



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

**ITR 2 – Validation Rules for AY 2026-27  
Version 1.0**

**26<sup>th</sup> May 2026**

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## Document Revision List

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# 1. Purpose

The Income Tax Department has provided free return preparation software in downloads page which are fully compliant with data quality requirements. However, there are certain commercially available software or websites that offer return preparation facilities as well. In order to ensure the data quality of ITRs prepared through such commercially available software, various types of validation rules are being deployed in the e-Filing portal, so that the data which is being uploaded are accurate and compliant to the validation rules to a large extent. The taxpayers are advised to review these validation rules to ensure that the software used by them is compliant with these requirements, to avoid rejection of return due to poor data quality or mistakes in the return. The software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers, who may use their software. Software providers may please note that these validation rules will be strictly monitored and enforced, and each rule will have to be complied strictly. In case of violations, the concerned return preparation utility/ software is liable to be blacklisted without any notice and such blacklisting will be published on the e-filing website. No return using blacklisted software will be permitted to be uploaded till the time the software provider is able to provide details of correction in software. This may cause avoidable inconvenience to the taxpayers and loss of reputation to software providers for which the Income Tax Department will not be responsible.

# 2. Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 2 for each defect as categorized below:

**Table 1: List of Category of Defect**

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

## Category A:

**Table 2: Category A Rules**

Sl. No.	Scenario
1.	Assessee should enter valid Mobile Number
2.	Name of the taxpayer does not match with the "Name" as per the PAN database. Please update the name as appearing in e-filing profile.
3.	Assessee claiming the benefit of senior citizen & super senior citizen, but the date of birth is not matching with PAN database/ Aadhaar database
4.	If the original return is filed under section 142(1) then revised return cannot be filed
5.	If "Whether you have held unlisted equity shares at any time during the previous year?" is selected as Yes, then the details should be filled.
6.	In Filing status, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as 'Yes' then Schedule Governed by Portuguese Civil Code should be mandatory.
7.	"Whether this return is being filed by a representative assessee?" is selected as Yes then details should be provided.
8.	Return is being filed by Representative Assessee, but the PAN quoted in Schedule Verification is not the same as the PAN who is trying to upload the return.
9.	In Part A General, "Are you filing return of income under the Seventh proviso to Section 139(1) " is selected as Yes then the respective details should be filled.
10.	"Whether you were Director in a company at any time during the previous year?" is selected as Yes then the respective details should be filled.
11.	First three alphabets should be as per list TAN codes on field TAN
12.	Once a proceeding is initiated u/s 148 or 153A or 153C, return cannot be filed u/s 139.
13.	In Part A General, "Are you filing return of income under clause (iv) of the Seventh proviso to Section 139(1) " is selected as Yes and drop-down is selected then the respective amounts should be filled.
14.	In Filing status, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as 'No' then Schedule Governed by Portuguese Civil Code should not be filed.
15.	In Part A General, "Whether you are FPI?" should be selected "Yes" for enabling the Schedule 115AD(1)(b)(iii)-Proviso
16.	In Part A general, if filed in response to a notice u/s 139(9)/142(1)/148 or order under section 119(2)(b) then unique number /Document Identification Number (DIN) and date of such notice/Order are mandatory

17.	Return which is getting filed should be as per role CD of the PAN
18.	Option for opting out of new tax regime is not available after due date of filing of return as mentioned u/s 139(1)
19.	Option for opting out of new tax regime is not available after due date of filing of return as mentioned u/s 139(1)
20.	Residents and not ordinarily residents cannot be FII/FPIs.
21.	Old Tax Regime cannot be selected after due date if filing u/s 139(1)
22.	In Schedule S, Sl. No. 1 Gross Salary (1a + 1b + 1c +1d + 1e + 1f) should be consistent with sum of Sl. No. 1a+1b+1c+1d+1e +1f
23.	In Schedule S, Sl. No. 2 Total Gross Salary (from all employers) should be sum of Sl. No. 1 +.... n
24.	In Schedule S, Sl. No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns
25.	In Schedule S, Sl. No. 4 Net Salary should be output of Sl. No. 2 - 3 - 3a
26.	In Schedule S, Sl. No. 5 Deductions u/s 16 (5a+5b+5c) should be equal to sum of 5a+5b+5c
27.	In Schedule S, Sl. No. 6 Income chargeable under Salaries should be output of Sl. No 4-5
28.	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head salary under sub head gratuity receipt and cannot exceed (i) Rs20 lakhs in case of Nature of employment is "Public Sector Undertaking", "PSU-Pensioners", "Others-Pensioners" or "Others". (ii)Rs 25 lakhs in case of Nature of employment is "Central Government", "State Government", "CG-Pensioners" or "SG-Pensioners"
29.	If old tax regime is selected, In Schedule S in Field 3 dropdown value of "Sec 10(13A)- Allowance to meet expenditure incurred on house rent " should not be more than (50% of dropdown value of "Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl. No. 1a of all employers of Schedule S.
30.	In Sch S in Field 3 dropdown value of "Sec 10(10B) Second proviso - Compensation under scheme approved by the Central Government " should not be more than dropdown value of "Compensation due/received by an assessee from his employer or former employer in connection with the termination of his employment or modification thereto" in Sl. No. 1c in Sch S or Rs. 500000/-
31.	In Schedule S in Field 3 Total value of allowances to the extent exempt u/s 10 excluding HRA u/s 10(13A) shall not exceed Sl. No. 1(a)+1(b)+1© (of all the employers) as reduced by House Rent Allowance (of all the employers)
32.	Sum of Drop downs in Sl. No. 1a of Schedule S should be equal to Sl. No. 1a

33.	Sum of Drop downs in Sl. No. 1b of Schedule Should be equal to Sl. No. 1b
34.	Sum of Drop downs in Sl. No. 1c of Schedule S should be equal to Sl. No. 1c
35.	Entertainment allowance 16(ii) will not be allowed for employees other than government.
36.	If old tax regime is selected, In Schedule Salary, Entertainment allowance (sl.no 5b) will be allowed only to the extent of Rs 5000 or 1/5 of basic salary whichever is less for Central Govt, State Government and PSU employees u/s 16(ii)
37.	In Schedule Salary, Professional tax u/s 16(iii) will be allowed only to the extent of Rs.5000/-
38.	In Schedule Salary, at Sl. No. 1a- (Salary as per section 17(1) - Gratuity shall not be allowed against more than one Employer.
39.	In Schedule Salary, at Sl. No. 1a- (Salary as per section 17(1) - Commuted pension shall not be allowed against more than one Employer.
40.	If old tax regime is selected, in schedule Salary, Standard deduction shall not be allowed more than the lower of Rs. 50,000 or Net Salary
41.	Sec 10(5)-Leave Travel concession/assistance received cannot be more than "Leave Travel Allowance" under Salary as per section 17(1).
42.	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary i.e., Sl. No. 1(a)+1(b)+1(c) (of all the employers)
43.	Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than Gross salary i.e. Sl. No. 1(a)+1(b)+1(c) (of all the employers)
44.	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)
45.	Sec 10(10AA)-Earned leave encashment cannot be more than "Leave Encashment" dropdown in salary as per section 17(1)
46.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000
47.	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed.
48.	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)

49.	In Schedule Salary, Section 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)
50.	Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)
51.	In Schedule Salary, same exempt allowance cannot be selected more than once.
52.	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed more than Rs. 55,000.
53.	In schedule S, if taxpayer selects other than central & state government in nature of employer & if he is claiming deduction u/s 10(10AA), then deduction u/s 10(10AA) should not be more than Rs. 25 lakh.
54.	If new tax regime is selected, then following allowances cannot be claimed as exempt (i.e. all these allowances should not be more than zero): "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" "Sec 10(17)- Allowance MP/MLA/MLC"
55.	If old tax regime is selected, the following allowances cannot be claimed as exempt (i.e. all these allowances should not be more than zero): "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"
56.	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400
57.	If new tax regime is selected, Entertainment allowance u/s 16(ii) cannot be claimed.
58.	If new tax regime is selected, Professional allowance u/s 16(iii) cannot be claimed.
59.	HUF cannot claim Income claimed for relief from taxation u/s 89A
60.	In Schedule Salary, Income claimed for relief from taxation u/s 89A cannot be claimed more than income offered in 1d

61.	Sum of Drop downs in Sl. No. 1d of Schedule S should be equal to Sl. No. 1d
62.	Exempt allowance u/s 10(10B) is claimed by Central Government employees, State government employees, CG-Pensioners, and SG- Pensioners
63.	In schedule salary, under nature of perquisites, income is given more than once against one dropdown, under each block.
64.	In schedule salary, under profit in lieu of salary, income is given more than once against one dropdown, under each block.
65.	In "Income from retirement benefit account maintained in a notified country u/s 89A" in country drop-down, one country cannot be selected more than one time.
66.	In Schedule Salary, Exempt allowance u/s 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme cannot exceed Rs.5,00,000
67.	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.
68.	In case of co-owned house property assessee's share and co-owner(s) share should be equal to 100 %.
69.	In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.
70.	Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero
71.	Municipal tax is not allowed where Gross rent received/ receivable/ lettable value is zero or null
72.	If old tax regime is selected, in schedule HP 'Interest on borrowed capital from HP' should not be more than 2 lakhs in case of self-occupied property.
73.	Value at field 3 should be equal to Sum of Sl. No. 1k+2k+2
74.	In case of type of property is let out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero
75.	In Schedule HP, Sl.no 1e - Annual Value should be output of SL.no (1a- 1d)
76.	In Schedule HP, Sl.no 1d -Total should be output of SL.no (1b+1c)
77.	In Schedule HP, Sl.no 1i -Total should be output of SL.no (1g+1h)
78.	In Schedule HP - Sl.no 1k Income from House Property (1f – 1i + 1j) should be equal to sum of 1f – 1i + 1j
79.	In Schedule HP, Sl.no 2 Pass through income should be equal to the amount of HP income mentioned in Schedule PTI

