Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

ITR 6 – Validation Rules for AY 2024-25

Version 1.0

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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 efiling 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 6 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.

2.1   Category A:

Table 2: Category A Rules

S. No.	Schedule	Scenarios
1.	Part A- General Information	Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits
2.	Part A- General Information	If Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished
3.	Part A- General Information	Field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB cannot be blank
4.	Part A- General Information	If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB as no, then a2i, a2ii and a2iii cannot be left blank
5.	Part A- General Information	In due date for filing of return field, due date cannot be left blank. Please select the appropriate due date of filing from the drop down as applicable.
6.	Part A- General Information	If the Tax payer is liable for audit under section 44AB, , then condition by virtue of which the Tax payer is liable at bi, bii, biii or biv is required to be selected .
7.	Part A- General Information	If Assessee selects field, whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees as Yes, a2ii & a2iii cannot be left blank
8.	Part A- General Information	In part A general, Date of audit report cannot be greater than system date
9.	Part A- General Information	Type of company is selected as foreign company then Section

		115BA/115BAA/115BAB is not applicable.
10.	Part A- General Information	Once opted for taxation u/s 115BA/115BAA/115BAB, assessee can't opt out from above in subsequent years.
11.	Part A- General Information	Domestic company cannot be a non-resident
12.	Part A- General Information	Once a proceeding is initiated u/s 148 or 153C the original return filed u/s 139 cannot be revised
13.	Part A- General Information	If 'Yes' is selected for the question 'Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015' from Part A general 1 then Manufacturing A/c, Trading A/c, Profit & loss A/c & Balance sheet cannot be filled
14.	Part A- General Information	If 'No' is selected for the question 'Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015' from Part A general 1 then Manufacturing A/c -Ind As, Trading A/c – Ind As, Profit & loss A/c-Ind As & Balance sheet -Ind As cannot be filled
15.	Part A- General Information	If any option other than "None of the above" is selected for "Have you opted for taxation under section 115BA/115BAA/115BAB?", then "Assessment Year", "Date of filing" and "Acknowledgement number" are mandatory in Part A General
16.	Part A- General Information	If option "Yes" is selected for "If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year?" then "Section", "Date of filing" and "Acknowledgement number" are mandatory in Part A General

17.	Part A- General Information		If any option other than "None of the above" is selected for "Have you opted for taxation under section 115BA/115BAA/115BAB?", then "yes" cannot be selected in question "If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year?"
18.	Part A- General Information		If 115BA is selected from "Have you opted for taxation under section 115BA/115BAA/115BAB?" or from "If yes, please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number" then "Date of filing" and "Acknowledgement number" should match with Date and Ack in DB for form 10IB
19.	Part A- General Information		If 115BAA is selected from "Have you opted for taxation under section 115BA/115BAA/115BAB?" or from "If yes, please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number" then "Date of filing" and "Acknowledgement number" should match with Date and Ack in DB for form 10IC
20.	Part A- General Information		If 115BAB is selected from "Have you opted for taxation under section 115BA/115BAA/115BAB?" or from "If yes, please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number" then "Date of filing" and "Acknowledgement number" should match with Date and Ack in DB for form 10ID
21.	Part A- General Information		In Part A General, "Whether you are FII / FPI?" should be selected "Yes" for filling the Schedule 115AD(1)(b)(iiii)-Proviso
22.	Part A- General Information		In Part A general, if filed in response to a notice u/s 139(9)/142(1)/148/153C or order under section 119(2)(b)/170A/92CD is selected then unique number

			/Document Identification Number (DIN) and date of such notice/Order are mandatory
23.		Part A- General Information	In Part A general, Sl. No. A6 - Date of commencement of business should not be before date of incorporation and should not be after end of financial year
24.		Part A- General Information	In Part A general , Sl. No. r - "Legal Entity Identifier (LEI) details" is mandatory if amount in Part B-TTI at Sl. No. 12 'Refund' is 50 crores or more
25.		Part A- General Information	Taxpayer has to select either of "Yes'' or "No" in the question "whether you are recognized as MSME ?"
26.		Part A- General Information	Taxpayer has selected "Yes" in the question " whether you are recognized as MSME?" then details of registration are mandatory to be filled up
27.		Part A- General Information	In Part A General, Whether liable for audit under section 44AB? Is YES, Acknowledgement number is mandatory to be filled up.
28.		Part A- General Information	In Part A General, Whether liable for audit und er section 44AB? Is YES, UDIN is mandatory to be filled up.
29.		Part A- General Information	In Part A General, "Whether accounts have been audited under section 92E?" Is YES, Acknowledgement number is mandatory.
30.		Part A- General Information	In Part A General, "If liable to furnish other audit report under the Income-tax Act is YES, Acknowledgement number is mandatory.

31.	Part A- Balance sheet	If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L cannot be blank
32.	Part A- Balance sheet	In Balance Sheet total of Equity & Liability should be equal to total of assets.
33.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sl. No. 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)
34.	Part A- Balance sheet	Arithmetical check In Part A-BS Sl. No. 2iii should be equal to 2i+2ii
35.	Part A- Balance sheet	Arithmetical check In Part A-BS "Equity and liabilities " Sl. No. 3E should be equal to (3A + 3B + 3C + 3D)
36.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sl. No. 4E should be equal to (4A + 4B + 4C + 4D)
37.	Part A- Balance sheet	Arithmetical check In Part A-BS, Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E)
38.	Part A- Balance sheet	Arithmetical check In Part A-BS "Non-Current Assets" Total of fixed assets, Sl. No. 1Av should be equal to 1(id + iid + iii + iv)
39.	Part A- Balance sheet	Arithmetical check In Part A-BS "Non-Current Assets" Total of non-current investment, Sl. No. 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii)
40.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sl. No. 1F should be equal to (Av + Bix + C + Dv + Eiii)
41.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sr no 2Aviii should be equal to 2A (ic + ii + iii + iv + v + vi + vii)
42.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sl. No. 2Bviii should be equal to 2b (i + ii + iii + iv + v + vi + vii)
43.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sl. No. 2Ciii should be equal to 2C (i + ii)
44.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sl. No. 2Dv should be equal to 2D (i + ii + iii + iv)

45.	Part A- Balance sheet	Arithmetical check In Part A-BS, Sl. No. 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F)
46.	Part A- Balance sheet	Arithmetical check In Part A-BS, Total of assets should be equal to Se 1F+2G
47.	Part A- Balance sheet – Ind As	In Part A-BS IND AS, Sl. No. 1Aiv should be equal to 1iv (Aii + Aiii)
48.	Part A- Balance sheet – Ind As	In Part A-BS IND AS, Sl. No. 1C should be equal to 1 (Aiv + Biii)
49.	Part A- Balance sheet – Ind As	In Part A-BS IND AS, Total non-current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc)
50.	Part A- Balance sheet – Ind As	In Part A-BS IND AS, Total of equity and liabilities should be equal to (1C + 2A +2B)
51.	Part A- Balance sheet – Ind As	In Part A-BS IND AS, Total of non-current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)
52.	Part A- Balance sheet – Ind As	Part A-BS IND AS "ASSETS" Total of Current assets should be equal to II(2A + 2B + 2C + 2D)
53.	Part A- Trading Account	In Trading Account, value at Sl. No. 4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)
54.	Part A- Trading Account	In Part A-Trading Account, SI. No. 4A(iv) "total (i + ii + iiic)" should be equal to sum of SI. No. 4A(i) + 4A(ii) + 4A(iiic).
55.	Part A- Trading Account	In Part A-Trading Account, SI. No. 4A(Cix) should be equal to total of SI. No. 4Ci + 4Cii + 4Ciii + 4Civ + 4Cv + 4Cvi + 4Cvii + 4Cviii
56.	Part A- Trading Account	In Part A-Trading Account, SI. No. 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
57.	Part A- Trading Account	In "Schedule Trading Account" Total of Direct Expenses at SI. No. 9 should be equal to the sum of 9i+9ii+9iii

58.	Part A- Trading Account	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
59.	Part A- Trading Account	In Trading Account, value at SI. No. 12 should be equal to sum of SI. No. (6-7-8-9-10xii-11)
60.	Part A- Trading Account	Value at " SI. No. 11" of Part A trading Account should be equal to SI. No. 3 of Part A Manufacturing Account
61.	Part A- Trading Account	In Part A trading account, Sl. No. 6 - Total of credits to Trading Account (4D + 5) should be equal to sum of Sl. No. 4D + Sl. No. 5
62.	Part A- Trading Account – Ind As	In Trading Account-Ind As, value at SI. No. 4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)
63.	Part A- Trading Account – Ind As	In Part A-Trading Account-Ind As, SI. No. 4A(iv) "total (i + ii + iiic)" should be equal to sum of SI. No. 4A(i) + 4A(ii) + 4A(iiic).
64.	Part A- Trading Account – Ind As	In Part A-Trading Account-Ind As, SI. No. 4A(Cix) should be equal to total of SI. No. 4Ci + 4Cii + 4Ciii + 4Civ + 4Cv + 4Cvi + 4Cvii + 4Cviii
65.	Part A- Trading Account – Ind As	In Part A-Trading Account-Ind As, SI. No. 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)
66.	Part A- Trading Account – Ind As	In "Schedule Trading Account-Ind As" Total of Direct Expenses at SI. No. 9 should be equal to the sum of 9i+9ii+9iii
67.	Part A- Trading Account – Ind As	In "Schedule Trading Account-Ind As" SI. No. 10 Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)
68.	Part A- Trading Account – Ind As	In Trading Account-Ind As, value at SI. No. 12 should be equal to sum of SI. No. (6-7-8-9-10xii-11)

69.	Part A- Trading Account – Ind As	In Part A trading account - Ind AS, Sl. No. 6 - Total of credits to Trading Account (4D + 5) should be equal to sum of Sl. No. 4D + Sl. No. 5
70.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total of Opening Inventory SI. No. 1Aiii should be equal to 1Ai+1Aii
71.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" at SI. No. 1 Total Direct expenses should be equal to the sum of values at 1Di + 1Dii + 1Diii
72.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total Factory Overheads at SI. No. 1Evii should be equal to the sum of values at SI. No. (Ei + Eii + Eiii + Eiv + Ev + Evi)
73.	Part A- Manufacturing Account	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at SI. No. 1F should be equal to the sum of (Aiii + B + C + D + Evii)
74.	Part A- Manufacturing Account	In "Schedule Manufacturing Account", Total Closing Stock at SI. No. 2 should be equal to the sum of values at SI. No. 2i + 2ii
75.	Part A- Manufacturing Account	In Manufacturing Account, value at SI. No. 3 should be equal to 1F - 2
76.	Part A- Manufacturing Account	Part A Manufacturing Account, Negative signs should not be allowed other than in SI. No. 3
77.	Part A- Manufacturing Account-Ind As	In "Schedule Manufacturing Account-Ind As" Total of Opening Inventory SI. No. 1Aiii should be equal to 1Ai + 1Aii
78.	Part A- Manufacturing Account-Ind As	In "Schedule Manufacturing Account-Ind As" at SI. No. 1 Total Direct expenses should be equal to the sum of values at 1Di + 1Dii + 1Diii
79.	Part A- Manufacturing Account-Ind As	In "Schedule Manufacturing Account-Ind As" Total Factory Overheads at SI. No. 1Evii should be equal to the sum of values at SI. No. (Ei + Eii + Eiii + Eiv + Ev + Evi)
80.	Part A- Manufacturing Account-Ind As	In "Schedule Manufacturing Account-Ind As" Total of Debits to Manufacturing Account-Ind As at SI.

