actual date is before FY ( 1st April 2025), then sum received from employees</p> <p>3) if Actual date &amp; due date are beyond the due date of filing of return then sum received from employees</p> <p>4) If amount is paid after due date of payment or due date of payment of date of payment is blank/null/invalid then sum received from employees</p> <p>5) If actual amount paid is within the due date of payment, then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero'</p>
	<b>Section 37</b>		

Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
Expenditure of personal nature; [37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"
Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; [37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure." column "Amount"
Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence, or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offence, or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sr. No. 7(h)	Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
<b>Section 40</b>		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited) /Amount of tax deducted}*amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted - amount of tax deposited )/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"

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

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

	from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank		column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Amounts deemed to be profits and gains under section 33AB or 33ABA	Sr. No. 13 of Part A OI	Form 3CD clause 24 -total of "33AB" dropdown values or total of "33ABA" dropdown values
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD , Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
<b>Schedule BP</b>	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Sr. No 19	Form 3CD clause 22(a)
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(1)(i)"	Col. 4 of schedule ESR, Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act, 1961..." in "section 35(1)(i)"
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(1)(ii)"	Col. 4 of schedule ESR, Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act, 1961..." in "section 35(1)(ii)"
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(1)(ia)"	col. 4 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act, 1961..." in "section 35(1)(ia)"

	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(1)(iii)"	col. 4 of schedule ESR, Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(iii)"
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(1)(iv)"	col. 4 of schedule ESR, Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(1)(iv)"
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(2AA)"	col. 4 of schedule ESR, Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(2AA)"
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35(2AB)"	col. 4 of schedule ESR, Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35(2AB)"
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35CCC"	col. 4 of schedule ESR, Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35CCC"
	Col 4 " Amount of deduction in excess of the amount debited to profit and loss account (4)" Section " 35CCD"	col. 4 of schedule ESR, Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" as reduced by "Amounts admissible as per the provisions of the Income Tax Act,1961..."in "section 35CCD"

<b>Schedule OS</b>	Dividend income as referred to in section 2(22)(e)	Sr. No. 1A(ii) of Schedule OS	Form 3CD clause 36A
<b>Schedule OS</b>	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Sr. No. 1D of Schedule OS	Form 3CD clause 29B(b)
<b>Schedule DPM</b>	Sl. No. 3b Amount as adjusted on account of opting for taxation under section 115BAC(1A)	Sr. No 3b of DPM	Form 3CD clause 18 ca "Value at clause 18 "ca- Adjustment made to the written down value under section 115BAC(1A)