80.	In Schedule HP, more than two houses are claimed to be self-occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital cannot be claimed as deduction for more than two self-occupied properties
81.	If new tax regime is selected, Interest on borrowed capital cannot be claimed for "Self-Occupied" house property.
82.	In case of co-owned house property, Asseesee PAN & Co-owners PAN cannot be same
83.	Being Resident or Resident but not Ordinarily resident Individual question "Please select whether you want to claim the benefit u/s 115H or not" should be answered.
84.	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
85.	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
86.	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
87.	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
88.	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
89.	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
90.	In Schedule 112A, Total should be equal to the sum of individual rows
91.	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5
92.	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
93.	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long-term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
94.	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10
95.	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
96.	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
97.	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of individual rows
98.	Total of STCG should be equal to the individual breakup in Schedule CG
99.	Total of LTCG should be equal to the individual breakup in Schedule CG

100.	In Schedule CG, SL.no. C Income chargeable under the head "Capital Gain" should be equal to the sum of Sl. No. A9+B12
101.	In Schedule CG, Full Value of Consideration (Sl. No. A1aiii) is zero than expenses (Sl. No. A1b(iv)) should not be claimed
102.	In Schedule CG, Full Value of Consideration (Sl. No. A(2)(a)) is zero then expenses (Sl. No. A(2)(biv)) should not be claimed
103.	In Schedule CG, Full Value of Consideration (Sl. No. A(4)(aiii)) is zero then expenses (Sl. No. A(4)(biv)) should not be claimed
104.	In Schedule CG, Full Value of Consideration (Sl. No. A(5)(aiii)) is zero then expenses (Sl. No. A(5)(biv)) should not be claimed
105.	In Schedule CG, Full Value of Consideration (Sl. No. B(1)(aiii)) is zero then expenses (Sl. No. B(1)(biv)) should not be claimed
106.	In Schedule CG, Full Value of Consideration (Sl. No. B2a) is zero then expenses (Sl. No. (B(2)(biv)) should not be claimed
107.	In Schedule CG, Full Value of Consideration (Sl. No. B5aiii) is zero then expenses (Sl. No. B(5)(biv)) should not be claimed
108.	In Schedule CG, Full Value of Consideration (Sl. No. B8aiii) is zero and expenses (Sl. No. B8b(iv)) should not be claimed
109.	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)
110.	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)
111.	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)
112.	In schedule CG, Sl. No. A2 biv of STCG Total should be equal to sum of A2(bi+bii+biii)
113.	In schedule CG, Sl. No. A2c of STCG Balance should be equal to A(2a-biv)
114.	In Schedule CG Sl.no. A2e of STCG should be equal to the sum of A(2c+2d)
115.	In Schedule CG Sl.no. A4(a)(ic) should be higher of A4(a)(ia) or A4(a)(ib)
116.	In Schedule CG, Sl. No. A4(aiii) should be equal to sum of A4[(a)(ic)+(a)(ii)]
117.	If in Sch CG A4(biv) is should be equal to Sum of A4(bi+bii+biii)
118.	In schedule CG, Sl. No. A4c Balance should be equal to A4(aiii-biv)
119.	In Schedule CG Sl.no. A4e of STCG should be equal to the sum of A(4c+4d)
120.	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)
121.	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]

122.	If in Sch CG A5(biv) should be equal to Sum of A5(bi+bii+biii)
123.	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)
124.	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)
125.	In Schedule CG Sl.no. A6 of STCG should be equal to the sum of A(aXi + b)
126.	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of (A7a + A7b + A7c)
127.	In Schedule CG, Sl. No. A8 Col. 10 Applicable Rate should be equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
128.	In schedule CG, Sl. No. B1 biv of LTTCG Total should be equal to sum of B1 (bi + $\sum$ bii(b(a) + biii)
129.	In schedule CG, Sl. No. B1c of LTTCG Balance should be equal to B1(aiii-biv)
130.	In Schedule CG Sl.no. B1e of LTTCG should be equal to B(1c-1d)
131.	In schedule CG, Sl. No. B2 biv of LTTCG Total should be equal to sum of B2(bi+bii+biii)
132.	In schedule CG, Sl. No. B2c of LTTCG Balance should be equal to B(2a-biv)
133.	In Schedule CG Sl.no. B2e of LTTCG should be the difference of B(2c-2d)
134.	In Schedule CG, Sl. No. B3a LTTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
135.	In Schedule CG Sl.no. B3c of LTTCG should be equal to B(3a-3b)
136.	In Schedule CG, Sl. No. B4c LTTCG on share or debenture should be equal to B(4a-4b)
137.	In Schedule CG Sl.no. B5(a)(ic) should be higher of B5(a)(ia) or B5(a)(ib)
138.	In schedule CG, Sl. No. B5 aiii Total should be equal to sum of B5(a)(ic+ii)
139.	In schedule CG, Sl. No. B5 biv Total should be equal to sum of B5(bi+bii+biii)
140.	In schedule CG, Sl. No. B5c Balance should be equal to B(5aiii-biv)
141.	In Schedule CG Sl. No. B5e of LTTCG should be equal to B(5c-5d)
142.	In Schedule CG, Sl. No. B6a LTTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
143.	In Schedule CG Sl. No. B6c of LTTCG should be equal to B(6a-6b)
144.	In Schedule CG, Sl. No. B7c LTTCG on share or debenture should be equal to B(7a-7b)
145.	In Schedule CG, Sl. No. B8(a)(ic) should be higher of B8(a)(ia) or B8(a)(ib)
146.	In Schedule CG, Sl. No. B8 aiii Total should be equal to sum of B8(a)(ic+ii)
147.	In Schedule CG, Sl. No. B8 biv Total should be equal to sum of B8(bi+bii+biii)

148.	In Schedule CG, Sl. No. B8c Balance should be equal to B(8aiii-biv)
149.	In Schedule CG Sl. No. B8e of LTCG should be equal to B(8c-8d)
150.	In Schedule CG, Sl. No. B9 should be equal to B9(aXi + aXii + b)
151.	In Schedule CG, Sl. No. B10 should be equal to B10a1+ B10a2
152.	In Schedule CG, Sl. No. B11 Col. 10 Applicable Rate is not equal to lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)
153.	In Schedule Capital Gain, Resident cannot claim tax benefit u/s 112(1)(c) at Sl. No. B5ie if he has not exercised option under 115H.
154.	In Schedule OS, Resident cannot claim tax benefit u/s 115AC if he has not exercised option under 115H.
155.	In Schedule Capital Gain, Resident cannot claim tax benefit u/s 115AC at Sl. No. B5iie if he has not exercised option under 115H.
156.	In Schedule CG, Sl. No. D1f should be equal to sum of D (1a + 1b + 1c + 1d + 1e)
157.	In Schedule CG, Sl. No. E viii should be equal to the sum of sl. no (ii + iii + iv + v + vi + vii)
158.	In "Schedule CG" E (ix) Total should be equal to the sum of E (Capital Loss to be set off -Total loss set off)
159.	In Schedule CG, Value at field Ei3 should be equal to the sum of Sl. No. (A4e+ A7b + A(A))
160.	In Schedule CG, value at field Ei 4 should be equal to the sum of Sl. No. (A1e+A3b+A5e+A6+A7c + A(A))
161.	In Schedule CG, Sl. No. Ei5 should be equal to Amount of income at sl. no A8b.
162.	In Schedule CG, Sl. No. Ei7 should be equal to Amount of income at Sl. No. B11b.
163.	In Sch CG, value at field Eiii should be equal to the sum of Sl. No. (A4e+A7b+A(A))
164.	In Sch CG, value at field Eiv-should be equal to the sum of Sl. No. (A1e+A3b+A5e +A6+A7c +A(A))
165.	In Schedule CG, Sl. No. Ev should be equal to Amount at income of Sl. No. A8b.
166.	In Schedule CG, Sl. No. E vii should be equal to Amount of income at Sl. No. B11b.
167.	Total of deductions claimed under respective section in STCG and LTCG should match Table D.
168.	In Sch CG, value at field E8should be equal to the Col no (1-2-3-4-5-6-7)

169.	In schedule CG at table F the total of all the quarters of field "Short-term capital gains taxable at the rate of 30%" should match with field 3(iv) of schedule BFLA "Short-term capital gain taxable @ 30%" (Not applicable for Resident Senior Citizens)
170.	In schedule CG at table F total of all the quarters of field "Short-term capital gains taxable at applicable rates" should match with field 3(v) of schedule BFLA "Short-term capital gain taxable at applicable rates" (Not applicable for Resident Senior Citizens)
171.	In schedule CG at table F total of all the quarter of field "Short-term capital gains taxable at DTAA rates" should match with field 3(vi) of schedule BFLA "Short-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens)
172.	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ DTAA rates" should match with field 3(viii) of schedule BFLA "Long-term capital gain taxable at special rates in India as per DTAA" (Not applicable for Resident Senior Citizens)
173.	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31st January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
174.	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31st January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
175.	In Schedule CG, in case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) should be equal to A1(ai), or else value at A1(aiii) should be equal to A1(aii)
176.	In Schedule CG, in case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) should be equal to B1(ai), or else value at B1(aiii) should be equal to B1(aii)
177.	Please fill in either Schedule 112A" or "Schedule 115AD(1)(b)(iii) proviso" as applicable in your case"
178.	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"
179.	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA
180.	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value of 'Income under the head Capital Gain' of schedule SI
181.	In Schedule CG, Table F Sl. No.7 the breakup of all the quarters should be equal to the value at Sl. No. C2
182.	Schedule CG, Date of sale is mandatory if either of the field at B(1)(aiii) or B(1)(biia) or B(1)(biib) is more than zero