		No. 1F should be equal to the sum of (Aiii + B + C + D + Evii)
81.	Part A- Manufacturing Account-Ind As	In "Schedule Manufacturing Account-Ind As", Total Closing Stock at Sl. No. 2 should be equal to the sum of values at Sl. No. 2i + 2ii
82.	Part A- Manufacturing Account-Ind As	In Manufacturing Account-Ind As, value at Sl. No. 3 should be equal to 1F-2
83.	Part A- Manufacturing Account-Ind As	Part A Manufacturing Account-Ind As, Negative signs should not be allowed other than in Sl. No. 3
84.	Part A- P & L	Part A P & L, Sl. No. 13 Gross profit transferred from Trading Account should be equal to Sl. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + Sl. No. 12b " Income from Intraday Trading' of Part A trading account
85.	Part A- P & L	In schedule Part A-P & L, the breakup of Any Other Income (Specify Nature and Amount) at Sl. No. 14.xic shall be equal to sum of Sl. No. 14x (ia + ib)
86.	Part A- P & L	Sum of other income at Sl. No. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x + xin) should be equal to total of other income at Sl. No. 14 in Schedule Part A- P&L
87.	Part A- P & L	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
88.	Part A- P & L	Part A P&L, If Sl. No. 22xiia is yes then Sl. No. 22xiib cannot be Zero or null or blank
89.	Part A- P & L	Part A P&L, Sl. No. 22xi Compensation to employees should be equal to sum of 22i to 22x
90.	Part A- P & L	In Part A -P&L, Sl. No. 23v 'Total expenditure on insurance' should be equal to amounts at Sl. No. (23i+23ii+23iii+ 23iv)

91.	Part A- P & L	Part A P&L, SI. No. 30iii Total of commission should be equal to SI. No. 30i + 30ii
92.	Part A- P & L	Part A P&L, SI. No. 31iii Royalty should be equal to SI. No. 31i + 31ii
93.	Part A- P & L	Part A P&L, SI. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to SI. No. 32i + 32ii
94.	Part A- P & L	In Part A -P&L, Sl. No. 44x 'Total rates and taxes paid or payable' should be equal to amounts at Sl. No. 44(I + ii + iii + iv + v + vi + vii + viii + ix).
95.	Part A- P & L	Part A P&L, SI. No. 46 Other expenses, total should be equal to sum of individual figures
96.	Part A- P & L	In Sch P&L, breakup of Bad debts shall be consistent with total
97.	Part A- P & L	Part A P&L, SI. No. 50 Profit before interest, depreciation and taxes should be equal to sum of SI. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)
98.	Part A- P & L	Part A P&L, SI. No. 51iii interest should be equal to SI. No. 51i+51ii
99.	Part A- P & L	Part A P&L, SI. No. 53 Net profit before taxes should be equal to SI. No. 50 – 51iii – 52
100.	Part A- P & L	Part A P&L, SI. No. 56 Profit after tax should be equal to SI. No. 53 - 54 - 55
101.	Part A- P & L	Part A P&L, SI. No. 58 Amount available for appropriation, should be equal to SI. No. 56 + 57
102.	Part A- P & L	Part A P&L, SI. No. 60 Balance carried to balance sheet should be equal to SI. No. 58 –59
103.	Part A- P & L	If "business code" u/s 44AE is selected, then it is mandatory to declare income u/s 44AE.
104.	Part A- P & L	In "Schedule Profit & Loss A/c" field 61(ii) "Total presumptive income from goods carriage u/s 44AE" should be

			equal to the value entered in [total of column (5)].
105.		Part A- P & L	In "Schedule Profit & Loss A/c" in table 61(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.
106.		Part A- P & L	Tonnage capacity cannot exceed 100MT in Sl. No. 61 of Profit & Loss account
107.		Part A- P & L	In profit & loss Account, Presumptive income u/s 44AE should be: 1.-Tonnage<=12MT-Rs. 7500 *no. of months or higher of amount entered 2.-Tonnage >12MT-Tonnage *1000*no. of months or higher of amount entered
108.		Part A- P & L	If income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.
109.		Part A- P & L	In schedule Part A-P & L Ind As, Sl. No. 14 should be equal to sum of values at Sl. No. 14(i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)
110.		Part A- P & L	Part A P&L, Sl. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation
111.		Part A- P & L	Part A P&L, the value at filed "61(ii)" is greater than zero then it is mandatory to fill details in table at Sl. No. 61
112.		Part A- P & L	Assessee is having presumptive income but Part–B of P&L (Profit and Loss) A/c has not been filled
113.		Part A- P & L	In Part A P&L, if assessee has opted for taxation u/s 44B, Sl. No. 62b "Net Profit" cannot be less than 7.5% of " Gross receipts /turnover
114.		Part A- P & L	In Part A P&L, if assessee has opted for taxation u/s 44BB, Sl. No. 62b "Net Profit " cannot be less than 10% of " Gross receipts /turnover
115.		Part A- P & L	In Part A P&L, if assessee has opted for taxation u/s 44BBA, Sl. No. 62b "Net Profit " cannot be less than 5% of " Gross receipts /turnover

116.	Part A- P & L	In Part A P&L, if assessee has opted for taxation u/s 44BBB, SI. No. 62b "Net Profit" cannot be less than 10% of "Gross receipts /turnover"
117.	Part A- P & L	In Part A P&L, if assessee has opted for taxation u/s 44D, SI. No. 62b "Net Profit " cannot be less than 80% of " Gross receipts /turnover
118.	Part A- P & L	In P&L, for 44AE same registration number of good carriages cannot be entered more than once.
119.	Part A- P & L	In Part A P&L, Sl. No. 62b "Net Profit" should be equal to sum of net profit of all the sections
120.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 13 Gross profit transferred from Trading Account should be equal to SI. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + SI. No. 12b " Income from Intraday Trading' of Part A trading account Ind As
121.	Part A- P & L- Ind As	In schedule Part A-P & L Ind As, sum of individual of Any Other Income at Sl. No. 14.xi shall be equal total amount of "any other income"
122.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of SI. No. 13+14xii
123.	Part A- P & L- Ind As	Part A P&L-Ind AS, If Si no 22xiia is yes then SI. No. 22xiib cannot be Zero or null or blank
124.	Part A- P & L- Ind As	Part A P&L-Ind AS SI. No. 22xi Compensation to employees should be equal to sum of 22i to 22x
125.	Part A- P & L- Ind As	Part A P&L-Ind AS value at SI. No. 23i to 23iv should be equal to SI. No. 23v
126.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 30iii Total of commission should be equal to SI. No. 30i+30ii
127.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 31iii Royalty should be equal to SI. No. 31i+31ii

128.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to SI. No. 32i+32ii
129.	Part A- P & L- Ind As	In Sch P&L-Ind AS, breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total
130.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 46 Other expenses, total should be equal to sum of individual figures
131.	Part A- P & L- Ind As	Part A P&L-Ind AS, the sum of Bad Debts, amount entered in Sl. No. 47i + 47ii + 47iii shall be consistent with total of Sl. No. 47iv. Total Bad Debt
132.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 50 Profit before interest, depreciation and taxes should be equal to sum of SI. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
133.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 51iii interest should be equal to SI. No. 51i+51ii
134.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 53 Net profit before taxes should be equal to SI. No. 50 – 51iii – 52
135.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 56 Profit after tax should be equal to SI. No. 53 - 54 - 55
136.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 58 Amount available for appropriation, should be equal to SI. No. 56 + 57
137.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation
138.	Part A- P & L- Ind As	Part A P&L-Ind AS, SI. No. 60 Balance carried to balance sheet should be equal to SI. No. 58 –59
139.	Part A- P & L- Ind As	Part A P&L IND AS, SI. No. 61AViii items that will be reclassified to P&L should be equal to sum of SI. No. 61Ai to 61Avii
140.	Part A- P & L- Ind As	Part A P&L IND AS, SI. No. 61BVii items that will be reclassified to P&L

		should be equal to sum of SI. No. 61Bi to 61Bvi
141.	Part A- P & L- Ind As	Part A P&L IND AS, SI. No. 62 Total comprehensive income should be equal to sum of SI. No. (56 + 61A + 61B)
142.	Part A- OI	Part A OI SI. No. 3a should be equal to column XI(3) of schedule ICDS
143.	Part A- OI	Part A OI SI. No. 3b should be equal to column XI(4) of schedule ICDS
144.	Part A- OI	In Part A OI, SI. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of SI. No. 5a + 5b + 5c + 5d + 5e
145.	Part A- OI	In Schedule Part A-OI, SI. No. 6, Total amount disallowable under section 36 should be equal to sum of individual amounts at SI. No. 6.
146.	Part A- OI	In Schedule Part A-OI, Sl. No. 7 Total amount disallowable under section 37 should be equal to sum of individual amounts at Sl. No 7.
147.	Part A- OI	In Schedule Part A-OI, Sl. No. 8A.j. Total amount disallowable under section 40 should be equal to sum of Sl. No.8A.a to Sl.No.8Ai
148.	Part A- OI	In Schedule Part A-OI, Sl. No. 9 Total amount disallowable under section 40A should be equal to sum of individual amounts at Sl.no.9
149.	Part A- OI	In Schedule Part A-OI, Sl. No. 10i. Total amount allowable under section 43B should be equal to sum of amounts at Sl. No. 10a to Sl. No. 10h
150.	Part A- OI	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
151.	Part A- OI	In Schedule Part A-OI, SI. No. 12i should be equal to sum of SI. No. 12a to 12h

152.		Part A- OI	In Schedule Part A-OI, Sl. No. 13 - Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC should be equal to sum of (a+b+c)
153.		Part A- OL	If assessee is company under liquidation, then schedule OL should be mandatory
154.		Schedule HP	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.
155.		Schedule HP	In case of Co-owned property, the total of assessee's share and co-owner's share should be equal to 100% and In schedule HP, Assessee PAN & Co-Owner's PAN cannot be same.
156.		Schedule HP	In Schedule HP, In case of co-owned property Annual value of the property owned should be own percentage share *Annual value.
157.		Schedule HP	Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero'.
158.		Schedule HP	In Schedule HP, if annual value lettable value is zero or null then assessee cannot claim municipal tax '.
159.		Schedule HP	Total of House property should match with total of individual values.
160.		Schedule HP	if Type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value at Sl. No. "a" of schedule HP cannot be 0.
161.		Schedule HP	In Schedule HP, SI. No. 1e - Annual Value should be equal to SI. No. (1a-1d)
162.		Schedule HP	In Schedule HP, SI. No. 1d -Total should be equal to SI. No. (1b+1c)
163.		Schedule HP	In Schedule HP, SI. No. 1i -Total should be equal to SI. No. (1g+1h)
164.		Schedule HP	In Schedule HP - SI. No. 1k Income from House Property should be equal to sum of 1f – 1i + 1j

165.	Schedule HP	In Schedule HP, SI. No. 2 Pass through income should be equal to equal to the amount of net income/ loss of HP mentioned in Schedule PTI
166.	Schedule HP	In Schedule HP Standard deduction u/s 24(a) will not be allowed in case in assessee has opted for taxation u/s 115BAB
167.	Schedule HP	In Schedule HP Interest payable on borrowed capital u/s 24(b) will not be allowed in case in assessee has opted for taxation u/s 115BAB
168.	Schedule HP	In Schedule HP, in case of Co-Owned property, Assessee PAN and Co-Owner's PAN cannot be same
169.	Schedule HP	In Schedule HP, Sl. No. 3 should be equal to sum of Sl.no 1k+ 2
170.	Schedule BP	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53 and 61(ii) and 62(b) of Part A-P&L) or (item 53 of Part A-P&L – Ind AS) (as applicable)
171.	Schedule BP	Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should be equal to value in item 6 of Schedule-DEP
172.	Schedule BP	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI.
173.	Schedule BP	In Schedule BP, Income reduced from Sl. No. A3 to be offered under schedule HP - receipts shown in schedule HP should not be less than amount reduced from schedule BP Sl. No. A3
174.	Schedule BP	In Schedule BP, Income reduced from Sl. No. A3b to be offered under schedule CG - receipts shown in schedule CG should not be less than amount reduced from schedule BP Sl. No. A3b.
175.	Schedule BP	In Schedule BP, Income reduced from Sl. No. A3c to be offered under schedule OS- receipts shown in schedule OS should not be less than

			amount reduced from schedule BP Sl. No. A3c.
176.		Schedule BP	In Schedule BP, Income reduced from Row no A3c (i) "Dividend Income" to be offered under schedule OS- Income reduced should not be more than dividend income offered in Sl. No. 14(iii) Of P & L /P & L Ind As
177.		Schedule BP	In schedule BP, Sl. No. A6. should be equal to the sum of Sl. No. (1- 2a- 2b - 3a - 3b - 3c - 3d - 3e - 3f - 4a - 4b - 4c - 5d). Are inconsistent
178.		Schedule BP	In schedule BP, Sl. No. A10 Adjusted profit or loss (6+9) and the sum of amount entered in Sl. No. 6 + Sl. No. 9 are inconsistent
179.		Schedule BP	SI. No. A12iii should be equal to sum of SI. No. A (12i + 12ii)
180.		Schedule BP	In schedule BP, Sl. No. A13 Profit or loss after adjustment for depreciation should be equal to sum of amount entered in Sl. No. (10+11-12iii)
181.		Schedule BP	In schedule BP, Sl. No. A26 should be equal to sum of Sl. No. (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25)
182.		Schedule BP	The value at field (A14) of schedule BP should be equal to the value at SI. No. 6s of schedule OI.
183.		Schedule BP	The value at field (A15) of schedule BP should be equal to the value at SI. No. 7k of schedule OI.
184.		Schedule BP	The value at field (A16) of schedule BP should be equal to the value at SI. No. 8Aj of schedule OI.
185.		Schedule BP	The value at field (A17) of schedule BP should be equal to the value at SI. No. 9F of schedule Part A- OI.
186.		Schedule BP	The value at field (A18) of schedule BP should be equal to the value at SI. No. 11i of schedule Part A- OI.
187.		Schedule BP	In schedule BP, value at Sl. No. A29 should be equal to total of column (4) of Schedule ESR.

188.	Schedule BP	In schedule BP, Sl. No. A30 should be equal to Sl. No. 8B of Such Part-A OI	
189.	Schedule BP	The value at field (A31) of schedule BP should be equal to the value at SI. No. 10i of schedule Part A - OI.	
190.	Schedule BP	The value at field (A33) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI.	
191.	Schedule BP	The value at SI. No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52) of PART-A-P&L) or SI. No. 1Evi of Manufacturing account Ind AS+ SI. No. 52of Part A P&LInd AS)	
192.	Schedule BP	In schedule BP, SI. No. A5d should be equal to A (5a + 5b + 5cn)	
193.	Schedule BP	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)(Business loss set off)	
194.	Schedule BP	In schedule BP, SI. No. 36(i) should be equal to SI. No. 61(ii) of schedule P&L	
195.	Schedule BP	In schedule BP, SI. No. 36(ii) should be equal to SI. No. 62(b)"Net Profit u/s 44B" of schedule P&L	
196.	Schedule BP	In schedule BP, SI. No. 36(iii) should be equal to SI. No. 62(b)"Net Profit u/s 44BB" of schedule P&L	
197.	Schedule BP	In schedule BP, SI. No. 36(iv) should be equal to 62(b)"Net Profit u/s 44BBA" of schedule P&L	
198.	Schedule BP	In schedule BP, SI. No. 36(v) should be equal to SI. No. 62(b)"Net Profit u/s 44BBB" of schedule P&L	
199.	Schedule BP	In schedule BP, SI. No. 36(vi) should be equal to SI. No. 62(b)"Net Profit u/s 44AD" of schedule P&L	
200.	Schedule BP	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI	

		Schedule BP	In Schedule BP, "Depreciation allowable under section 32(1)(i)", can be claimed only if ''Nature of business'' mentioned by the taxpayer pertains to power sector.
201.			
202.		Schedule BP	In schedule BP, if income/ loss from specified business is entered then nature of specified business cannot be blank
203.		Schedule BP	The Income/receipts, that have been reduced at Sl. No. 3 and/or SI. No. 5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c./ P and L Ind As',
204.		Schedule BP	Non-resident taxpayer cannot offer income u/s 115BBF
205.		Schedule BP	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
206.		Schedule BP	In Schedule BP, value at SI. No. A21 should be equal to sum of values at SI. No. A (21a + 21b + 21c + 21d + 21e + 21f + 21g + 21h + 21i + 21j + 21k + 21i)
207.		Schedule BP	The value at field A24 of schedule BP should be equal to sum of SI. No. 24 (a + b + c + d + e)
208.		Schedule BP	Schedule BP, SI. 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
209.		Schedule BP	If in schedule SI, benefit of Income from Insurance Business u/s 115B is claimed then it is mandatory to fill Sl. No. 4b of schedule BP
210.		Schedule BP	In schedule BP, Sl. No. A.9 should be equal to the sum of amount entered in Sl. No. (7a + 7b + 7c + 7d + 7e + 7f + 8a + 8b)

211.		Schedule BP	The value at field (A34) of schedule BP should be equal to sum of Sl. No. A (27 + 28 + 29 + 30 + 31 + 32 + 33)
212.		Schedule BP	The value at field (A35) of schedule BP should be equal to sum of SI. No. A (13 + 26 - 34)
213.		Schedule BP	The value at field (A36x) of schedule BP should be equal to sum of values in SI. No. A (36i to 36ix).
214.		Schedule BP	The value at field (A37) of schedule BP should be equal to sum of SI. No. A(35) & A(36x).
215.		Schedule BP	The Value at SI. No. 38 of schedule BP should be equal to sum of (38a+ 38b + 38c + 38d + 38e + 38f)
216.		Schedule BP	The value at field (B43) of schedule BP should be equal to sum of SI. No. B40 + B41 - B42
217.		Schedule BP	The value at field C47 of schedule BP should be equal to sum of SI. No. C(44 + 45 - 46)
218.		Schedule BP	The value at field C49 of schedule BP should be equal to sum of SI. No. C(47 - 48)
219.		Schedule BP	In schedule BP, Sl. No. D "Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to
220.			the sum of amount entered in Sl. No A38 + B43 + C49 (provided B43 & C49 is more than 0)
221.		Schedule BP	The sum of Values at fields SI. No. A(4a) should be equal to values at field SI. No. A (36x).
222.		Schedule BP	In "Schedule BP" value at field A39 should be equal to the sum of [4c- (38a + 38b + 38c + 38d + 38e)]
223.		Schedule BP	In "Schedule BP", value at field Ev should be equal to sum of SI. No. Eii + Eiii + Eiv
224.		Schedule BP	In Schedule BP SI. No. Evi should be equal to SI. No. Ei-Ev

225.	Schedule BP	In Such BP Sl. No. B40 should be equal to Pt 2a "Net profit or loss from speculative business"
226.	Schedule BP	Amount can be reduced from schedule BP at Sl. No. A4c 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
227.	Schedule BP	If opted for benefit of lower rate of taxation u/s 115BAB/115BA/115BAA, deduction u/s 35AD (Sl. No. 48) in schedule BP
228.	Schedule BP	In schedule BP, "Deductions in accordance with section 35AD(1)" or in schedule ESR deduction u/s 35(1)(ii) , 35(1)(iia) , 35(1)(iii),35(2AA) or 35CCCcannot be claimed if 115BAA or 115BAB is opted
229.	Schedule BP	In schedule BP, Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
230.	Schedule BP	In Schedule BP, values entered from 36(i) to 36(ix) should match with values declared at Sl. No. 4a(i) to 4a(ix) for respective sections
231.	Schedule BP	In Sch BP, Sl. No. 23 should be min of sum of amounts entered at Sl. No. 5a to 5d of part A OI
232.	Schedule BP	In schedule BP, Sl. No. 36(vi) should be equal to Sl. No. 62(b)"Net Profit u/s 44D" of schedule P&L
233.	Schedule BP	If 115BA is selected from "Have you opted for taxation under section 115BA/115BAA/115BAB?" or from "If yes, please provide the date of filing of relevant form (10-IB/10-IC/10-ID) from part A general then Schedule BP SL. No. 28 should not be filled
234.	Schedule BP	In schedule BP value mentioned at the Sl. No. 38a "Income Chargeable under Rule 7" does not tally with the amount mentioned at the Sl. No. 4c(i) "Profit from activities covered under rule 7".

235.		Schedule BP	In schedule BP value mentioned at the Sl. No. 38b "Deemed income chargeable under Rule 7A" Should be minimum 35% of the amount mentioned at the Sl. No. 4c(ii) "Profit from activities covered under rule 7A".
236.		Schedule BP	In schedule BP value mentioned at the Sl. No. 38c "Deemed income chargeable under Rule 7B(1)" Should be minimum 25% of the amount mentioned at the Sl. No. 4c(iii) "Profit from activities covered under rule 7B(1)".
237.		Schedule BP	In schedule BP value mentioned at the Sl. No. 38d "Deemed income chargeable under Rule 7B(1A)" Should be minimum 40% of the amount mentioned at the Sl. No. 4c(iv) "Profit from activities covered under rule 7B(1A)".
238.		Schedule BP	In schedule BP value mentioned at the Sl. No. 38e "Deemed income chargeable under Rule 8" Should be minimum 40% of the amount mentioned at the Sl. No. 4c(v) "Profit from activities covered under rule 8".
239.		Schedule BP	In schedule BP Sl. No. C44 should be equal to Sl. No. 2b "Net profit or loss from specified business as per profit or loss account"
240.		Schedule BP	Amount entered at Sl. No. 3f "u/s 115BBH (net of Cost of acquisition, if any)" should match with Sl. No. A "Total" of Schedule VDA
241.		Schedule DPM	Schedule DPM, SI. No. 6 should be equal to sum of SI. No. 3 + 4 − 5, or 0 if the value is negative
242.		Schedule DPM	Schedule DPM, SI. No. 9 should be equal to difference between SI. No. 7-8 or 0 if the value is negative
243.		Schedule DPM	SI. No. 15 in Schedule DPM should be sum of SI. No. (10 + 11 + 12 + 13 + 14)
244.		Schedule DPM	SI. No. 17 in Schedule DPM should be sum of SI. No. (15-16)

245.	Schedule DPM	In schedule DPM, additional depreciation is not allowed, if opted for lower taxation u/s 115BA or 115BAA or 115BAB
246.	Schedule DPM	In schedule DPM, assessee cannot claim depreciation more than 40% if opted for lower taxation u/s 115BA or 115BAA or 115BAB
247.	Schedule DPM	Schedule DPM, Value of depreciation at Sl. No. 10 is not matching as per the depreciation rates mentioned in Sl. No. 2
248.	Schedule DPM	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
249.	Schedule DPM	Schedule DPM, value at Sl. No. 20 should be equal to "5 + 8 – 3 - 4 -7 - 19". Please enter properly
250.	Schedule DOA	Schedule DOA Sl. No. 17 should be equal to sum of Sl. No. 5+8-34-7-16
251.	Schedule DOA	In schedule DOA Amount on which depreciation at full rate to be allowed should be equal to SI. No. 3 + 4 -5 or 0 if the value is negative
252.	Schedule DOA	In schedule DOA, SI. No. 9 should be equal to difference between SI. No. 7-8 or 0 if the value is negative
253.	Schedule DOA	SI. No. 12 in Schedule DOA should be sum of SI. No. (10+11)
254.	Schedule DOA	SI. No. 14 in Schedule DOA should be equal to SI. No. 12-13
255.	Schedule DOA	In schedule DOA, Value of depreciation at Sl. No. 10 is not matching as per the depreciation rates mentioned in Sl. No. 2
256.	Schedule DOA	In schedule DOA, Value of depreciation at Sl. No. 11 is not matching as per the depreciation rates mentioned in Sl. No. 2 at half rates
257.	Schedule DEP	Schedule DEP, Total depreciation on plant and machinery should be equal to sum of SI. No. 1a + 1b + 1c+1d

258.	Schedule DEP	Schedule DEP, total depreciation on building should be equal to sum of SI. No. 2a + 2b + 2c
259.	Schedule DEP	Schedule DEP, total depreciation should be equal to sum of SI. No. 1e + 2d + 3 + 4 + 5
260.	Schedule DEP	Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to SI. No. 17i or 18i of schedule DPM as applicable
261.	Schedule DEP	Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to SI. No. 17ii or 18ii of schedule DPM as applicable
262.	Schedule DEP	Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to SI. No. 17iii or 18iii of schedule DPM as applicable
263.	Schedule DEP	Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to SI. No. 17iv or 18iv of schedule DPM as applicable
264.	Schedule DEP	Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to SI. No. 14ii or 15ii of schedule DOA as applicable
265.	Schedule DEP	Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to SI. No. 14iii or 15iii of schedule DOA as applicable
266.	Schedule DEP	Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to SI. No. 14iv or 15iv of schedule DOA as applicable
267.	Schedule DEP	Schedule DEP block of furniture and fittings should be equal to SI. No. 14v or 15v of schedule DOA as applicable
268.	Schedule DEP	Schedule DEP block of intangible assets should be equal to SI. No. 14vi or 15vi of schedule DOA as applicable
269.	Schedule DEP	Schedule DEP block of ships should be equal to SI. No. 14vii or 15vii of schedule DOA as applicable
270.	Schedule DCG	Schedule DCG, Total deemed capital gains on sale of plant and machinery

		should be equal to sum of SI. No. 1a + 1b + 1c+ 1d
271.	Schedule DCG	Schedule DCG, total deemed capital gains on sale of building should be equal to sum of SI. No. 2a + 2b + 2c
272.	Schedule DCG	Schedule DCG, total deemed capital gains on sale of depreciable assets should be equal to sum of SI. No. 1e+2d+3+4+5
273.	Schedule DCG	Schedule DCG plant and machinery block entitled for depreciation at 30% should be equal to SI. No. 20ii of schedule DPM
274.	Schedule DCG	Schedule DCG plant and machinery block entitled for depreciation at 40% should be equal to SI. No. 20iii of schedule DPM
275.	Schedule DCG	Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to SI. No. 20iv of schedule DPM
276.	Schedule DCG	Schedule DCG block of building entitled for depreciation at 5% should be equal to SI. No. 17ii of schedule DOA
277.	Schedule DCG	Schedule DCG block of building entitled for depreciation at 10% should be equal to SI. No. 17iii of schedule DOA
278.	Schedule DCG	Schedule DCG block of building entitled for depreciation at 40% should be equal to SI. No. 17iv of schedule DOA
279.	Schedule DCG	Schedule DCG block of furniture and fittings should be equal to SI. No. 17v of schedule DOA
280.	Schedule DCG	Schedule DCG block of intangible assets should be equal to SI. No. 17vi of schedule DOA
281.	Schedule DCG	Schedule DCG block of ships should be equal to SI. No. 17vii of schedule DOA
282.	Schedule ESR	In Schedule ESR, Sl. No. 4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and SI. No. 3 – 2 should be consistent.