183.	Schedule CG, Date of purchase is mandatory if either of the field at B(1)(aiii) or B(1)(biia) or B(1)(biib) is more than zero
184.	In Schedule CG, since the date of purchase is less than 24 months from the date of sale, it does not qualify for long-term capital gain.
185.	In Schedule CG, since the date of purchase is more than 24 months from the date of sale, it does not qualify for short-term capital gain.
186.	The year of improvement is mandatory if Cost of improvement is declared in Schedule CG, Sl. No. B1 'From sale of land or building or both'.
187.	Please fill in either Schedule 112A" or "Schedule 115AD(1)(b)(iii) proviso" as applicable in your case"
188.	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5
189.	In Schedule VDA, value at '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
190.	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
191.	In Schedule OS, Sl.no 3c Deduction u/s 57 should be equal to the sum of Sl. No. 3a(i)+3a(ii)+3a(iii)+3b
192.	In Schedule OS, Sl. No. 1c Rental income from machinery, plants, building, etc., Gross is equal to zero or null than Sl. No. 3b Depreciation cannot be claimed.
193.	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
194.	In Schedule OS, Sl.no 8 Income from the activity of owning and maintaining racehorses should be equal to sum of sl.no 8a-8b+8c+8d
195.	In Schedule OS, Sl.no 9 Income under the head" Income from Other Sources" should be equal to sum of sl.no (7 +8e)
196.	In "Schedule OS" 2e should be equal to sum of all the drop downs
197.	In Schedule OS, Sl.no 1d Income of nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) should be equal to sum of sl.no 1di+1dii+1diii+1div+1dv
198.	Taxpayer is a non-resident and showing income under section 115BBF
199.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1a should not exceed the field 1ai "Dividend other than ii"
200.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1b should not exceed field 1b "Interest, Gross"

201.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"
202.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "
203.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2a(i) should not exceed the field 2a(i) "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"
204.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2d should not exceed the field 2d "Any other income chargeable at special rate" above
205.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of 2e at Col 2 Amount of Income should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates" above
206.	In schedule OS field 6 "Net Income from other sources chargeable at normal applicable rates " should equal to $(1 - 3 + 4 + 5 - 5a - \text{DTAA related to 1})$ i.e. "Gross income chargeable to tax at normal applicable rates $(1a+ 1b+ 1c+ 1d + 1e) - \text{Deductions under section 57} + \text{Amounts not deductible u/s 58} + \text{Profits chargeable to tax u/s 59} - \text{Income claimed for relief from taxation u/s 89A} - \text{DTAA related to 1 in table f}$ ".
207.	In schedule OS, Sl. No. 2f For TRC flag is Yes, column 10 should be lower of column 6 and column 9.
208.	In Schedule OS, Sl.no 2 Income chargeable to tax at special rate should be equal to the sum of Sl. No. 2a+2b+2c+2d+2e+2f elements related to Sl. No. 1
209.	Deduction u/s 57(iia) can be claimed only if income is offered in Family Pension in Schedule OS
210.	In Schedule OS, Sl. No. 1b should be equal to sum of $(bi + bii + biii + biv + bv + bvi + bvii + bviii + bix)$
211.	In Schedule OS, Sl. No. 2c Accumulated balance of recognized provident fund taxable u/s 111 should be equal to sum of Col iii of Income Benefit
212.	In Schedule OS, Sl. No. 2c Total of tax benefit should be equal to individual amounts of col iv (Tax Benefit)
213.	The total of all the quarters of Income from Lottery should be equal to 2a(i) of Schedule OS - DTAA 115BB respectively.
214.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to $[1ai (\text{Dividend, gross}) - \text{DTAA Dividend other than 2(22)(e)} - \text{System calculated value of Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)}]$

215.	In case of Old Tax Regime, in schedule OS, Deduction u/s 57(ia) cannot be more than lower of (i)1/3rd of Family pension or (ii)Rs.15,000. Note: Rounding off +1 and -1.
216.	In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.
217.	In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl. No. 1b, 1c, 1d and 1e (except Family pension).
218.	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii+1aiii.
219.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl. No. 2f of Schedule OS
220.	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
221.	In Schedule OS, Sl. No. 10 Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl. No. 2d and Sl. No 2e of Schedule OS
222.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115ACA (1)(a) 10% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No 2e of Schedule OS.
223.	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No 2e of Schedule OS
224.	In Schedule Other Sources, Income claimed for relief from taxation u/s 89A cannot be claimed more than the income offered under Income from retirement benefit account maintained in a notified country u/s 89A
225.	The quarterly breakup of Income from retirement benefit account maintained in a notified country u/s 89A" must be equal to amount entered in "Income from retirement benefit account maintained in a notified country u/s 89A" less "Income claimed for relief from taxation u/s 89A".
226.	In Schedule OS, sl. no 5a. Income claimed for relief from taxation u/s 89A, shall be allowed only if income is offered in Sl. No. 1e under Income from retirement benefit account maintained in a notified country u/s 89A)
227.	In Schedule other sources, Income from retirement benefit account maintained in a notified country u/s 89A is not equal to sum of amounts of income entered against individual country.
228.	In schedule other sources, Expenses and deduction u/s 57 other than interest is claimed but corresponding income is not offered under the head other sources.

229.	In Schedule OS - column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2a(ii) should not exceed the field 2a(ii) "Income by way of winnings from online games chargeable u/s 115BBJ"
230.	In Schedule OS, Sl. No. 10 the quarterly break up of "Income by way of winnings from online games u/s 115BBJ" should be equal to Sl. No. 2a(ii) -Income by way of winnings from online games u/s 115BBJ- DTAA 115BBJ respectively
231.	In Schedule OS, Sl. No. 10 the quarterly break up of "Dividend Income as per proviso to sec 115A(1)(a)(A) @10%" (Including PTI Income) (i+ii+iii+iv+v) should be equal to sum of dividend income selected at Sl. No. 2d and Sl. No 2e in Schedule OS.
232.	In "Income from retirement benefit account maintained in a notified country u/s 89A" in country drop-down, one country cannot be selected more than one time.
233.	For ITR-2, Anonymous donation u/s 115BBC is not applicable.
234.	In Schedule BFLA Sl. no 2(x) should be equal to sl. no 6(x) of CFL
235.	In Schedule BFLA Sl. no 2(ii) should be equal to sl. no 3c(x) of CFL
236.	In "Schedule BFLA 2xii Total of brought forward loss set off should be equal to sum of (2ii + 2iii + 2iv + 2v+ 2vi + 2vii + 2viii + 2x)
237.	In "Schedule BFLA" in 3(xiii) Current year's income remaining after set off Total should be equal to the sum of (3i + 3ii + 3iii + 3iv + 3v+ 3vi + 3vii + 3viii+ 3ix + 3x + 3xi)
238.	In Schedule BFLA, Col. 3 should be equal to Col. 1- Col. 2
239.	In schedule BFLA 1(i) "Salaries" should match with 4(ii) of schedule CYLA
240.	In schedule BFLA 1(ii) "House property" should match with 4(iii) of schedule CYLA
241.	In schedule BFLA 1(iv) "Short-term capital gain taxable @ 30%" should match with 4(v) of schedule CYLA
242.	In schedule BFLA 1(v) "Short-term capital gain taxable at applicable rates" should match with 4(vi) of schedule CYLA
243.	In schedule BFLA 1(vi) "Short-term capital gain taxable at special rates in India as per DTAA" should match with 4(vii) of schedule CYLA
244.	In Schedule BFLA, Sl. No. 1viii should be equal to Sl. No. 4ix of schedule CYLA
245.	In schedule BFLA 1(ix) "Net income from other sources chargeable at normal applicable rates." should match with 4(x) of schedule CYLA
246.	In schedule BFLA 1(x) "Profit from owning and maintaining racehorses" should match with 4(xi) of schedule CYLA
247.	Schedule BFLA Sl. no 2(iii +iv+v+vi+vii +viii) should be equal to sl. no 4(x)+5(x) of CFL

248.	The amount of adjustment mentioned in CFL is not equal to the amount of adjustment in BFLA.
249.	If old tax regime is selected, then sl.no 2xiii 'total house property loss of the current year set off' should not be more than Rs.200000.
250.	"House property loss claimed at Schedule CYLA" should be equal to amount at "Schedule HP".
251.	"Other sources loss at Schedule CYLA" should be equal to amount at "Schedule OS".
252.	In Schedule CYLA, Sl.no 2xiii Total loss set off (2ii+ 2iv+ 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii) should be equal to sum of 2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii
253.	In Schedule CYLA, Sl.no 3xiii Total loss set off (3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii+ 3ix + 3x+3xi+3xii) should be equal to sum of 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3xi+3xii
254.	In Schedule CYLA, Sl.no 2xiv i.e., Loss remaining after set-off should be equal to the output of Sl.no. 2i-2xiii
255.	In Schedule CYLA, Sl.no 3xiv i.e., Loss remaining after set-off should be equal to the output of Sl.no. 3i-3xiii
256.	In Schedule CYLA, Col No. 4 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3
257.	In Schedule CYLA Short term capital gain @30% should be equal to SL.no. 8iii of item E of Schedule CG
258.	In Schedule CYLA Short term capital gain taxable at applicable rates should be equal to SL.no. 8iv of item E of Schedule CG
259.	In Schedule CYLA Short term capital gain taxable at DTAA rates should be equal to SL.no.8v of item E of Schedule CG
260.	In Schedule CYLA Other Source Income (excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to SL.no. 6 of Schedule OS
261.	In Schedule CYLA Profit from owning and maintaining race horses should be equal to SL.no. 8e of Schedule OS
262.	In Schedule CYLA Salary Income should be equal to SL.no. 6 of Schedule Salary
263.	In Schedule CYLA Long term capital gain taxable at DTAA rates should be equal to SL.no. 8vii of item E of Schedule CG
264.	If new tax regime is selected, in schedule CYLA Sl. No. 2ii to 2xii should not be more than Rs. Zero (i.e., house property loss of the current year can't set off against any other income).