283.	Schedule ESR	Schedule ESR Sl. No. x should be equal to sum of Sl. No. (c) + ii + iii + iv + v + vi + vii + viii + ix
284.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3i - 35(1)(i), should be equal to Sl. No. 2i - 35(1)(i)
285.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3ii - 35(1)(ii), should be equal to one and one half times of Sl. No. 2ii - 35(1)(ii)
286.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3iii - 35(1)(iia), should be equal to Sl. No. 2iii - 35(1)(iia)
287.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3iv - 35(1)(iii), should be equal to Sl. No. 2iv - 35(1)(iii)
288.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3v - 35(1)(iv), should be equal to Sl. No. 2v - 35(1)(iv)
289.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3vi - 35(2AA), should be equal to one and one half times of Sl. No. 2vi - 35(2AA)
290.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3vii - 35(2AB), should be equal to one and one half times of Sl. No. 2vii - 35(2AB)
291.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3viii - 35(CCC), should be equal to Sl. No. 2viii - 35(CCC)
292.	Schedule ESR	In Schedule ESR, value entered at Sl. No. 3ix - 35(CCD), should be equal to Sl. No. 2ix - 35(CCD)
293.	Schedule RA	Schedule RA, total donation should be equal to donation in cash + donation in other mode
294.	Schedule RA	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash
295.	Schedule RA	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash
296.	Schedule RA	Schedule RA, Total donation should be equal to bifurcation of total donation

297.		Schedule CG	The Amount claimed in A6e of Schedule CG should be equal to value of pt. 6 of Sch DCG
298.		Schedule CG	Value at field "A10" in "Schedule CG" should be equal to the sum of value A1e of all the blocks + A2c + A3e + A4a + A4b + A5e + A6g + A7 + A8 – A9a of Schedule CG.
299.		Schedule CG	Value at field "B13" in "Schedule CG" should be equal to the sum of value B1e of all the blocks + B2e + B3c + B4c + B5 +B6 + B7c + B8 + B9e + B10 + B11 – B12a of Schedule CG.
300.		Schedule CG	Value at field "C1" in "Schedule CG" should be equal to the sum of (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E) of Schedule CG.
301.		Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. A1b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A1aiii) is not offered to tax
302.		Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. A3b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A3a) is not offered to tax
303.		Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. A5b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A5aiii) is not offered to tax
304.		Schedule CG	In Schedule CG, expenses u/s 48 Sl. No. A6b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A6aiii) is not offered to tax
305.		Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. B1b(iv)) cannot be claimed, if Full Value of Consideration (Sl. No. B1aiii) is not offered to tax
306.		Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. B3b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. B3a) is not offered to tax
307.		Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. B4b(iv)) cannot be claimed, if Full

		Value of Consideration (Sl. No. B4a) is not offered to tax
308.	Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. B7b(iv)) cannot be claimed, if Full Value of Consideration (Sl. No. B7aiii) is not offered to tax
309.	Schedule CG	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi + bii + biii)
310.	Schedule CG	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii – biv)
311.	Schedule CG	In Schedule CG Sl. No. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d If A1c-A1d, is negative, then A1e, should be equal to 0
312.	Schedule CG	In Schedule CG Sl. No. A2c of STCG should be equal to A(2aiii-2b)
313.	Schedule CG	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)
314.	Schedule CG	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)
315.	Schedule CG	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)
316.	Schedule CG	In Schedule CG Sl.no. A5(a)(ic) should be higher of Sl. No. A5(a)(ia) or A5(a)(ib)
317.	Schedule CG	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic) + (aii)]
318.	Schedule CG	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi + bii + biii)
319.	Schedule CG	In schedule CG, Sl. No. A5c Balance should be equal to Sl. No. A5(aiii-biv)
320.	Schedule CG	In Schedule CG Sl. No. A5e of STCG should be equal to the sum of Sl. No. A(5c+5d)

321.	Schedule CG	In Schedule CG Sl. No. A6(a)(ic) should be higher of Sl. No. A6(a)(ia) or A6(a)(ib)
322.	Schedule CG	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]
323.	Schedule CG	In schedule CG, Sl. No. A6biv Total should be equal to sum of A6(bi+bii+biii)
324.	Schedule CG	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)
325.	Schedule CG	In Schedule CG Sl. No. A6g of STCG should be equal to the sum of A(6c+6d+6e-6f)
326.	Schedule CG	In Schedule CG Sl. No. A7 of STCG should be equal to the sum of A(aXi + aXii+aXiii+ b)
327.	Schedule CG	In Schedule CG Sl. No. A8 of STCG should be equal to the sum of (A8a+ A8b + A8c)
328.	Schedule CG	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of B1(biia+biib+biii)
329.	Schedule CG	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to B1(aiii – biv)
330.	Schedule CG	In Schedule CG Sl. No. B1e of LTCG should be the difference of B(1c-1d), only if 1c is greater than 1d If B (1c-1d) is negative then B1e should be equal to 0
331.	Schedule CG	In Schedule CG Sl. No. B2e of LTCG should be the difference of B(2c-2d)
332.	Schedule CG	In Schedule CG Sl. No. B2c of LTCG should be the difference of B(2aiii-2b)
333.	Schedule CG	In schedule CG, Sl. No. B3biv of LTCG Total should be equal to sum of B3(bi + bii + biii)
334.	Schedule CG	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to B(3a-biv)
335.	Schedule CG	In schedule CG, Sl. No. B4biv Total should be equal to sum of B4(bi + bii + biii)

336.	Schedule CG	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)
337.	Schedule CG	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
338.	Schedule CG	In Schedule CG Sl. No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)
339.	Schedule CG	In schedule CG, Sl. No. B7aiii Total should be equal to sum of B7(a)(ic+ii)
340.	Schedule CG	In schedule CG, Sl. No. B7biv Total should be equal to sum of B7(bi+bii+biii)
341.	Schedule CG	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)
342.	Schedule CG	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
343.	Schedule CG	Schedule CG Sl. No. Eix should be equal to the sum of Sl. No. (ii + iii + iv + v + vi + vii + viii)
344.	Schedule CG	Schedule CG Sl. No. Ex should be equal to difference of i-ix, only if (i) is greater than (x). This rule will be implemented for all columns
345.	Schedule CG	Schedule CG Sl. No. Ei2 should be equal to sum of Sl. No. (A3e+ A4a+ A8a) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b, which is included therein
346.	Schedule CG	Schedule CG sl no Ei3 should be equal to sum of Sl. No. (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b, which is included therein
347.	Schedule CG	Schedule CG sl no Ei4 should be equal to sum of Sl. No. (A1e + A2c + A4b + A6g + A7 + A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b, which is included therein

348.	Schedule CG	In Schedule CG, Sl. No. Ei5 should be equal to Sl. No. A9b.
349.	Schedule CG	Schedule CG Sl. No. Eii should be equal to sum of Sl. No. (A3e + A4a + A8a) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No A9a & A9b, which is included therein
350.	Schedule CG	Schedule CG Sl. No. Eiii should be equal to sum of Sl. No. (A5e+A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b, which is included therein
351.	Schedule CG	Schedule CG Sl. No. Eiv should be equal to sum of Sl. No. (A1e + A2c + A4b + A6g + A7 + A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in Sl. No. A9a & A9b, which is included therein
352.	Schedule CG	In Schedule CG, Sl. No. Ev should be equal to Sl. No. A9b.
353.	Schedule CG	Deductions claimed under respective section in STCG and LTCG should match with Table D.
354.	Schedule CG	Deduction claimed under 54D/54G and 54GA, then Date of deposit/account number and IFS code should not be blank. Date of deposit cannot be after 31-March-2024. IFSC Code should be exactly 11 characters, First 4 characters should be alphabets, 5th character must be zero (0) and remaining 6 should be either numeric or alphabets
355.	Schedule CG	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-78)
356.	Schedule CG	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA
357.	Schedule CG	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be

		equal to the value from item 5vii of schedule BFLA
358.	Schedule CG	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA
359.	Schedule CG	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
360.	Schedule CG	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA
361.	Schedule CG	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
362.	Schedule CG	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA
363.	Schedule CG	In Schedule CG, Sl. No. B12 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
364.	Schedule CG	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
365.	Schedule CG	In Schedule CG, expenses u/s 48 (Sl. No. B9b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. B9aiii) is not offered to tax
366.	Schedule CG	In Schedule CG Sl. No. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)
367.	Schedule CG	In schedule CG, Sl. No. B9aiii Total should be equal to sum of B9(a)(ic+ii)
368.	Schedule CG	In schedule CG, Sl. No. B9biv Total should be equal to sum of B9(bi + bii + biii)
369.	Schedule CG	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)

370.	Schedule CG	In Schedule CG Sl. No. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d
371.	Schedule CG	In Schedule CG, Sl. No. B10 should be equal to B10 (aXi + aXii + aXiii + b)
372.	Schedule CG	In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b
373.	Schedule CG	Schedule CG Sl. No. D1e should be equal to sum of D(1a + 1b + 1c + 1d)
374.	Schedule CG	In Schedule CG Sl. No. Ei6 should be equal to Sl. No. (B4c + B5 + B7c + B8 + B11a1 + B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No B12a & B12b, which is included therein
375.	Schedule CG	Schedule CG Sl. No. Ei7 should be equal to Sl. No. (B1e + B2e + B3c + B6 + B9e + B10 + B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No B12a & B12b, which is included therein
376.	Schedule CG	In Schedule CG, Sl. No. Ei8 should be equal Sl. No. B12b.
377.	Schedule CG	Schedule CG Sl. No. Evi should be equal to Sl. No. (B4c + B5 + B7c + B8 + B11a1 + B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No B12a & B12b, which is included therein
378.	Schedule CG	Schedule CG Sl. No. Evii should be equal to Sl. No. (B1e + B2e + B3c + B6 + B9e + B10 + B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No B12a & B12b, which is included therein
379.	Schedule CG	In Schedule CG, Sl. No. Eviii should be equal Sl. No. B12b.
380.	Schedule CG	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)
381.		Schedule CG	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)
382.		Schedule CG	In schedule CG, for STCG 2aiii should be equal to higher of 2ai and 2aii
383.		Schedule CG	In schedule CG, for LTCG 2aiii should be equal to higher of 2ai and 2aii
384.		Schedule CG	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.
385.		Schedule CG	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.
386.		Schedule CG	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"
387.		Schedule CG	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
388.		Schedule CG	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value of 'Income under the head Capital Gain' of schedule SI
389.		Schedule CG	In Schedule CG, Table F Sl. No. 8 the breakup of all the quarters should be equal to the value at Sl. No. C2
390.		Schedule 112A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
391.		Schedule 112A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
392.		Schedule 112A	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11

393.	Schedule 112A	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
394.	Schedule 112A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
395.	Schedule 112A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
396.	Schedule 112A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of Sl. No. (1+2+3+4+….)
397.	Schedule 112A	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
398.	Schedule 112A	Taxpayer to provide the details in either Schedule 112A or 115AD(1)(b)(iii) proviso as applicable
399.	Schedule 115AD(1)(b)(iiii)Proviso	In Schedule 115AD(1)(b)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased On or Before 31st January 2018
400.	Schedule 115AD(1)(b)(iiii)Proviso	In Schedule 115AD(1)(b)(iii)proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
401.	Schedule 115AD(1)(b)(iiii)Proviso	In Schedule 115AD(1)(b)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 is not lower of Col. 6 and Col. 11
402.	Schedule 115AD(1)(b)(iiii)Proviso	In Schedule 115AD(1)(b)(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 for the shares purchased On or Before 31st January 2018
403.	Schedule 115AD(1)(b)(iiii)Proviso	In Schedule 115AD(1)(b)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)

404.	Schedule 115AD(1)(b)(iiii)Proviso	Taxpayer to provide the details in either Schedule 112A or 115AD(1)(b)(iii) proviso as applicable
405.	Schedule 15AD(1)(b)(iiii)Proviso	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 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
406.	Schedule 115AD(1)(b)(iiii)Proviso	In Schedule 115AD(1)(b)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
407.	Schedule 115AD(1)(b)(iiii)Proviso	In Schedule 115AD(1)(b)(iii) proviso, Total should be equal to the sum of individual rows
408.	Schedule VDA	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
409.	Schedule VDA	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
410.	Schedule VDA	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
411.	Schedule OS	in Schedule OS, Non-resident cannot offer income under section 115BBF.
412.	Schedule OS	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
413.	Schedule OS	In Schedule OS, Sl. No. 3d Deduction u/s 57 should be equal to the sum of Sl. No. 3a+3b + 3c
414.	Schedule OS	In Schedule OS, deduction at Sl. No. 3b 'Depreciation' will not be allowed/ restricted to the extent of amount at Sl. No.1c 'Rental income from machinery, plants, building, etc'.
415.	Schedule OS	In Schedule OS, Sl. No. 7 Income from other sources (other than from owning

		racehorses) should be equal to sum of Sl. No. 2+6
416.	Schedule OS	In Schedule OS, Sl. No. 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d
417.	Schedule OS	In Schedule OS, Sl. No. 9 Income under the head" Income from Other Sources" should be equal to sum of Sl. No. (7 +8e) (take 8e as nil if negative)
418.	Schedule OS	In Schedule OS, Sl. No. 2, Pass through income in the nature of income from other sources chargeable at special rates should be equal to sum of all the drop downs
419.	Schedule OS	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
420.	Schedule OS	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)
421.	Schedule OS	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 elements related to Sl. No. 1
422.	Schedule OS	In schedule OS, Sl. No. 2e, column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents – Sl. No. 2e, column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
423.	Schedule OS	In Schedule OS, Sl. No. 1b should be equal to sum of (bi + bii + biii + biv + bv + bvi)

424.	Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in Sl. No. 1a(i) i.e, normal dividend – DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i) Adj Expenditure u/s 57(i) = Max (0, exp u/s 57(1) at Sl. No. 3c – Deemed dividend u/s 2(22e) at sl.no.1a(ii))
425.	Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2ai Winnings from lotteries, crossword puzzles etcchargeable u/s 115BB
426.	Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from Online games chargeable u/s 115BBJ should be equal to Sl. No. 2aii Income by way of winnings from Online games chargeable u/s 115BBJ
427.	Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend received from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable 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 of Schedule OS
428.	Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) & read with clause A of the said section 115A(1)(a) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2d and Sl. No. 2e of Schedule OS
429.	Schedule OS	In Schedule OS - column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2aii should not exceed the field 2aii "Income by way of winnings from Online games chargeable u/s 115BBJ"

430.	Schedule OS	In Schedule OS – column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a(i) should not exceed the field 1a(i) "Dividend income [other than (ii)]"
431.	Schedule OS	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"
432.	Schedule OS	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"
433.	Schedule OS	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
434.	Schedule OS	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2ai should not exceed the field 2ai "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
435.	Schedule OS	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c "Any other income chargeable at special rate" above
436.	Schedule OS	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Pass through income in the nature of income from other sources chargeable at special rates" above
437.	Schedule OS	In schedule OS, deduction claimed at Sl. No. 3d or at Sl. No. 8b will not be allowed in case you have opted for benefit of lower taxation u/s 115BAB
438.	Schedule OS	In schedule OS, Sl. No. 1(a) should be equal to Sl. No. 1(a)(i) + sl. No. 1(a)(ii)

439.		Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS
440.		Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS
441.		Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a FII 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
442.		Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS
443.		Schedule OS	In Schedule OS, Sl.no 2c, "Any other income chargeable at special rate" should be equal to sum of all the drop downs
444.		Schedule OS	In Schedule OS, Sl.no 2e, "Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA" should be equal to sum of all the drop downs
445.		Schedule OS	In schedule OS, expenses and deduction u/s 57 other than interest is claimed then corresponding income should be offered under the head other sources.
446.		Schedule OS	In Schedule OS, Sl. No. 2b Income chargeable u/s 115BBE should be

		equal to sum of Sl. No. bi + bii + biii + biv+ bv + bvi
447.	Schedule OS	To offer income u/s 115BBF, Taxpayer has to be resident and return has to be filed within the due date, and should be in receipt of such income
448.	Schedule CYLA	Value in 3i of Schedule CYLA should be equal to Sl. No. 2vi of Table E of Schedule BP.
449.	Schedule CYLA	In schedule CYLA Sl. No. 2xvii "Total loss set off" for HP loss cannot be more than Rs. 200000
450.	Schedule CYLA	In Schedule CYLA "HP loss" at Sl. No. 2i should be equal to Sl. No. 4 of Schedule HP
451.	Schedule CYLA	In schedule CYLA, OS Loss should be equal to loss specified in Sl. No 6 of Sch OS
452.	Schedule CYLA	In Schedule CYLA, Sl. No. 4xvii i.e Total loss set off should be equal to sum of (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiii + 4xv + 4xvi)
453.	Schedule CYLA	In Schedule CYLA, Sl. No. 2xviii Loss remaining after set-off should be equal to the output of Sl. No. 2i-2xvii
454.	Schedule CYLA	In Schedule CYLA, Sl. No. 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl. No. 3i-3xvii
455.	Schedule CYLA	In Schedule CYLA, Sl. No. 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl. No. 4i-4xvii
456.	Schedule CYLA	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
457.	Schedule CYLA	In Schedule CYLA Sl. No. 1v, Speculative Income should be equal to Sl. No. 3ii of Table E Schedule BP
458.	Schedule CYLA	In Schedule CYLA, Sl. No 1vi "Specified business Income" should be equal to Sl. No. 3iii of Table E of Schedule BP

459.	Schedule CYLA	In Schedule CYLA, Sl. No. 1vii " Short term capital gain @15% should be equal to Sl. No. 9ii of item E of Schedule CG
460.	Schedule CYLA	In Schedule CYLA, Sl. No. 1viii " Short term capital gain @30%" should be equal to Sl. No. 9iii of item E of Schedule CG
461.	Schedule CYLA	In Schedule CYLA, Sl. No. 1ix" Short term capital gain taxable at applicable rates" should be equal to Sl. No. 9iv of item E of Schedule CG
462.	Schedule CYLA	In Schedule CYLA, Sl. No. 1x "Short term capital gain taxable at special rates in India as per DTAA" should be equal to Sl. No. 9v of item E of Schedule CG
463.	Schedule CYLA	In Schedule CYLA, Sl. No. 1xi " Long term capital gain taxable @10%" should be equal to Sl. No. 9vi of item E of Schedule CG
464.	Schedule CYLA	In Schedule CYLA, Sl. No. 1xii "Long term capital gain taxable @20%" should be equal to Sl. No. 9vii of item E of Schedule CG
465.	Schedule CYLA	In Schedule CYLA, Sl. No. 1xiii " Long term capital gain taxable at special rates in India as per DTAA" should be equal to SL. No. 9viii of item E of Schedule CG
466.	Schedule CYLA	In Schedule CYLA, Sl. No. 1xiv " Other Source Income (excluding profit from owning racehorses and amount chargeable to special rate of tax)" should be equal to SL. No. 6 of Schedule OS
467.	Schedule CYLA	In Schedule CYLA, Sl. No. 1xv "Profit from owning and maintaining racehorses" should be equal to SL. No. 8e of Schedule OS
468.	Schedule CYLA	In schedule CYLA, Value in 1iii should be equal to A38 of Schedule BP, only if A38 is positive
469.	Schedule CYLA	In schedule CYLA, Value in 1iv should be equal to E3vi of Sch BP

470.	Schedule CYLA	In Schedule CYLA, Sl. No. 2xvii i.e Total loss set off should be equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiii + 2xiv + 2xv + 2xvi)
471.	Schedule CYLA	In Schedule CYLA, Sl. No. 3xvii i.e Total loss set off should be equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv + 3xvi)
472.	Schedule CYLA	In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to Sl. No. 2e of Schedule OS
473.	Schedule CYLA	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
474.	Schedule CYLA	In Schedule CYLA sum of amount mentioned in column no 2 + 3 + 4 should not exceed amount mentioned in column 1
475.	Schedule BFLA	In Schedule BFLA sum of amount mentioned in column no 2 + 3 + 4 should not exceed amount mentioned in column 1
476.	Schedule BFLA	Schedule BFLA, amonut mentioned at Sl no 2(xvi) should not exceed the sum of amount mentioned at Sl no. 4xv+5xv+6xv+7xv +8xv +9xv+10xv+11xv of CFL
477.	Schedule BFLA	In Schedule BFLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4
478.	Schedule BFLA	In Schedule BFLA, amount mentioned at Sl.No.5 should not exceed the amount mentioned at Sl.No.1
479.	Schedule BFLA	Schedule BFLA Sl. No. 2(i) "Brought forward HP Loss" should be equal to Sl. No. 4(xvi) "Adjustment of above losses in Schedule BFLA" of CFL

480.	Schedule BFLA	Schedule BFLA Sl. No. 2xvi should be equal to sum of Sl. No. (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)
481.	Schedule BFLA	Schedule BFLA Sl. No. 5xvii should be equal to sum of Sl. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
482.	Schedule BFLA	In Sch BFLA, the total value in Column no 4xvi Brought forward allowance under section 35(4) set off should be equal to total of Col. 7 of UD
483.	Schedule BFLA	In Sch BFLA, the total value in Column no 3xvi Brought forward depreciation set off Should be equal to total of Col. 4 of UD
484.	Schedule BFLA	Schedule BFLA Sl. No. 1i should be equal to Sl. No. (5ii of schedule CYLA)
485.	Schedule BFLA	Schedule BFLA Sl. No. 1ii should be equal to Sl. No. (5iii of schedule CYLA)
486.	Schedule BFLA	Schedule BFLA Sl. No. 1iii should be equal to Sl. No. (5iv of schedule CYLA)
487.	Schedule BFLA	Schedule BFLA Sl. No. 1iv should be equal to Sl. No. (5v of schedule CYLA)
488.	Schedule BFLA	Schedule BFLA Sl. No. 1v should be equal to Sl. No. (5vi of schedule CYLA)
489.	Schedule BFLA	Schedule BFLA Sl. No. 1vi should be equal to Sl. No. (5vii of schedule CYLA)
490.	Schedule BFLA	Schedule BFLA Sl. No. 1vii should be equal to Sl. No. (5viii of schedule CYLA)
491.	Schedule BFLA	Schedule BFLA Sl. No. 1viii should be equal to Sl. No. (5ix of schedule CYLA)
492.	Schedule BFLA	Schedule BFLA Sl. No. 1ix should be equal to Sl. No. (5x of schedule CYLA)
493.	Schedule BFLA	Schedule BFLA Sl. No. 1x should be equal to Sl. No. (5xi of schedule CYLA)
494.	Schedule BFLA	Schedule BFLA Sl. No. 1xi should be equal to Sl. No. (5xii of schedule CYLA)

495.	Schedule BFLA	Schedule BFLA Sl. No. 1xii should be equal to Sl. No. (5xiii of schedule CYLA)
496.	Schedule BFLA	Schedule BFLA Sl. No. 1xiii should be equal to Sl. No. (5xiv of schedule CYLA)
497.	Schedule BFLA	Schedule BFLA Sl. No. 1xiv should be equal to Sl. No. (5xv of schedule CYLA)
498.	Schedule BFLA	Schedule BFLA Sl. No. 1xv should be equal to Sl. No. (5xvi of schedule CYLA)
499.	Schedule BFLA	Schedule BFLA Sl. No. 2(xiv) should be equal to Sl. No. 11(xvi) of CFL
500.	Schedule BFLA	Schedule BFLA Sl. No. 3xvi should be equal to sum of Sl. No. (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)
501.	Schedule BFLA	Schedule BFLA Sl. No. 4xvi should be equal to sum of Sl. No. (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv)
502.	Schedule BFLA	Schedule BFLA Sl. No. 2(vi + vii + viii + ix + x + xi + xii) should be equal to Sl. No. 9(xvi) + 10(xvi) of CFL
503.	Schedule BFLA	Schedule BFLA Sl. No. 2(ii+iii+iv+v) "Brought forward Business Loss other than Speculation and specified business loss" should be equal to Sl. No. xv (5+6+7+8) "Adjustment of above losses in Schedule BFLA " of CFL
504.	Schedule CFL	Current year Speculative loss in CFL should be equal to amount mentioned in field "speculative loss" of schedule BP
505.	Schedule CFL	Current year loss from specified business in schedule CFL should be equal to amount mentioned in field "Income from specified business u/s 35AD" of schedule BP
506.	Schedule CFL	Current year STCG loss in Sch CFL at Sl. No. 9xvii should be equal to Table E (2x+3x+4x+5x) of Sch CG

507.	Schedule CFL	Current year LTCG at Sl. No. 10xvii loss in Sch CFL should be equal to Table E (6x+7x+8x) of Sch CG
508.	Schedule CFL	Current year HP loss at Sl. No. 4xvii in CFL should be equal to Sl. No. 2xvii of Sch CYLA
509.	Schedule CFL	Current year loss from owning & maintaining racehorses at Sl. No. 11xvii in schedule CFL should be equal to Sl. No. 8e of Sch OS
510.	Schedule CFL	Current Year Loss from life insurance business u/s 115B in CFL should be equal to sl. No E(iv) of schedule BP
511.	Schedule CFL	Current year Loss from Business & Profession (other than loss from Insurance business u/s 115B, loss from speculative business and specified business) i.e Sl. No. (xvii)5c in CFL should be equal to 3xviii of schedule CYLA
512.	Schedule CFL	In schedule CFL, amount at Sl. No. 5b can be entered only if, assessee is opting for taxation u/s 115BAA
513.	Schedule CFL	In Schedule CFL, 5c should be equal to 5a- 5b
514.	Schedule CFL	In Schedule CFL, value at sl.no. xix should be equal to xvii - xviii
515.	Schedule CFL	Total of brought forward losses should be equal to amount provided in individual AY fields
516.	Schedule UD	In schedule UD, amount at Sl. No. 3a can be entered only if, assessee is opting for taxation u/s 115BAA
517.	Schedule UD	In Schedule UD, value at Sl. No. 4 cannot be more than sl.no. 3- Sl. No. 3a in any of the row
518.	Schedule UD	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- Sl. No. 3a – Sl. No. 4
519.	Schedule UD	In Schedule UD, value at Sl. No. 8 should be equal to Sl. No. 6 - Sl. No. 7
520.	Schedule UD	In Schedule UD, sum of individual row should match with value at total fields for all columns i.e. column 3 to 8