265.	If new tax regime is selected, in schedule CYLA Sl. No. 2xiv cannot be more than Rs. Zero
266.	In Schedule CYLA, 'Total loss set off' cannot be more than the 'Loss to be set off'
267.	In Schedule CYLA, Normal OS loss should be set off first against the Profit from the activity of owning and maintaining race horses.
268.	In Schedule CYLA sum of column no. 2 + 3 should not exceed amount as referred in column 1
269.	In Schedule BFLA value in Column 2 should not exceed amount as referred in column 1.
270.	In Schedule BFLA, the amount mentioned at Column 3 should not exceed the amount mentioned at Column 1.
271.	Schedule BFLA, amount mentioned at Sl. no 2(xii) should not exceed the sum of amount mentioned at Sl. no. x of Column 3 to 6 of CFL.
272.	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.
273.	Long Term Capital Loss at Schedule CFL is not equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.
274.	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".
275.	Total of brought forward losses should be equal to amount provided in individual AYs
276.	The amount of adjustment mentioned in CFL is not equal to amount of adjustment in BFLA.
277.	Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"
278.	In Schedule 80G, the amount of deduction computed should not be more than the eligible amount
279.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl. No. A.
280.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl. No. B.
281.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl. No. C.
282.	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl. No. D.

283.	In Schedule 80G (A) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
284.	In Schedule 80G (B) "Donations e "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
285.	In Schedule 80G (C) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
286.	In Schedule 80G (D) "Donations entitled for 100% deduction without qualifying limit" "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
287.	In Schedule 80G(E) Donations should be equal to (A+B+C+D)
288.	If old tax regime is selected, In Schedule VIA, deduction claimed u/s 80G should not be more than the total eligible amount of donation mentioned in Schedule 80G.
289.	Schedule 80G should be blank if new tax regime is selected.
290.	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 the same PAN cannot be entered in any other block except PAN 'AAAAR1077P'.
291.	If old tax regime is selected, then Deduction at Sl. No. 1a of Schedule 80D Self and Family shall be allowed to the extent of 25000
292.	If Old tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value at Sl. No. 1a is less than 25000
293.	If Old tax Regime is selected, In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000
294.	If Old Tax Regime is selected, In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) shall be allowed to the extent of 50000
295.	If Old Tax Regime is selected, then in Schedule 80D, the Deduction at Sl. No. 1b should be equal to the sum of Sl. No (i+ii+iii) Note: This validation to be checked if value at Sl. No. 1b is less than 50000
296.	If old tax regime is selected, then Deduction at Sl. No. 2a of Schedule 80D parents shall be allowed to the extent of 25000
297.	If Old tax Regime is selected, then In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked if value at Sl. No. 2a is less than 25000
298.	If Old Tax Regime is selected, In Schedule 80D, Deduction at Sl. No. 2b parents (Senior Citizen) shall be allowed to the extent of 50000

299.	If Old Tax Regime is selected, then in Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value at Sl. No. 2b is less than 50000
300.	If old tax regime is selected, then sl. No 3 of schedule 80D 'Eligible amount of deduction' should not be more than 100000
301.	If old tax regime is selected, In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) Note: This validation to be checked if value at Sl. No. 3 is less than or equal to 100000
302.	Deduction under section 80D is claimed in Sch VI A then Schedule 80D must be filled
303.	80D claimed in Sch VI A should be equal to Eligible amount of deduction of Schedule 80D
304.	If new tax regime is selected, Deduction u/s 80D should not be claimed.
305.	Please select drop down as 'No' to claim deduction for Self and Family
306.	Please select drop down as 'Yes' to claim deduction for Self and Family including Senior Citizen
307.	Please select drop down as 'No' to claim deduction for Parents
308.	Please select drop down as 'Yes' to claim deduction for Parents including Senior Citizen
309.	Please select dropdowns 'Yes' or 'No' to claim deduction u/s 80D
310.	Please select dropdowns 'Yes' or 'No' to claim deduction u/s 80D
311.	In Schedule 80GGA, Details of donation for scientific research are rural development "Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode"
312.	in Schedule 80GGA, Total Donation should be equal to the sum of (i+ii+....)
313.	Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"
314.	If old tax regime is selected & if taxpayer wants to claim deduction u/s 80GGA of Schedule VIA, then mandatorily he is required to fill Schedule 80GGA.
315.	Schedule 80GGA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'
316.	In Schedule 80GGA, then Deduction u/s 80GGA is not allowed for donation made in cash for above Rs. 2000.
317.	Deduction u/s 80CCD(1) is not applicable to HUF.
318.	Deduction u/s 80CCD(1B) is not allowed to HUF.
319.	Deduction u/s 80CCD(2) is not allowed to HUF.

320.	Deduction u/s 80E is not allowed to HUF.
321.	Deduction u/s 80EE is not allowed to HUF.
322.	If Old Tax regime is selected, deduction u/s 80TTA cannot be claimed by a Resident Senior Citizen person
323.	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', Deduction u/s 80TTB is not allowed to senior citizen.
324.	Deduction u/s 80U is not allowed to HUF.
325.	Deduction u/s 80EEA is not allowed to HUF
326.	Deduction u/s 80EEB is not allowed to HUF
327.	Deduction u/s 80DD is not allowed to Non Resident.
328.	Deduction u/s 80DDB is claimed by Non resident.
329.	Deduction u/s 80U is claimed by Non resident.
330.	Deductions claimed under Chapter VI-A should not be greater than “Gross Total Income”
331.	In Schedule VIA, amount claimed in deduction u/s 80GGA should not be different from the amount claimed in Schedule 80GGA
332.	In Schedule Part BTI- Deduction under Chapter VI-A should be consistent with the total of all deductions in Schedule VI-A
333.	Deduction u/s 80QQB is not applicable to Non resident individuals & HUF.
334.	Deduction u/s 80QQB is not applicable to Non resident individuals & HUF.
335.	Deduction u/s 80RRB is not applicable to Non resident Individuals & HUF.
336.	Deduction u/s 80RRB is not applicable to Non resident Individuals & HUF.
337.	In Schedule VIA, deduction u/s 80RRB plus 80QQB claimed should not be more than the income entered in Schedule OS Sl. No. 1e
338.	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as CG-Pensioners, SG-Pensioners, PSU-Pensioners, Other- Pensioners
339.	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary if any of the employer is Central Government or State Government in case of Old tax regime
340.	Deduction u/s 80QQB cannot be claimed if return is not filed within the due date or extended due date.
341.	Deduction u/s 80RRB cannot be claimed if return is not filed within the due date or extended due date.

342.	If new tax regime is selected, then In Schedule Chapter VI-A, Deduction u/s 80C, 80CCC, 80CCD(1) , 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed.
343.	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources.
344.	If Old Tax Regime is selected, Assessee being resident senior citizen claiming deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources.
345.	Deduction u/s 80CCD(2) should not be more than 10% of salary in case of employer category is other than Central Government or State Government in case of Old Tax Regime
346.	Sum of deductions u/s 80C, 80CCC and 80CCD(1) is more than Rs. 150000.
347.	Deduction u/s 80CCH to be limited to 60% of salary.
348.	Deduction u/s 80CCD(1) to be limited to 10% of salary or 20% of GTI as applicable.
349.	Non resident individuals cannot claim deduction u/s 80TTB
350.	Deduction u/s 80CCH(1) is not allowed in New (Default) Tax Regime u/s 115BAC
351.	In Schedule 80GGC, Amount of deduction computed cannot be more than the eligible amount. Hence deduction u/s 80GGC is restricted to eligible amount of contribution in schedule 80GGC
352.	In Schedule 80GGC, 'Eligible amount of contributions' for each row shall be equal to "contribution in other mode" subject to GTI
353.	Total contribution' should be equal to sum of "contribution in cash" AND "contribution in other mode" in table (80GGC)
354.	In schedule 80GGC, sl. no. D "Eligible Amount of contribution" should be equal to sum of individual amounts restricted to GTI
355.	In schedule 80GGC, Values at sl. no. A - total contribution in Cash, B-contribution in other mode and C-Total contribution should be equal to sum of individual amounts entered
356.	In schedule 80GGC, If Values at "Total contribution" in a row is more than "0", then "Date of contribution" is required
357.	In schedule 80GGC, if "contribution in other mode" is > 0, then details of such contribution are required
358.	If Old Tax Regime is selected, and in the schedule VI-A, value at 2u is selected as "Self with disability", Then the amount should be equal to Rs. 75,000 subject to GTI.

359.	If Old Tax Regime is selected, and if drop down selected at sl. no (i)-Nature of disability' of schedule 80DD is 'dependent person with disability' and amount is less or more -Rs. 75000 subject to GTI.
360.	If Old Tax Regime is selected, and if drop down selected at sl. no (i)-Nature of disability' of schedule 80DD is 'dependent person with severe disability' and amount is less or more -Rs. 125000 subject to GTI.
361.	If Old Tax Regime is selected, and in the schedule 80U value at i- 'Nature of disability' is selected as "self with severe disability" and the value at field ii-'Amount if deduction' is less or more than 125,000 subject to GTI.
362.	If 80U claimed in Deduction under Chapter VIA, then same amount and details should be provided in Schedule 80U
363.	In schedule 80U, if deduction is > 0, then details of such donation are required
364.	If 80DD claimed in Deduction under Chapter VIA, then same amount and details should be provided in Schedule 80DD
365.	In schedule 80DD, if deduction is > 0, then details of such donation are required
366.	In schedule SI, Sl. No. 1 should be equal to Sl. No. 2(c) of schedule OS
367.	In schedule SI, Sl. No. 1 should be equal to Sl. no 2(civ) of schedule OS
368.	If no special Income is shown, then tax at special rates should not be computed.
369.	Special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule OS Sl. No. 2a should be equal to corresponding income in schedule SI
370.	Special income u/s115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule OS Sl. No. 2b is not equal to corresponding income in schedule SI
371.	Special income under Income from other sources chargeable at special rates in India as per DTAA offered in schedule BFLA Sl. No. 3(xi) is not equal to corresponding income in schedule SI
372.	In Schedule SI, the amount at column (ii) Tax thereon should be equal to taxable income (*) special rate
373.	In Schedule SI, tax computed cannot be null if income is greater than zero
374.	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 should be consistent with all the special incomes of Schedule SI
375.	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass-Through Income in the nature of Short-Term Capital Gain chargeable @ 30% should be equal to corresponding income as per schedule BFLA
376.	Total of all special incomes at (i) should match with total income in schedule SI