521.	Schedule UD	In Schedule UD, value at Sl. No. 5 for current assessment year should not exceed the value mentioned at Sl. No. 12iii of Schle BP
522.	Schedule ICDS	Schedule ICDS Sl. No. 11 should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive
523.	Schedule ICDS	In Schedule ICDS column 5 -Net effect should match with (Column 3- column 4) for all fields.
524.	Schedule 80GGC	In Part A General, "115BAB/ 115BA" is selected for the question "Have you opted for taxation under section 115BA/115BAA/115BAB" or 115BAB/ 115BA is selected for the question "If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year?" then Schedule 80GGC is not to be filled.
525.	Schedule 80GGC	In Schedule 80GGC, if Sl. No. iii is greater than '0', then Sl. No. iv to ix are not required to be filled
526.	Schedule 80GGC	In Schedule 80GGC, Sl. No. X is not equal to sum of Sl. No. iii Contribution in cash and Sl. No. iv Contribution in other mode
527.	Schedule 80GGC	In Schedule 80GGC, Sl. No. A " Contribution in cash" is not equal to total of column iii
528.	Schedule 80GGC	In Schedule 80GGC, Sl. No. B " Contribution in other mode" is not equal to total of column iii
529.	Schedule 80GGC	In Schedule 80GGC, Sl. No. C "Total Contribution " is not equal to total of column x
530.	Schedule 80GGC	If Gross Total Income in Part B TI is zero, Sl. No. D "Eligible amount of Contribution" cannot be more than 0
531.	Schedule 80GGC	If deduction under section 80GGC claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80GGC

532.	Schedule 80IAC	Schedule 80IAC, Amount of deduction claimed is more than zero but remaining fields are not filled up
533.	Schedule 80IAC	Schedule 80IAC, Amount of deduction can be claimed by entities whose date of incorporation is after 01st April, 2016
534.	Schedule 80IAC	Schedule 80IAC will be enabled only when the taxpayer has selected "Yes" in the field "Whether you are recognized as start up by DPIIT" in Part A general.
535.	Schedule 80IAC	Value claimed in 80-IAC field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-IAC at Sl.No 6.
536.	Schedule 80IAC	Deduction u/s 80-IAC claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80-IAC" is not filled
537.	Schedule 80LA	Schedule 80LA, Amount of deduction claimed is more than zero but section under which the deduction claimed is not selected
538.	Schedule 80LA	Schedule 80LA, Amount of deduction claimed at Sl. No. 8 is more than zero but remaining field at Sl. No. 1 to 7 is not filled up
539.	Schedule 80LA	In schedule 80LA, type of entity should be enabled based on the sub-section under which the deduction is claimed
540.	Schedule 80LA	In schedule 80LA, type of income of the unit should be enabled based on the sub-section under which the deduction is claimed
541.	Schedule 80LA	Value claimed in 80-LA(1) field in Schedule VI A at Sl.No. 2d cannot be higher than the value in Schedule 80-LA at Sl.No 8.
542.	Schedule 80LA	Deduction u/s 80LA(1) claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80LA" is not filled!
543.	Schedule 80LA	Value claimed in 80-LA(1A) field in Schedule VI A at Sl.No. 2d cannot be

		higher than the value in Schedule 80-LA at Sl.No 8.
544.	Schedule 80LA	Deduction u/s 80LA(1A) claimed in "Schedule VI-A" at sl.no.2d but "Schedule 80LA" is not filled!
545.	Schedule SI	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in Sl. No. 2a schedule OS, after reducing applicable DTAA income, if any.
546.	Schedule SI	In schedule SI, 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in Sl. No. 2b of schedule OS
547.	Schedule SI	In schedule SI, Income at "115BBG (a) Tax on Transfer of carbon credits" in schedule SI should match with amount of income offered in Sl. No. 3e of schedule BP
548.	Schedule SI	In schedule SI, Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in Sl. No. 3d of schedule BP
549.	Schedule SI	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in Sl. No. 2e of schedule OS
550.	Schedule SI	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG-DTAA fields
551.	Schedule SI	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero

552.		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% in schedule SI should be equal to corresponding income in Sl. No. 5vi of schedule BFLA
553.		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% in Schedule SI should be equal to corresponding income Sl. No. 5vii of schedule BFLA
554.		Schedule SI	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in Sl. No. 5xi of schedule BFLA
555.		Schedule SI	Sum of income u/s (i) 112 proviso (LTCG on listed securities/ units without indexation), (ii) 112(1)©(iii) (LTCG for non-resident on unlisted securities), (iii)112A (LTCG on sale of shares on which STT is paid), (iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB), (v)115AC(1)(c) (LTCG for non-resident on bonds/GDR), (vi)115AD(1)(b)(iii)-LTCG by FII, (vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), (viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, (ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x schedule BFLA

556.	Schedule SI	Total of Income (i) of schedule SI should match with sum of individual line items
557.	Schedule SI	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI
558.	Schedule SI	115B income from life insurance business in schedule SI should be equal to balance income post BFLA i.e Sl. No. 5(iii)
559.	Schedule SI	In schedule SI, amount of special income u/s 115BBH (Income from transfer of virtual digital asset)- Income under head business or profession, offered in schedule SI should match with amount offered in Sl. No. 3f of schedule BP
560.	Schedule SI	In schedule SI, 115BBJ (Income by way of winnings from Online games) should match with corresponding income offered in sl. No 2a schedule OS, after reducing applicable DTAA income , if any
561.	Schedule EI	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
562.	Schedule EI	In Schedule EI, Sl. No. 6 should be equal to sum of Sl.no 1 + 2(v) + 3 + 4 + 5
563.	Schedule EI	In Schedule EI, Sl. No. 2v should be equal to sum of Sl. No. i-ii-iii+iv
564.	Schedule EI	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. 40 of Schedule BP
565.	Schedule EI	In Schedule EI, in total of Other exempt income at Sl. No. 3, should be equal to value entered in individual columns.

566.	Schedule EI	In Schedule EI, 'Total income not chargeable to tax as per DTAA' at Sl. No. 4 should be equal to the total of amount entered in "Amount of Income"
567.	Schedule EI	In Schedule EI at Sl. No. 3, if amount mentioned for section 10(23FF) is more than zero please ensure to file form 10-II
568.	Schedule EI	In Schedule EI at Sl. No. 3, if amount mentioned for section 10(4D) is more than zero please ensure to file form 10-IG or form 10-IK
569.	Schedule EI	Dividend income as per schedule EI is not matching with dividend income in Schedule BP
570.	Schedule PTI	In Schedule PTI, Col. 9 should be equal to Col. 7-8
571.	Schedule PTI	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai + aii
572.	Schedule PTI	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi + bii
573.	Schedule PTI	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a + b
574.	Schedule PTI	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
575.	Schedule MAT	In Schedule MAT, Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If Flag is "No" then Sl. No. 8a & 8b should be greyed off and not allowed be filled
576.	Schedule MAT	The value at field (7) of schedule MAT should be equal to sum of Sl. No. (4+ 5n – 6l).
577.	Schedule MAT	In Schedule MAT, Sl. No. 9. Deemed total income under section 115JB should be sum of (7 + 8e – 8j)

578.	Schedule MAT	In Schedule MAT, Sl. No. 5n should be sum of Sl. No. 5a to 5m
579.	Schedule MAT	In Schedule MAT, Sl. No. 6l should be sum of Sl. No. 6a to 6k
580.	Schedule MAT	In Schedule MAT, Sl. No. 5a should be minimum of Sl. No. 54 & 55 of Schedule P&L and value entered at Sl. No. 5a of schedule MAT
581.	Schedule MAT	in Schedule MAT Sl. No. 8A. e should be sum of Sl. No. 8Aa to 8Ad
582.	Schedule MAT	in Schedule MAT Sl. No. 8B. j should be sum of Sl. No. 8f to 8i
583.	Schedule MAT	As per section 115JB assessee is not liable to compute MAT, if opting for tax regime under section 115BAA or 115BAB
584.	Schedule MAT	in Schedule MAT Sl. No. 9b should be equal to Sl. No. (9- 9a)
585.	Schedule MAT	In Schedule MAT, SL. No. 4 - "Profit after tax as shown in the Profit and Loss Account" should be equal to Sl. No. 56 - "Part A-P&L / Part A-P&L-Ind AS
586.	Schedule MATC	IN Schedule MATC Sl. No. 1, Tax under section 115JB in assessment year 2024-25 should be equal to 1d of PART B-TTI
587.	Schedule MATC	In Schedule MATC, Sl. No. 2 should be equal to Sl. No. 2f of Part BTTI
588.	Schedule MATC	In Schedule MATC, Sl. No. 3 should be equal to Sl. No. 2-1. This rule is applicable only if 2 is greater than 1, otherwise Sl. No. 3 = 0
589.	Schedule MATC	In Schedule MATC, Sl. No. 3 should be equal to zero when Sl. No. 2 is less than or equal to 1
590.	Schedule MATC	In Schedule MATC, Sl. No. 5 Amount of tax credit under section 115JAA utilized during the year should be equal to Total of item no. 4c(xvii)

591.	Schedule MATC	In Schedule MATC, Sl. No. 6 Amount of MAT liability available for credit in subsequent assessment years should be equal to Total of item no. 4Dxvii.
592.	Schedule MATC	If taxpayer is opting for tax regime under section 115BAA or 115BAB, then MATC should not be filled
593.	Schedule MATC	In Schedule MATC, sum of individual row should match with value at total fields for all columns i.e. (i) Col. B1 (ii) Col. B2 (iii) Col. B3 (iv) Col. C (v) Col. D
594.	Schedule BBS	The date entered in schedule BBS should be between 01/04/2023 to 31.03.2024 for AY 2024-25
595.	Schedule BBS	In Schedule BBS, Surcharge should be equal to 12% of amount of Additional income tax payable under section 115QA
596.	Schedule BBS	In Schedule BBS, Health & Education cess should be equal to 4% of amount of Additional income tax payable + Surcharge
597.	Schedule BBS	In Schedule BBS, total tax payable should be equal to the sum of Additional income tax payable + Surcharge + Health & education cess
598.	Schedule BBS	In Schedule BBS, Additional Income Tax + Interest payable should be consistent with sum of Total tax payable+ Interest payable u/s 115QB
599.	Schedule BBS	In Schedule BBS, the net tax payable should be. Equal to the difference of additional income tax+ interest payable – Tax & Interest paid (If Positive)
600.	Schedule BBS	In Schedule BBS, the net tax Refundable should be equal to the difference of additional income tax+ interest payable – Tax & Interest paid (If Negative)

601.	Schedule TPSA	In Schedule TPSA, Income tax payable should be 18% of amount of primary adjustment
602.	Schedule TPSA	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable
603.	Schedule TPSA	In Schedule TPSA, Health & Education cess should be 4% of amount of Additional income tax payable + Surcharge
604.	Schedule TPSA	In Schedule TPSA, total additional tax payable should be sum of Additional income tax payable + Surcharge + Health & education cess
605.	Schedule TPSA	In Schedule TPSA, the amount in taxes paid should be equal to the sum of amount deposited
606.	Schedule TPSA	In Schedule TPSA, the net tax payable should be equal to the difference of total additional tax payable and taxes paid
607.	Schedule TPSA	In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" schedule TPSA cannot be blank
608.	Schedule TPSA	In schedule TPSA, Date at which tax is deposit cannot be after System Date
609.	Schedule 115TD	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2u
610.	Schedule 115TD	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii
611.	Schedule 115TD	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]
612.	Schedule 115TD	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]
613.	Schedule 115TD	In Schedule 115TD, assessee has entered Accreted income u/s 115TD

		and field Sr.no. 9 "Specified date u/s 115TD" is blank
614.	Schedule 115TD	Income entered in return and tax is not computed on the same
615.	Schedule FSI	In schedule FSI, Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)
616.	Schedule FSI	Schedule FSI is not applicable for non-residents
617.	Schedule FSI	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)
618.	Schedule FSI	If tax relief is claimed against House Property in Schedule FSI 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
619.	Schedule FSI	If tax relief is claimed against Business or Profession in Schedule FSI then amount shown in Business Income in Sl. No. D of Trading Account + Positive values of Sl. No. 14 of schedule Profit and loss should not be less than the amount of income shown under Business or Profession in Schedule FSI
620.	Schedule FSI	If tax relief is claimed against Capital Gains in Schedule FSI then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
621.	Schedule FSI	If tax relief is claimed against other sources in Schedule FSI then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources
622.	Schedule TR	In schedule TR, Sl. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" should be equal to total of column d "Total tax relief available"

		wherever section 90/90A is selected in column e "Section under which relief claimed"
623.	Schedule TR	In schedule TR, Sl. No. 3, Total Tax relief available in respect of country where DTAA is not applicable should be equal to total of column d "Total tax relief available" wherever section "91" is selected in column e "Section under which relief claimed"
624.	Schedule TR	In schedule TR, Sl. No. 2+3 is should be equal to sum total of column 1d
625.	Schedule TR	Schedule TR is not applicable for non residents
626.	Schedule TR	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
627.	Schedule TR	In Schedule TR, Col d Total tax relief available should be equal to total of Col. E of Schedule FSI in respect of each country
628.	Schedule GST	If "GSTIN No." is filled then "Annual Value of Outward Supplies as per the GST Return Filed" is to be mandatorily filled.
629.	Schedule GST	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled then "GSTIN No." is to be mandatorily filled.
630.	Part B – TI	In "Schedule PART B – TI", value of '2v' "Total" should be equal to the sum of (2i + 2ii + 2iii + 2iv)
631.	Part B – TI	In "Schedule PART B – TI", value of '3a(v)' "Total Short-term" should be equal to the sum of (ai + aii + aiii + aiv).
632.	Part B – TI	In "Schedule PART B – TI", value of '3b(iv)' Total Long-term should be equal to the sum of (bi + bii + biii)
633.	Part B – TI	In "Schedule PART B – TI", value of '3c' "Total capital gains" should be equal to the sum of (3av + 3biv)

634.	Part B – TI	In "Schedule PART B – TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)
635.	Part B – TI	In schedule -Part B TI the value in pt. 5 should be EQUAL TO total of pt. (1 + 2v + 3e+ 4d)
636.	Part B – TI	In "Schedule PART B – TI", value of '1' 'Income from house property' is greater than 0 but schedule HP Not filled
637.	Part B – TI	In "Schedule PART B – TI", value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A38 of Schedule-BP"
638.	Part B – TI	In schedule Part B-TI, Sl. No. 3ai "Income claimed in Short term chargeable @15%" >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG
639.	Part B – TI	In schedule Part B-TI, Sl. No. 3aii Income claimed in Short term chargeable @30% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iii of item E of schedule CG
640.	Part B – TI	In schedule Part B-TI, Sl. No. 3aiii, Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iv of item E of schedule CG
641.	Part B – TI	In schedule Part B-TI, Sl. No. 3aiv-Income claimed in STCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9v of item E of schedule CG
642.	Part B – TI	In schedule Part B-TI, Sl. No. 3bi-Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be

		equal to equal to 9vi of item E of schedule CG
643.	Part B – TI	In schedule Part B-TI, Sl. No. 3bii-Income claimed in Long term chargeable @20%>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG
644.	Part B – TI	In schedule Part B-TI, Sl. No. 3biii-Income claimed in LTCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9viii of item E of schedule CG
645.	Part B – TI	If Sl. No. 4a of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4a of schedule - Part B TI should be equal to Sl. No. 6 of Sch OS
646.	Part B – TI	If Sl. No. 4b of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4b of schedule - Part B TI should be equal to Sl. No. 2 of Sch OS
647.	Part B – TI	If Sl. No. 4c of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4c of schedule -Part B TI should be equal to Sl. No. 8e of Sch OS
648.	Part B – TI	In Part B-TI Sl. No. 6 Losses of current year set off against income from all the heads should be equal to total of "2xvii", "3xvii " and "4xvii of Schedule CYLA
649.	Part B – TI	The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA
650.	Part B – TI	In part B-TI, the value of GTI (pt9) should be equal to pt. 5 (Total)- pt. 6(Losses of current year set off

		against 5) – pt. 8(Brought forward losses set off against 7) or "0" whichever is higher
651.	Part B – TI	If Deduction u/s 10AA is claimed in Part B TI, Schedule 10AA shall be filled
652.	Part B – TI	In schedule Part B -TI, Total Income" should be same "Total of (GTI minus Chapter VI-A deductions & deduction u/s 10AA) after considering rounding-off"
653.	Part B – TI	If Deductions claimed at Point No. 11b of "Part B TI" then "Schedule VI-A Part C" should be filled!
654.	Part B – TI	In schedule part BTI- Deduction u/s 10AA should be consistent with the deduction mentioned in schedule 10AA'but cannot exceed Sl. No. 9-10-11c of Part B TI
655.	Part B – TI	In Part B-TI, Sl. No. 16 .Net agricultural income/ any other income for rate purpose should be equal to Sl. No 2v of schedule EI
656.	Part B – TI	In schedule part B TI, deduction under chapter VI-A, Part-C should be equal to Sl. No. 2 of schedule VI-A but cannot exceed ii5 of schedule BFLA as reduced by presumptive income u/s 44AE "37(i) of schedule BP
657.	Part B – TI	In "Schedule PART B – TI", value at field '11(c)' "Total (11a + 11b)" should be equal to "11a + 11b" (limited to 9-10).
658.	Part B – TI	In "Schedule PART B – TI", value of '2ii' Profits and gains from speculative business should be equal to "E3(ii)" at table "E of Schedule BP."
659.	Part B – TI	In "Schedule PART B – TI", value of '2iii' Profits and gains from specified business should be equal to "E3(iii)" at table "E of Schedule BP."
660.	Part B – TI	Income offered u/s 115BBF, 115BBG, 115BBH & 115B in Sl. No. 2(iv) of Part B TI should be equal to sum total

			of value at field (A3d), (A3e), (A3f) & 3iv of Table E of schedule BP.
661.	Part B – TI		In Part BTI, deemed income under section 115JB should be equal to Sl. No. 9 of Schedule MAT
662.	Part B – TI		In schedule part B TI, deduction under chapter VI-A, Part B should be equal to Sl. No. 1 of schedule VI-A
663.	Part B – TI		In Part B TI, the value in Pt 17- Losses of current year to be carried forward should be equal to sum total of row xix of Schedule CFL OR If the return is filed u/s 139(4) - after due date, carry forward of current year losses other than HP loss will not be allowed.
664.	Part B – TI		In Schedule part B TI, Sl. No. 14 Income chargeable to tax at special rate under section 111A, 112, 112A etc, should be consistent with sum total of special incomes of Schedule SI
665.	Part B – TI		In schedule Part B -TI, Sl. No. 15 "Income chargeable to tax at normal rates" is not matching with the difference of Sl. No. 13- Sl. No. 14 after considering rounding-off"
666.	Part B – TI		In "Schedule PART B – TI", value of '1' 'Income from house property' should be equal to value at "Sl. No. 3 of Schedule-HP"
667.	Part B – TI		In Part B-TI, SL. No. 10 - Income chargeable to tax at special rate under section 111A, 112,112A etc. included in 9 should be equal to total of Sl. No. (i) of schedule SI
668.	Part B – TI		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
669.	Part B – TI		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'.
670.	Part B – TTI	In Part B TTI Sl. No. 2b should be equal to total of Col.(ii) of Schedule SI
671.	Part B – TTI	Tax credit shown by assessee in Part B-TTI/ Tax Paid schedule shall be consistent with the claims made in schedules IT
672.	Part B – TTI	In Part B TTI, the value in pt. 2c should be equal to the total of (2a + 2b)
673.	Part B – TTI	In Part B TTI, the value in pt. 2f should be equal to total of (2c + 2diii +2e)
674.	Part B – TTI	Tax Relief claimed under Section 90/90A in Part B TTI at Sl. No. 6a should be equal to amount entered in sl. No 2 of Schedule TR.
675.	Part B – TTI	Tax Relief claimed under Section 91 in Part B TTI at Sl. No. 6b should be equal to amount entered in sl. No 3 of Schedule TR.
676.	Part B – TTI	"Total Tax Relief" in Part B TTI at Sl. No. 6c should be same as the sum of (Relief u/s 90/90A at Sl. No. 6a and Relief u/s 91 at Sl. No. 6b).
677.	Part B – TTI	In Part B TTI, the value in pt. 8e should be equal to total of (8a + 8b + 8c+8d).
678.	Part B – TTI	In Part B TTI, the value in pt. 9 should be equal to the total of (7 + 8e)
679.	Part B – TTI	In Part B TTI, the value in point 10e should be equal to (10a+10b+10c+10d).
680.	Part B – TTI	IFSC under "Bank Details" should tallied with the RBI database
681.	Part B – TTI	Schedule Part-B TTI, Sl. No. 12 should be equal to the sum of Sl. No. 10e- 9 (only if the difference is positive)
682.	Part B – TTI	If in Schedule Part-B TTI, Sl. No. 11 should be equal to the sum of Sl. No.

		9-10e (only if the difference is positive)
683.	Part B – TTI	In "PART B- TTI", value at Sl. No. '3' "Gross tax payable" should be equal to higher of value at Sl. No. 1d "Total Tax Payable on deemed total income u/s 115JB" or value at Sl. No. 2f "Gross tax liability"
684.	Part B – TTI	In Schedule Part BTTI, Tax payable after credit u/s 115JAA at Sl. No. 5, should be equal to sum of Sl. No. 3 - 4
685.	Part B – TTI	In "PART B- TTI", value at Sl. No. '7' "Net tax liability" should be equal to value of Sl. No. 5 – Sl. No. 6c
686.	Part B – TTI	The value in pt. 1a -Tax payable on deemed total income under section 115JB should be equal to Value at Sl. No. 10 of Schedule MAT
687.	Part B – TTI	In Part B TTI, Sl. No. 4 "Credit under section 115JAA of tax paid in earlier years" should be equal to Sl. No. 5 of Schedule MATC
688.	Part B – TTI	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years cannot be claimed if Sl. No. 2f is less than Sl. No. 1d
689.	Part B – TTI	"Total Tax Payable on Deemed Total Income u/s 115JB" should be equal to sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).
690.	Part B – TTI	In "Schedule Part B TTI" point "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2023 and 31/03/2024.
691.	Part B – TTI	In "Schedule Part B TTI" Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2024 for A.Y 2024-25.

692.	Part B – TTI	In Schedule Part B-TTI, Sl. No. 10c "TCS" should be equal to the sum of column 7(i) of Schedule TCS
693.	Part B – TTI	In Schedule Part B-TTI, Sl. No. 10b "TDS" should be equal to the sum of column 9 of Schedule TDS 1 & Schedule TDS 2
694.	Part B - TTI	In Schedule Part B-TTI, Sr.no. 13 - "Net tax payable on 115TD income including interest u/s 115TE " should match with Sl. No. 12 of Schedule 115TD.
695.	Schedule IT	In Schedule IT, Total of col 5 Tax Paid/Amount should be equal to sum of individual values
696.	Schedule TDS	In Schedule TDS (As per Form 16A/16B/16C/16D)/TCS, year of tax deduction cannot be '0' / 'null' if there is a claim brought forward of TDS
697.	Schedule TDS	In Schedule TDS -1 or TDS 2 total of "TDS Credit claimed this year" should be equal to sum of individual values
698.	Schedule TDS	In Schedule TDS -1 or TDS-2, Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows
699.	Schedule TDS	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col. No. 11
700.	Schedule TDS	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), if TDS is claimed then Corresponding Income/ withdrawals offered – "Gross Amount " and "Head of Income" is to be mandatorily filled.

701.	Schedule TDS	In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), if TDS is claimed then Corresponding Income offered – "Gross Amount " and "Head of Income" is to be mandatorily filled.
702.	Schedule TDS	TDS Claimed from the other person, shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor)
703.	Schedule TDS	In Schedule TDS 1 & TDS 2, TDS credit relating to other person is selected but the PAN of other person is not provided or TDS credit is claimed in other person's hand but PAN of other person is not provided
704.	Schedule TDS	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled
705.	Schedule TDS	In Schedule TDS, applicable dropdown in column 2 should be selected
706.	Schedule TDS	In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8 - 9 - 10
707.	Schedule TCS	In Schedule TCS, "The Amount of TCS claimed this year" Column 7 cannot be more than "Tax collected"
708.	Schedule TCS	In Schedule TCS total of col 7(i) "Claimed in own hands" should be equal to sum of individual values
709.	Schedule TCS	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
710.	Schedule TCS	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 any other person in schedule TCS
711.	Schedule TCS	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
712.	Schedule TCS	In Schedule TCS, applicable dropdown in column 2(i) should be selected
713.	Schedule TCS	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided
714.	Schedule TCS	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7
715.	Schedule 80G	If deduction under section 80G claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80G
716.	Schedule 80G	In Sch 80G Donee PAN cannot be same as "Assessee PAN" or "PAN at Verification"
717.	Schedule 80G	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) cannot be more than value at field "Total Donations"(E in Schedule 80G)
718.	Schedule 80G	In Sch 80G, Sl. No. A, B, C & D Amount donated in cash should not exceed Rs. 2000
719.	Schedule 80G	In Sch 80G, Total Donation at point A, B, C & D should be equal to the sum of Donation in Cash and Donation in other mode.
720.	Schedule 80G	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii + Biii + Ciii + Diii)
721.	Schedule 80G	Assessee is claiming deduction u/s 80G more than qualifying limit.