377.	In "Schedule SI" Total of column "Tax thereon (ii)" should be equal to value entered in individual columns
378.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
379.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
380.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
381.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
382.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
383.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
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392.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
393.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
394.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI

395.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
396.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
397.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
398.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
399.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
400.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
401.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
402.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
403.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
404.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
405.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
406.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
407.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
408.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
409.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
410.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI
411.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI
412.	Income selected in 2d"Any other income chargeable at special rate" of schedule OS should match with the corresponding income in schedule SI

413.	Income selected in sl. no 2e of schedule OS should match with the corresponding income in schedule SI
414.	Special income offered in schedule OS Sl. No. 2d should be equal to corresponding income in schedule SI, i.e., Income chargeable u/s 115AC(1)(b)' Income by way of dividend on GDR purchased in foreign currency in case of a non-resident'
415.	Special income offered in schedule OS Sl. No. 2e should be equal to corresponding income in schedule SI, i.e., Pass through Income chargeable u/s 115AC(1)(b)' Income by way of dividend on GDR purchased in foreign currency in case of a non-resident'
416.	Income selected in sl. no 2d of schedule OS should match with the corresponding income in schedule SI
417.	Income selected in sl. no 2e of schedule OS should match with the corresponding income in schedule SI
418.	Special income u/s 115BBJ (Winnings from lotteries, puzzles, races, games etc.) offered in Schedule OS, sl. no. 2a(ii) should be equal to corresponding income in Schedule SI.
419.	If Old Tax regime is selected, In Schedule AMT, Sl.no. 1 shall be equal to Sl. No. 12 Total Income of Part BTI.
420.	In Schedule AMT, Sl. No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl. No. 1 + 2a.
421.	If Old Tax Regime is selected, In Schedule AMT, Sl. No. 2a should be equal to sum of system computed value of 80QQB & 80RRB of Schedule VIA.
422.	In Schedule AMTC, Sl. No. 1 should be equal to Sl. No. 1d of Part BTTI
423.	If Old Tax Regime is selected, In Schedule AMTC, Sl. No. 2 should be equal to Sl. No. 7 of Part BTTI.
424.	In Schedule AMTC, Sl. No. 3 should be equal to Sl. No. (2 - 1)
425.	In Schedule AMTC, Sl. No. 3 should be equal to zero when Sl. No. 2 is less than or equal to Sl. No. 1
426.	If Old Tax regime is selected, In Schedule AMTC, Sl.no. 5 Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] should be equal to Total of item no. 4C
427.	If Old Tax regime is selected, In Schedule AMTC, Sl.no. 6 Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] should be equal to Total of item no. 4D.
428.	In Schedule AMT, Sl. No. 4 tax payable under section 115JC should be equal to 18.5% of Sl. No. 3, provided Sl. No. 3 is greater than 20 Lakh.

429.	If Old Tax regime is selected, in "Schedule AMTC" Col. D Balance AMT Credit Carried Forward should be equal to the sum of Col. B3 (Balance brought forward to the current assessment year) - Col. C (AMT Credit Utilized during the Current Assessment Year) Note: This rule is not applicable for total column. It is applicable for each individual AY
430.	If new tax regime is selected, Schedule AMT should be blank.
431.	If new tax regime is selected, In Schedule AMTC, values at column C and column D should not be more than zero.
432.	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
433.	In "Schedule EI", in total of Other exempt income, (including exempt income of minor child) should be equal to value entered in amount columns.
434.	In "Schedule EI", "Total income not chargeable to tax as per DTAA" should be equal to the total of amount entered in "Amount of Income"
435.	In Schedule EI, Sl. No. 6 should be equal to sum of Sl. No. (1 + 2 + 3 + 4 + 5)
436.	In "Schedule EI" in the Net Agricultural income for the year should be equal to (Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) – Expenditure incurred on agriculture – Unabsorbed agricultural loss of previous eight assessment years)
437.	In Schedule PTI Col. 9 should be equal to output of Col 7-8
438.	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
439.	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
440.	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
441.	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
442.	In schedule FSI tax relief available should be lower of tax paid outside India or Tax payable on such income under normal provisions in India
443.	Schedule FSI is not applicable if residential status is non resident
444.	In schedule FSI total of column b "Income from outside India (included in PART B-TI) should match with b(i) + b(ii) + b(iii) + b(iv) i.e. Salary + House Property + Capital Gains + Other Sources.
445.	In Schedule EI, if net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should not be blank

446.	In Schedule FSI, if tax relief is claimed against salary income, then amount shown in Gross salary under Schedule salary should not be less than the amount shown under salary in Schedule FSI
447.	In Schedule FSI If tax relief is claimed against House Property, then the 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
448.	In Schedule FSI, if tax relief is claimed against Capital Gains then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI
449.	The assessee is governed by Portuguese Code, then "PAN of Spouse" should be provided.
450.	In Schedule 5A, Sl. No. 4 total is not equal to sum of Sl. No. (1+2+3) for all the columns.
451.	In schedule TR field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A
452.	In schedule TR field 3 "Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 91.
453.	Schedule TR is not applicable if residential status is non resident
454.	In schedule TR field "Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)" should match with total of column "Tax paid outside India" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".
455.	In schedule TR field "Total tax relief available (total of (e) of Schedule FSI in respect of each country" should match with total of column "Tax relief available in India (e) = (c) or (d) whichever is lower" in schedule FSI for each and every "Country code" and "Taxpayer Identification Number".
456.	Schedule AL should be filled if total Income is greater than 1 crore.
457.	In Part A General "Name of the representative, e-mail ID of the representative, Contact number of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as "Representative" from drop down
458.	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".
459.	In "Schedule IT" Total of Column 5 "Amount" Should be equal to sum of amount entered in amount column

460.	In "Schedule Part B-TTI" in 15( c) of TCS should be equal to the value entered in total of column 7(i) of 20D
461.	In Schedule TCS, Total TCS claimed should be equal to sum of individual values
462.	In Schedule TDS2 (Other than salary), "Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows in Sch TDS 2"
463.	In schedule TDS Other than Salary, TDS claimed cannot be more than Gross income disclosed
464.	Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" are to be filled since TDS is claimed in column 9 of TDS2.
465.	Corresponding Receipts/withdrawals offered - "Gross Amount (Col 11)" and "Head of Income (Col 12)" are to be filled since TDS is claimed in column 6 of TDS3.
466.	In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted".
467.	In field "TDS claimed" amount entered cannot be more than sum of amount filled in "TDS b/f" and "TDS Deducted".
468.	HUF cannot have TDS on salary.
469.	In Schedule TDS (2)/(3), TDS credit relating to other person is selected than the PAN of other person should be provided.
470.	In Schedule TDS (2)/(3), if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.
471.	In Schedule TDS from salary, "Total tax deducted" cannot be more than "Income chargeable under the head Salary".
472.	TDS on Salary can be claimed only if respective Salary income is disclosed in Salary Schedule.
473.	In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows
474.	TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & Collected in the hands of spouse as per section 5A or any other person as per rule 37-I(1) in schedule TCS
475.	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
476.	In Schedule TCS, applicable dropdown in column 2(i) should be selected
477.	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided

478.	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7
479.	In Schedule TDS2, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8 - 9 - 10
480.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3-7
481.	In Schedule ESOP "Balance amount of tax deferred to be carried forward to be next Assessment years" Sl.no 8 should be equal to Sl.no 3b of Part B-TTI
482.	In Schedule ESOP If Sl.no 4, option selected as 'Not sold' AND If in Sl.no 5, option selected as 'No', then Sl.no 7 should be as Zero
483.	In Schedule ESOP if Sl. No. 5 is selected as "Yes", then Sl.no 7 should be auto populated from Sl.no 3,
484.	Assessee with total income exceeding Rs. 12,00,000 subject to marginal relief (if any) cannot claim Rebate u/s 87A. Please refer to section 87A of Income tax act, 1961.
485.	If Old tax regime is selected, then value in the field "Rebate u/s 87A" should not be more than Rs.12,500.
486.	"Losses of current year to be carried forward" at "Part B TI" should be equal to "Total of Current Year Losses" of Schedule CFL.
487.	Tax computation should not be more than 0 if GTI (Gross Total Income) is Nil or 0.
488.	The value in pt.3av -"Total Short term " in Part B TI should be equal to total of pt. (3 + 3a <sub>ii</sub> + 3a <sub>iii</sub> +3a <sub>iv</sub> )
489.	The value in pt.3b <sub>iii</sub> -"Total Long term" in Part B TI should be equal to total of pt. (3b <sub>i</sub> +3b <sub>ii</sub> )
490.	In Schedule Part BTI, the amount of "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".
491.	"Total Income from other sources" at Schedule B TI should be the sum of "Individual incomes from Other Sources head".
492.	The Total value of all heads of income should be equal to sum of individual heads of income.
493.	Tax Payments claimed in "Part B-TTI" should be equal to claims made in Schedule TDS/TCS/Schedule IT.
494.	Income claimed under the head Salaries in Part BTI should be equal to Income as per Schedule Salary (sum of all employers).
495.	Income claimed under the head House Property in Part B TI should be equal to Income as per Schedule HP.

496.	Income claimed in STCG chargeable @30%, should match with income mentioned at "Table E (STCG @30%) in Schedule CG"
497.	Income claimed in STCG is chargeable at applicable rate should match with income mentioned at "Table E (STCG at applicable rates) in Schedule CG" should be filled
498.	Income claimed under the head Short-term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG
499.	Income claimed under the head Long term chargeable at special rates in India as per DTAA in Part B TI, should be consistent with the amount mentioned in Schedule CG
500.	"Income from sources other than from owning Race Horses & Income chargeable at special rate" claimed at Schedule Part B TI should be consistent with income, offered in Sch OS
501.	"Income chargeable to tax at special rate" is claimed at Schedule Part B TI should be consistent with income offered in, "Schedule OS"
502.	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI should be consistent with income offered in, "Schedule OS"
503.	"Losses of the current year set off against income from all the heads" should be equal to "Total losses set off" at Schedule CYLA.
504.	Brought forward losses set off against Balance Income should be equal to "Total of brought forward losses set off" at Schedule BFLA.
505.	Gross Total Income should be equal to Total (Sl. No. 5) - Current year losses set off (Sl. No. 6) - brought forward losses set off (Sl. No. 8) in Schedule Part B TI.
506.	"Total Income" should be equal to "Gross Total Income minus Chapter VI-A deductions after considering rounding-off".
507.	If deductions claimed at "Part B TI", then "Schedule VI-A" should be filled.
508.	In "Schedule Part B-TI" Net agricultural income/ any other income for rate purpose should be equal to the value entered in Sl. No. 2 of Schedule EI
509.	In "Schedule Part B-TI" in '11' Deductions under Chapter VI-A should be equal to the value entered in "v" of Schedule VIA or (9-10) of PART-BTI, whichever is lower.
510.	In "Schedule Part B-TI", at Sl. No. '7' Balance after set off in the current year losses should be equal to value of Sl. No. 5 - Sl. No. 6 of Schedule Part BTI
511.	In Part BTI, Sl. No. 17 Deemed income under section 115JC should be equal to Sl. No. .3 of Schedule AMT
512.	In "Schedule Part B-TI", Sl. No.'15' Aggregate income should be equal to the sum of 12-13+14
513.	Taxpayer cannot offer income chargeable at special rates in Schedule Part B-TI without mentioning the same in respective schedules

514.	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
515.	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'.
516.	HUF cannot claim relief u/s 89
517.	In "Schedule Part B-TTI" Tax payable on deemed total income under section 115JC should be equal to the 4 of schedule AMT.
518.	In Schedule Part BTTI, Credit under section 115JD of tax paid in earlier years should be equal to Sl. No. 5 of Schedule AMTC.
519.	If Old Tax regime is selected, In Part B TTI Sl. No. 1a should be equal to sl. No. 4 of Schedule AMT
520.	In "Schedule Part B TTI" 15d Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2026 for A.Y 2026-27
521.	In "Schedule Part B TTI" point 15a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/20XX and 31/03/20XX of PY for which return is being filed.
522.	If old tax regime is selected, then In Schedule Part BTTI, SL.no 1d Total tax payable on deemed total income (1a+1b+1c) should be equal to sum of Sl.no. 1a+1b+1c
523.	"Tax Payable on Total Income" should be equal to Normal Tax plus Special Tax minus Rebate on Agricultural Income.
524.	The amount at "Tax payable" should be equal to the amount of Tax Payable on Total Income minus Rebate u/s 87A.
525.	The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education Cess)
526.	"Relief claimed under section 90/90A in Part B TTI" should be equal to "Amount entered in Schedule TR"
527.	"Relief claimed under section 91 in Part B TTI" should be equal to "Amount entered in Schedule TR"
528.	"Total Tax Relief" should be equal to the sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).
529.	"Total Interest and Fee Payable" should be equal to "Interest u/s 234A + 234B + 234C+ Fee payable u/s 234F +234-I "
530.	"Aggregate liability" should be equal to the sum of "Net tax liability plus Total Interest Payable"
531.	"Total Taxes Paid" should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"

532.	IFSC under "Bank Details" in Part BTTI, schedule 80G, schedule 80GGC should match with the RBI database
533.	Rebate u/s 87A is not allowed to Non-resident.
534.	Rebate u/s 87A is not allowed to HUF.
535.	If old tax regime is selected & sl. no. 12 of part B-TI (i.e. total income) is more than Rs. 5 lakhs, then Rebate u/s 87A cannot be claimed by Resident or Resident but not Ordinarily Resident Individual.
536.	Refund claimed should match with the difference of "Total Taxes Paid" and "Aggregate liability".
537.	Tax payable Amount should match with the difference of "Aggregate liability" and "Total Taxes Paid".
538.	"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed.
539.	In "Schedule Part B-TTI", Gross tax payable should be higher of Total Tax Payable on deemed total income or Gross tax liability.
540.	In Schedule Part BTTI, Sl. No. 10 Tax payable after credit u/s 115JD should be equal to sum of Sl. No. 8a + 8c – 9
541.	In Schedule Part BTTI, Sl. No. 12 Net tax liability should be equal to Sl. No. 10-11d
542.	Relief u/s 89 cannot be claimed by taxpayer if details of salary are "zero"/ "blank"
543.	If new tax regime is selected, In Schedule Part B TTI, Sl. No. 1a to 1d should not be more than zero.
544.	In Schedule Part B TTI, Sl. No. 8a + 8b should be equal to Sl.No.8.
545.	In Sl. No 8c, figure is not equal to Col 7 of Schedule Tax Deferred on ESOP
546.	Since your status is HUF, remove all the field filed in Schedule Tax Deferred on ESOP
547.	Deduction u/s 80GGC can be claimed for the Contributions made between period 01.04.2025 to 31.03.2026 for AY 2026-27.
548.	HUF can claim deductions u/s 80DD for dependent being "Member of HUF"
549.	If the property is co-owned, the percentage share of property and Name & PAN of co-owner(s) is mandatory.
550.	Option out of opting in for new tax regime is not available after due date of filing of return as mentioned u/s 139(1)
551.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 20%.

552.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG 30%.
553.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG Applicable rates%.
554.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- STCG DTAA rates.
555.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCL 12.5%.
556.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the income available for set off- LTCL DTAA Rates.
557.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL20%.
558.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL30%.
559.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL Applicable rate%.
560.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- STCL_DTAA Rates
561.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL 12.5%
562.	In Table E of Schedule CG, Sum of amount of set off claimed cannot exceed the losses available for set off- LTCL_DTAA Rates
563.	In Table E of Schedule CG, Column 8 of each row should be equal to 1-(2+3+4+5+6+7)
564.	In Table E of Schedule CG, Row (ix) 'Loss remaining after set off' should be equal to (i – viii )
565.	In Schedule Part B-TI, Income disclosed in Short term chargeable @20% should be equal to Sl.no. 8ii of Table E in Schedule CG.
566.	In Schedule Part B-TI, Income disclosed in Long term chargeable @12.5% should be equal to Sl.no. 8vi of Table E in Schedule CG.
567.	In Schedule CYLA, Short term capital gain @20% should be equal to Sl. No. 8ii of item E of Schedule CG
568.	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl. No. 8vi of item E of Schedule CG
569.	In Schedule CG, the beneficial rate of LTCL on sale of land or building or both is applicable only if the acquisition is before 23 July 2024

570.	Indexation should not be allowed in case of Non Residents.
571.	In schedule CG, value at B1eii should be B1eiA- B1eiB, if eiA>eiB, else 0 if purchase was before 23rd July 2024. In other cases, it should be "0"
572.	In Schedule CG, tax on LTCG from sale of land or building or both should be 20% in case of Residents for purpose of second proviso to Sec 112(1)(a)) and 12.5% in case of transfer on or after 23 July 2024 for Non Residents
573.	Value at field Ei2 should be equal to the sum of sl. no (A2e+ A3a+ A7a+A(A) @20%)
574.	Value at field Eii should be equal to the sum of sl. no A2e+ A3a+ A7a+A(A) @20%
575.	Value at field Ei6 should be equal to the sum of sl. No (B1g*+ B2e+ B3c*+ B4c* +B5e* + B6c* +B7c*+ B8e*+ B9*+ B10a1*+ B10a2* + B(A)
576.	Value at field Eviii should be equal to the sum of sl. No (B1g*+B2e+ B3c*+ B4c* + B5e* + B6c* + B7c*+ B8e*+ B9*+ B10a1*+ B10a2* + B(A)
577.	In schedule CG at table F total of all the quarter of field "Short term capital gains taxable @ 20% rates" should match with field 3(iii) of schedule BFLA "Short-term capital gain taxable 20%" (Not applicable for Resident Senior Citizens)
578.	In schedule CG at table F total of all the quarter of field "Long term capital gains taxable @ 12.5% rates" should match with field 3(vii) of schedule BFLA "Long-term capital gain taxable @12.5%" (Not applicable for Resident Senior Citizens)
579.	In Schedule BFLA, Sl. No. 1iii should be equal to Sl.No.4iv of schedule CYLA
580.	In Schedule BFLA, Sl. No. 1vii should be equal to Sl. No. 4viii of schedule CYLA
581.	Sum of income u/s 111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity-oriented MF on which STT paid) & Pass Through Income in the nature of Short-Term Capital Gain chargeable @ 20% in schedule SI should be equal to corresponding income as per schedule BFLA
582.	In schedule CG, Sl. No. B1ca of LTCG Balance should be equal to B1(aiii-biva)
583.	In schedule CG, Sl. No. B1ea of LTCG Balance should be equal to B1(ca - d)
584.	Sum of capital gains from all properties should be correctly reflected at B1g
585.	Sum of income u/s 112(1) (LTCG on listed securities/ units without indexation),112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115E (LTCG for non-resident Indian on specified asset), 112 (LTCG on others), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), 115AD (LTCG for FIIs on securities), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% - u/s other than 112A should be equal to corresponding income as per schedule BFLA.