722.	Schedule 80G	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
723.	Schedule 80G	In Schedule VIA, value at Sl. No. 1a of system calculated value of 80G should match with value at eligible donation at Sl. No. E in Schedule 80G
724.	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.
725.	Schedule 80GGA	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)
726.	Schedule 80GGA	In Sch 80GGA, Amount donated in cash should not exceed Rs. 2000
727.	Schedule 80GGA	In Sch 80GGA Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"
728.	Schedule 80GGA	If deduction u/s 80GGA is claimed in Sch VI A, details shall be provided in Schedule 80GGA
729.	Schedule 80-IA	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c)
730.	Schedule 80-IB	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to f)
731.	Schedule 80IC/IE	Schedule 80-IC/80IE Sl. No. e should be equal to sum of Sl. No. a to dh
732.	Schedule 80IC/IE	Schedule 80-IC or 80IE Sl. No. dh should be equal to sum of Sl. No. (da + db + dc + dd + de + df + dg)
733.	Schedule 10AA	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
734.	Schedule VI-A	Value claimed in 80-IA field in sch VI A at Sl. No. 2e cannot be higher than the value in Sch 80-IA at Sl. No. 2d
735.	Schedule VI-A	Assessee cannot claim deduction u/s 80IA in Sl. No. 2e of schedule VI-A without filling Schedule 80IA

736.	Schedule VI-A	Value claimed in 80-IB at Sl. No. 2h of Sch VI A cannot be higher than the value in Sch 80-IB at "Sl. No. e"
737.	Schedule VI-A	In schedule VI-A, Sl. No. 2h – Deduction u/s 80-IB cannot be claimed unless schedule 80-IB is filled
738.	Schedule VI-A	Value claimed in 80-IC or 80IE at Sl. No. 2j in Sch VI A cannot be higher than the value in Sch 80-IC/80IE (Sl. No. e)
739.	Schedule VI-A	In schedule VI-A, Sl. No. 2j, Deduction u/s 80-IC/IE cannot be claimed unless schedule 80-IC/IE is filled.
740.	Schedule VI-A	In Schedule VI-A Sl. No. 3 should be equal to total of Sl. No. 1 & 2
741.	Schedule VI-A	In Schedule VI-A Sl. No. 1 "Total Deduction under Part B (a + b + c + d)" should be equal to sum of Sl. No. a "80G" + b "section 80GGB" + Sl. No. c "section 80GGA" + Sl. No. d "section 80GGC"
742.	Schedule VI-A	In Schedule VIA Sl. No. 1 "Total Deduction under Part B (a + b + c + d)" should be equal to sum of Sl. No. a "80G" + b "section 80GGB" + Sl. No. c "section 80GGA" + Sl. No. d "section 80GGC"
743.	Schedule VI-A	Sl. No.1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income.
744.	Schedule VI-A	In schedule VIA, date of distribution of dividend cannot be after "one month prior to the date for furnishing the return of income under sub-section (1) of section 139" for deduction claimed under section 80M
745.	Schedule VI-A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together
746.	Schedule VI-A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?" is selected as "Yes"

747.	Schedule VI-A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?" is selected as "No"
748.	Schedule VI-A	Deduction claimed u/s 80M cannot exceed dividend income offered in schedule OS and schedule BP subject to maximum of balance income at sl. no. xiii(5) and ii(5) of schedule BFLA
749.	Schedule VI-A	Foreign company cannot claim deduction u/s 80M
750.	Schedule VI-A	Deduction u/s 80PA shall not be allowed if the nature of business code is selected other than 1001 to 1018 from schedule nature of business
751.	Schedule VI-A	In schedule VI-A if deduction u/s section 80M is claimed then it is mandatory to select one of the options from dropdown as Schedule OS or Schedule BP as applicable
752.	Schedule VI-A	In Schedule VI-A, to claim Deduction u/s 80PA, "Yes" should be selected to question "Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956?" in Part A-General
753.	Schedule VI-A	In Schedule VI-A, Deduction u/s 80GGB is not allowed if type of company is selected as foreign company.
754.	Schedule VI-A	If opting for lower taxation under section 115BA, following deductions cannot be claimed: (i) Schedule 10AA or (ii) Schedule 80 or (iii) Part C deductions under chapter VI-A other than 80JJAA
755.	Schedule VI-A	If opting for lower taxation under section 115BAB, following deductions cannot be claimed: (i) Schedule 10AA or (ii) Schedule 80 or

		(iii) Part B & C deductions under chapter VI-A other than 80JJAA or 80M
756.	Schedule VI-A	If opting for lower taxation under section 115BAA, following deductions cannot be claimed: (i) Schedule 10AA or (ii) Schedule 80 or (iii) Part B & C deductions under chapter VI-A other than 80JJAA and 80LA(1A) or 80M.
757.	Schedule VI-A	In Schedule VI-A Sl. No. 2"Part C - Deduction in respect of certain incomes" should be equal to total of Sl. No. e "section 80-IA" to Sl. No. p "section 80PA"
758.	Verification	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down
759.	Verification	In case of domestic company, PAN entered at "Verification" should match with any of the PAN entered at "Key persons"

2.2   Category B:

Table 3: Category B Rules

S. No.	Schedule	Scenarios
1.	Part A - General Information	If assessee is liable to audit u/s 44AB, then it is mandatory to file tax audit report u/s 3CA-3CD / Form 3CB-3CD online.
2.	Part A - General Information	if income declared in section 44AD then it is mandatory to upload Audit report u/s 44DA in Form 3CE on or before due date.

3.	Part A - General Information	If deduction under subsection (2AB) of section 35 of the Act relating to in-house scientific research and development facility then Form 3CLA-Report from an accountant is required to be filed
4.	Schedule BP	Dividend income mentioned in Schedule OS or Schedule EI is more than income reduced from schedule BP
5.	Schedule CYLA	In Schedule CYLA, income is available for setoff of losses but house property loss is not fully get setoff
6.	Schedule CYLA	In Schedule CYLA, income is available for setoff of losses but business loss is not fully get setoff
7.	Schedule CYLA	In Schedule CYLA, income is available for setoff of losses but OS loss is not fully get setoff
8.	Schedule TDS	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. Further, ensure that all the receipts / income on which credit is claimed as per 26AS are appearing in the return.

2.3   Category D:

Table 4: Category D Rules

S. No.	Schedule	Scenarios
1	Part A - General Information	In case assessee is showing capital gain/loss on slump sale basis, form 3CEA is required to be uploaded on or before due date.
2	Part A - General Information	If assessee is liable to audit u/s 92E as per the Income Tax Return, then Form 3CEB is required to be uploaded on or before due date.
3	Schedule BP	If assessee showed income under tonnage scheme but form 66 is not yet filed.
4	Schedule BP	In schedule BP, income offered u/s 44DA at Sl. No. 36(viii) should be equal to income as per form 3CE (Income will be increased if amount is more in Form 44DA)
5	Schedule BP	In schedule BP, income offered u/s "Chapter-XII-G (tonnage)" should be equal to income as per form 66 (Income will be increased if amount is more in Form 66)
6	Schedule OS	in schedule OS, Income offered u/s 115BBF have to mandatorily accompanied with form 3CFA, otherwise income will be chargeable at Normal rates

7	Schedule MAT	In schedule MAT Sl. No. 9 "Book Profits" should be equal to book profits at per Form 29B" Report under section 115JB of the Income-tax Act, 1961 for computing Book profits and Minimum Alternate Tax "(Income will be increased if amount is more in Form 29B)
8	Part B - TI	In Part BTI Part C - Deduction can be claimed if the return is filed on or before the due date specified u/s 139(1)
9	Part B -TI	In Part BTI, Sl. No. 12 "Deduction u/s 10AA" can be claimed only if the return is filed on or before the due date specified u/s 139(1)
10	Part B -TI	In Part B TI, Sl. No. 11B>0 and Value at field (l) of Part C -Deduction in Schedule VI-A is greater than ZERO and Form 10DA has not been filed
11	Part B -TTI	If assessed claiming relief u/s 90 & 91 then it is mandatory to file form 67
12	Part B -TTI	It is mandatory to file form 29B if tax as per MAT is more than tax as per Normal provisions of the act.
13	Schedule 80	Deduction u/s 80-IA or u/s 80-IB or u/s. 80 IC or u/s. 80IE is claimed but Form 10CCB is not filed / 10CCB is not filed within due date for the AY 2024-25 or date as extended
14	Schedule 10AA	Deduction u/s 10AA is claimed in the Income Tax Return but Form 56F is not yet filed
15	Schedule 10AA	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)
16	Schedule VI-A	Ensure filing of form 10CCF within specified due date in order to claim benefit of section 80LA/80lA(1A)"
17	Schedule VI-A	In schedule VI_A, deduction claimed u/s 80JJAA at Sl. No. 2l should be equal to amount mentioned in Form 10DA
18	Schedule VI-A	In schedule VI_A, deduction claimed u/s 80LA(1)/80LA(1A) at Sl. No. 2m/n should be equal to amount mentioned in Form 10CCF (Deduction will be reduced based on the entries in the form)
19	Schedule VI-A	In schedule VI_A, deduction claimed u/s 80IA at Sl. No. 2e should be equal to sum of amount mentioned in Form 10CCB
20	Schedule VI-A	In schedule VI_A, deduction claimed u/s 80IB at Sl. No. 2h should be equal to sum of amount mentioned in Form 10CCB
21	Schedule VI-A	In schedule VI_A, deduction claimed u/s 80IAB at Sl. No. 2f should be equal to sum of amount mentioned in Form 10CCB

22	Schedule VI-A	In schedule VI_A, deduction claimed u/s 80IAC at Sl. No. 2g should be equal to sum of amount mentioned in Form 10CCB
23	Schedule VI-A	In schedule VI_A, deduction claimed u/s 80IC/80ID at Sl. No. 2j should be equal to sum of amount mentioned in Form 10CCB
24	-	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

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	**Section 28**		
	the items falling within the scope of section 28	Sl. 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.	Sl. No. 5(b)	Form 3CD clause 16 (b)
	escalation claims accepted during the previous year	Sl. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sl. No. 5(d)	Form 3CD clause 16 (d)
	Section 36		

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)]	Sl. No. 6(c)	Form 3CD clause 20(a)
Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sl. 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)]	Sl. No. 6(k)	Form 3CD clause 20(b) Sum of (1+2+3+4+5) as mentioned below: 1) if Actual date or due date or both are blank or null or 0 then sum received from employees
		2) if Actual date is before FY (1st April 2023), then sum received from employees 3) if Actual date & due date are beyond the due date of filing of return then sum received from employees 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 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'
	Section 37		
	Expenditure of capital nature [37(1)]	Sl. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
	Expenditure personal of nature;[37(1)]	Sl. 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)]	Sl. 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;	Sl. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
	Any other penalty or fine;	Sl. 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;	Sl. 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	Sl. No. 7(i)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
Section 40		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sl. 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	Sl. 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	Sl. 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	Sl. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth tax[40(a)(iia)]	Sl. 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)	Sl. 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)]	Sl. No. 8A(h)	From Form 3CD,"Total of column "Amount Inadmissible" as per Sl. No. 21(c) of form 3CD
Section 40A		
Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system	Sl. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"

through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)		
Provision for payment of gratuity[40A(7)]	Sl. 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)]	Sl. No. 9(d)	Form 3CD, clause 21(f)
Section 43B (Allowable)		
Any sum in the nature of tax, duty, cess or fee under any law	Sl. 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	Sl. 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	Sl. 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 any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary	Sl. No. 10(e)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected

	co-operative agricultural and rural development bank		
	Any sum payable towards leave encashment	Sl. 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	Sl. No. 10(g)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and	Sl. No. 10(h)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(h) is selected

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

	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR, Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iia)"	Col. 2 of schedule ESR, Section 35(1)(iia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iia)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR, Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"

	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR, Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR, Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR, Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCC"	Col. 2 of schedule ESR, Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCC"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCD"	Col. 2 of schedule ESR, Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCD"

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

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

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

	Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCD"	Col. 3 of schedule ESR, Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCD"
Part A -OI	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"
	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC	Sr. No. 13 of Part A OI	Form 3CD clause 24 -total of "33AB" dropdown values or total of "33ABA" dropdown values or total of "33AC" dropdown values
Schedule OS	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)-total
	Dividend income as referred to in section 2(22)(e)	Sr. No. 1A(ii) of Schedule OS	Form 3CD clause 36A