586.	In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to SL.no. 2f of Schedule OS
587.	In schedule BFLA 1(xi) "Income from other sources taxable at special rates in India as per DTAA" should match with 4(xii) of schedule CYLA
588.	In Schedule OS, quarterly break up of Dividend Income at 3b should be equal to "Dividend Income referred in Sl. No. 1a(iii)-DTAA of Dividend. " In Schedule OS
589.	Value at field A(A) should be equal to sum of values of drop downs 20% or 30% or applicable rate
590.	In Schedule CG, Table D, Sl. No. 1aiv,1biv and 1div are more than zero but details of iva, ivb and ivc are blank
591.	In schedule CG, in Table D, Deduction u/s 54EC of LTCG, amount invested should not be more than 50L
592.	Sl.no.2 of Schedule 80D is not applicable for HUF
593.	In schedule CG, Sl. No. B2 of LTCG, Total deduction u/s 54 should be equal to sum of deduction mentioned.
594.	Sum of Improve cost in each L&B block should be equal to sum of all improve costs for such block of land and building in schedule CG under Long term capital gain
595.	Sum of Indexed Improve cost in each L&B block should be equal to sum of all Indexed improve costs for such block of land and building in schedule CG under Long term capital gain
596.	If New tax regime is selected, In schedule Salary, Standard deduction shall not be allowed more than the lower of Rs. 75,000 or Net Salary
597.	In Schedule CG, if sl.no.5 in sl.no.B. in LTCG is being filled, then its mandatory to select the section code i.e., 115AD/112(1)(c) or 115AC
598.	Under New Tax Regime, deduction u/s 80CCD(2) should not exceed 14% of basic salary and dearness allowance
599.	Please choose the same tax regime that the taxpayer selected in the return for which the response to the defective notice is being filed.
600.	Kindly fill in the details of dividend in Sl. No. 1a(iii) of schedule OS if buy back loss is claimed in schedule CG
601.	In Schedule Salary, Nature of Exempt allowance can be selected as "Exempt income received by a judge covered under the payment of salaries to Supreme Court/High Court judges Act /Rules" only if nature of Employer is CG/SG
602.	HRA u/s 10(13A) shall not be more than Actual rent paid after deducting 10% of basic salary and DA
603.	HRA u/s 10(13A) shall not be more than 50% of basic salary and DA

604.	In Table 10(13A) of schedule salary, the lowest of the following amounts shall be claimed as HRA exemption: A) Actual HRA received B) Actual rent paid- 10% of (salary+DA) C) 40% or 50% of (salary+DA)
605.	"Table 10(13A) of schedule salary" needs to be filled for claiming exempt allowance u/s 10(13A)
606.	Sum of Basic salary, dearness allowance as per Table 10(13A) of schedule salary and actual HRA received shall not be more than salary as per section 17(1) under Income details
607.	In schedule House property, value of "Interest payable on borrowed capital" should be same as the "Total Interest on Borrowed capital u/s 24(b)" as per schedule 24(b)
608.	In Table 24(b) of Schedule HP, the sum of individual rows for "Interest on Borrowed capital u/s 24(b)" shall match with the "Total Interest on borrowed capital u/s 24(b)" as per Table 24(b)
609.	Interest on borrowed capital can't be claimed in case of Self occupied house property under new tax regime
610.	Details of loan taken need to be provided for claiming Interest on borrowed capital u/s 24(b) in Table 24(b) of Schedule HP
611.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 1a (i)
612.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 1b (i)
613.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 2a (i)
614.	Name of the Insurer and Policy number are required to be provided in schedule 80D to claim deduction for health insurance at sl. No. 2b (i)
615.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the health insurance premium entered by the user under "Health insurance" at sl.no.1a
616.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the health insurance premium entered by the user under "Health insurance" at sl.no.1b
617.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the health insurance premium entered by the user under "Health insurance" at sl.no.2a

618.	In schedule 80D, breakup of individual rows for "Health Insurance amount" shall match with the health insurance premium entered by the user under "Health insurance" at sl.no.2b
619.	Form 10IA needs to be filed separately for claiming Deduction u/s 80U and 80DD respectively.
620.	Deduction u/s 80EE / 80EEA can be claimed when the limit u/s 24(b) is exhausted.
621.	As the deduction u/s 80EE can be claimed over and above deduction u/s 24(b), details of loan taken in schedule 80EE should be part of the details disclosed in Table 24(b) of Schedule HP
622.	As the deduction u/s 80EEA can be claimed over and above deduction u/s 24(b), details of loan taken in schedule 80EEA should be part of the details disclosed in Table 24(b) of Schedule HP
623.	Details of loan need to be provided for claiming deduction u/s 80E in schedule 80E
624.	Details of loan need to be provided for claiming deduction u/s 80EE in schedule 80EE
625.	Deduction u/s 80EE can be claimed only if maximum loan taken does not exceed Rs. 35 lakhs against the property
626.	"Details of Bank from which loan is taken" needs to be provided for claiming deduction u/s 80EEA in schedule 80EEA
627.	Deduction u/s 80EEA can be claimed only on the residential house property having stamp value upto Rs.45 Lakhs
628.	The Date of sanction of loan under schedule 80EEA shall be between 01.04.2019 and 31.03.2022
629.	Details of loan need to be provided for claiming deduction u/s 80EEB in schedule 80EEB
630.	The Date of sanction of loan under schedule 80EEB shall be between 01.04.2019 and 31.03.2023
631.	Deduction u/s 80E in schedule VIA should match with the "Total Interest u/s 80E" as per schedule 80E
632.	Deduction u/s 80EE in schedule VIA should match with the "Total Interest u/s 80EE" as per schedule 80EE
633.	Deduction u/s 80EEA in schedule VIA should match with the "Total Interest u/s 80EEA" as per schedule 80EEA
634.	Deduction u/s 80EEB in schedule VIA should match with the "Total Interest u/s 80EEB" as per schedule 80EEB
635.	In schedule 80E the sum of individual rows for "Interest u/s 80E" shall match with the "Total Interest u/s 80E" as per the schedule 80E

636.	In schedule 80EE the sum of individual rows for "Interest u/s 80EE" shall match with the "Total Interest u/s 80EE" as per the schedule 80EE
637.	In schedule 80EEA the sum of individual rows for "Interest u/s 80EEA" shall match with the "Interest u/s 80EEA" as per the schedule 80EEA
638.	In schedule 80EEB the sum of individual rows for "Interest u/s 80EEB" shall match with the "Total Interest u/s 80EEB" as per the schedule 80EEB
639.	The Date of sanction of loan in schedule 80EE shall be between 01.04.2016 and 31.03.2017
640.	Assessee having status as HUF is not eligible to fill any schedule out of 80E Schedule, 80EE Schedule, 80EEA Schedule or 80EEB Schedule for claiming respective deduction
641.	Assessee having status as Individual and opting new tax regime have filled any of the schedules amongst 80C schedule, 80E schedule, 80EE schedule, 80EEA schedule, 80EEB schedule or Table 10(13A)
642.	Details such as Amount eligible for deduction u/s 80C, Policy number or Document Identification number are required to provide in schedule 80C to claim deduction
643.	Deduction u/s 80C claimed under chapter VIA should be same as the "Total Deduction u/s 80C"
644.	In schedule 80C the sum of individual rows for "Amount eligible for deduction u/s 80C" shall match with the "Total Deduction u/s 80C" as per the schedule 80C
645.	PRAN should be provided in schedule VIA to claim deduction u/s 80CCD(1) or 80CCD(1B)
646.	Details of Form 10BA are required to provide to claim deduction u/s 80GG
647.	Details of specified disease are required to be provided to claim deduction u/s 80DDB
648.	Acknowledgement Number of Form 10CCD should be provided in schedule VIA to claim deduction u/s 80QQB
649.	Acknowledgement Number of Form 10CCE should be provided in schedule VIA to claim deduction u/s 80RRB
650.	Section 192 applicable to Tax deducted on salary income is selected as the dropdown under schedule TDS 2, or TDS 3 which are for details of TDS on other than salary income.
651.	Exempt Allowance u/s 10(13A) in schedule Salary should match with the "Eligible Exempt allowance u/s 10(13A)" as per Table 10(13A) of Schedule Salary
652.	The date of Birth/ Formation should be before 01/04/20XX of AY for which ITR is being filled.

653.	In Schedule HP, Details of Interest on borrowed capital u/s 24(b) is mandatory to claim the deduction.
654.	In Schedule PTI Col. 9 should be equal to output of Col 7-8
655.	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
656.	In Schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
657.	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
658.	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
659.	Deduction u/s 80CCH can be claimed if Nature of employment is 'Central Government' and age is from 17 years to 27 years as on 1st day of April of AY
660.	In Schedule CYLA, income is available for setoff of losses but house property loss is not fully setoff
661.	STCG @ 15 % - 111A & 115AD(1)(b)(ii) can only be entered once
662.	CGAS Bank Account details is not added in or is not matching with Bank Details in Schedule Part A General, with account type being CGAS
663.	Maximum amount of Rebate should be computed as per the provisions of section 87A.
664.	Aadhaar number in Part A general information schedule should match with Aadhaar number as per profile
665.	Aadhaar number in Part A general information schedule should match with Aadhaar number as per profile
666.	Eligible amount of deduction claimed u/s 80C should not be more than user enterable amount
667.	Eligible amount of deduction claimed u/s 80CCC should not be more than user enterable amount
668.	Eligible amount of deduction claimed u/s 80CCD(1) should not be more than user enterable amount
669.	Eligible amount of deduction claimed u/s 80CCD(1B) should not be more than user enterable amount
670.	Eligible amount of deduction claimed u/s 80CCD(2) should not be more than user enterable amount
671.	Eligible amount of deduction claimed u/s 80D should not be more than user enterable amount
672.	Eligible amount of deduction claimed u/s 80DD should not be more than user enterable amount

673.	Eligible amount of deduction claimed u/s 80DDB should not be more than user enterable amount
674.	Eligible amount of deduction claimed u/s 80E should not be more than user enterable amount
675.	Eligible amount of deduction claimed u/s 80EE should not be more than user enterable amount
676.	Eligible amount of deduction claimed u/s 80EEA should not be more than user enterable amount
677.	Eligible amount of deduction claimed u/s 80EEB should not be more than user enterable amount
678.	Eligible amount of deduction claimed u/s 80G should not be more than user enterable amount
679.	Eligible amount of deduction claimed u/s 80GG should not be more than user enterable amount
680.	Eligible amount of deduction claimed u/s 80GGA should not be more than user enterable amount
681.	Eligible amount of deduction claimed u/s 80GGC should not be more than user enterable amount
682.	Eligible amount of deduction claimed u/s 80TTA should not be more than user enterable amount
683.	Eligible amount of deduction claimed u/s 80TTB should not be more than user enterable amount
684.	Eligible amount of deduction claimed u/s 80U should not be more than user enterable amount
685.	Eligible amount of deduction claimed u/s 80CCH should not be more than user enterable amount
686.	Exempt Allowance "Exempt income received by a judge covered under the payment of salaries to Supreme Court/High Court judges Act /Rules" can't be more than 0 is new tax regime is selected.
687.	In schedule 80G, Sl no A, If "contribution in other mode" is > 0, then details of such contribution are required
688.	In schedule 80G, Sl no. B, If "contribution in other mode" is > 0, then details of such contribution are required
689.	In schedule 80G, Sl. No. C, If "contribution in other mode" is > 0, then details of such contribution are required

690.	In schedule 80G, Sl No. D, If "contribution in other mode" is > 0, then details of such contribution are required
691.	Eligible amount of deduction claimed u/s 80QQB should not be more than user enterable amount
692.	Eligible amount of deduction claimed u/s 80RRB should not be more than user enterable amount
693.	In Schedule VI A, for deductions u/s 80CCC the sum of individual rows for "Amount " shall match with the "Amount of Payment" as per the field 80CCC.
694.	Fees for furnishing revised return under 234-I shall be equal to Rs. 1000 if ITR is filed after 31/12/2026 and filing section is 139(5) and total income does not exceed Rs. 5lakh.
695.	Fees for furnishing revised return under 234-I shall be equal to Rs. 5000 if ITR is filed after 31/12/2026 and filing section is 139(5) and total income exceeds Rs.5lakh.
696.	PAN of donee shall be mandatory in case donation amount is more than 0 in schedule 80G
697.	Name and PAN of the political party is necessary to claim deduction u/s 80GGC
698.	In Schedule EI, "Sec 10(2) Member's share from HUF, drop-down cannot be selected more than one time under Other Exempt Income
699.	In Schedule EI, "10(4)(i)-Interest on specified bonds; NRE account interest", drop-down cannot be selected more than one time under Other Exempt Income
700.	In Schedule EI, "10(4B)-Interest on specified savings certificates", drop-down cannot be selected more than one time under Other Exempt Income
701.	In Schedule EI, "10(4C)-Interest on Rupee denominated bonds (specific window)", drop-down cannot be selected more than one time under Other Exempt Income
702.	In Schedule EI, "10(4E)-Non-deliverable forwards/ODI/OTC with IFSC OBU", drop-down cannot be selected more than one time under Other Exempt Income
703.	In Schedule EI, "10(4F)-Royalty/interest on lease of aircraft/ship by IFSC unit", drop-down cannot be selected more than one time under Other Exempt Income
704.	In Schedule EI, "10(4G)-Portfolio income managed in IFSC OBU accruing outside India", drop-down cannot be selected more than one time under Other Exempt Income
705.	In Schedule EI, "10(6B)-Tax paid under Govt/international agreements (non-salary)", drop-down cannot be selected more than one time under Other Exempt Income
706.	In Schedule EI, "10(6D)-Royalty/FTS to non-resident for services to NTRO", drop-down cannot be selected more than one time under Other Exempt Income
707.	In Schedule EI, "10(10BB)-payments made under the Bhopal Gas Leak Disaster", drop-down cannot be selected more than one time under Other Exempt Income

708.	In Schedule EI, "10(10BC)-amount from the Central/State Govt./local authority by way of compensation on account of any disaster", drop-down cannot be selected more than one time under Other Exempt Income
709.	In Schedule EI, "10(10D)-Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)", drop-down cannot be selected more than one time under Other Exempt Income
710.	In Schedule EI, "10(11)-Statutory Provident Fund received", drop-down cannot be selected more than one time under Other Exempt Income
711.	In Schedule EI, "10(11A)-Sum received from an account opened under the Sukanya Samriddhi Yojana", drop-down cannot be selected more than one time under Other Exempt Income
712.	In Schedule EI, "10(12)-Recognized Provident Fund received", drop-down cannot be selected more than one time under Other Exempt Income
713.	In Schedule EI, "10(12A)-Any payment from the National Pension System Trust to an assessee", drop-down cannot be selected more than one time under Other Exempt Income
714.	In Schedule EI, "10(12A)-Any payment from the National Pension System Trust to an assessee", drop-down cannot be selected more than one time under Other Exempt Income
715.	In Schedule EI, "10(12AA)-any payment from the National Pension System Trust ", drop-down cannot be selected more than one time under Other Exempt Income
716.	In Schedule EI, "10(12AB)-any sum received as lump sum amount as per clause (vi) of paragraph 2 of the notification number FX-1/3/2024-PR", drop-down cannot be selected more than one time under Other Exempt Income
717.	In Schedule EI, "10(12B)-Any payment from the National Pension System Trust to a Central Govt. Employee", drop-down cannot be selected more than one time under Other Exempt Income
718.	In Schedule EI, "10(12BA)-partial withdrawal made from the National Pension System", drop-down cannot be selected more than one time under Other Exempt Income
719.	In Schedule EI, "10(12C)-Agniveer Corpus Fund income", drop-down cannot be selected more than one time under Other Exempt Income
720.	In Schedule EI, "10(13)-Approved superannuation fund received", drop-down cannot be selected more than one time under Other Exempt Income
721.	In Schedule EI, "10(15)-Interest on specified securities/investments", drop-down cannot be selected more than one time under Other Exempt Income

722.	In Schedule EI, "10(16)-Scholarships for education", drop-down cannot be selected more than one time under Other Exempt Income
723.	In Schedule EI, "10(17A)-Award instituted by Government", drop-down cannot be selected more than one time under Other Exempt Income
724.	In Schedule EI, "10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award", drop-down cannot be selected more than one time under Other Exempt Income
725.	In Schedule EI, "10(19)-Armed Forces Family pension in case of death during operational duty", drop-down cannot be selected more than one time under Other Exempt Income
726.	In Schedule EI, "10(19A)-Annual value of one palace in occupation of ex-ruler", drop-down cannot be selected more than one time under Other Exempt Income
727.	In Schedule EI, "10(23AA)-Sum received by any person on behalf of any Fund established by the armed forces", drop-down cannot be selected more than one time under Other Exempt Income
728.	In Schedule EI, "10(23FBB)-income referred to in section 115UB, accruing or arising to, or received by, a unit holder of an investment fund", drop-down cannot be selected more than one time under Other Exempt Income
729.	In Schedule EI, "10(23FBC) Any income from a unit holder from a specified fund or on transfer of units in a specified fund", drop-down cannot be selected more than one time under Other Exempt Income
730.	In Schedule EI, "10(23FD) Unit holder income from Business Trust (certain parts)", drop-down cannot be selected more than one time under Other Exempt Income
731.	In Schedule EI, "10(25)-Sum received by trustees on behalf of approved superannuation, gratuity, or pension funds", drop-down cannot be selected more than one time under Other Exempt Income
732.	In Schedule EI, "10(26)-Any income as referred to in section 10(26)", drop-down cannot be selected more than one time under Other Exempt Income
733.	In Schedule EI, "10(26AAA)-Any income as referred to in section 10(26AAA)", drop-down cannot be selected more than one time under Other Exempt Income
734.	In Schedule EI, "10(30)-subsidy received from or through the Tea Board", drop-down cannot be selected more than one time under Other Exempt Income
735.	In Schedule EI, "10(31)-Subsidy received for Rubber/Coffee/Tea replantation, replacement, rejuvenation etc.", drop-down cannot be selected more than one time under Other Exempt Income
736.	In Schedule EI, "10(32)-Minor child's income—small exemption", drop-down cannot be selected more than one time under Other Exempt Income

737.	In Schedule EI, "10(33) Income from transfer of capital asset being a unit of the Unit Scheme, 1964", drop-down cannot be selected more than one time under Other Exempt Income
738.	In Schedule EI, "10(35)-Income from specified Mutual Funds ", drop-down cannot be selected more than one time under Other Exempt Income
739.	In Schedule EI, "10(35A)-distributed income referred to in section 115TA received from a securitization trust", drop-down cannot be selected more than one time under Other Exempt Income
740.	In Schedule EI, "10(36)-LTCG on certain listed shares (public issue)", drop-down cannot be selected more than one time under Other Exempt Income
741.	In Schedule EI, "10(37) Capital gains on compulsory acquisition of urban agricultural land", drop-down cannot be selected more than one time under Other Exempt Income
742.	In Schedule EI, "10(37A)-any income chargeable under the head "Capital gains" in respect of transfer of a specified capital asset", drop-down cannot be selected more than one time under Other Exempt Income
743.	In Schedule EI, "10(43)-Reverse mortgage—payments to senior citizens", drop-down cannot be selected more than one time under Other Exempt Income
744.	In Schedule EI, "10(44)-Income received by any person for, or on behalf of, the New Pension System Trust", drop-down cannot be selected more than one time under Other Exempt Income
745.	In Schedule EI, "Defence Medical Disability Pension", drop-down cannot be selected more than one time under Other Exempt Income
746.	Schedule FA has to be filled if SL.no.19 of Part B-TTI is selected as "Yes"
747.	In Part A General, Email id and contact no of the representative assessee should not match with email id (primary and secondary) and contact no (primary and secondary) of taxpayer.
748.	In Schedule CFL, value at sl.no.xii should be equal to ix-x+xi. If result is negative, restrict to "0"
749.	In schedule VDA, Date of Acquisition or Date of transfer cannot be after 31st March of financial year
750.	In Schedule CG, Date of sale/Transfer of land or building or both in Sl No A1 or B1 cannot be after 31st March of financial year
751.	In Schedule HP, if "Is property co-owned" is selected as Yes, then Assessee's percentage of share in the Property(%) should be less than 100%
752.	In Schedule HP, if "Is property co-owned" is selected as Yes, then Percentage share of other co-owner(s) in property should be greater than 0 and less than 100%

753.	In case of property is not Co-owned the assessee's share should be equal to 100%
754.	Deduction under section 115F shall be allowed only if the investment in the new specified asset or savings certificate is made within 6 months from the date of transfer of the original foreign exchange asset.
755.	In Schedule EI, "10(4)(ii)- NRE account interest", drop-down cannot be selected more than one time under Other Exempt Income
756.	If PRAN is entered but amount entered in 80CCD(1) and 80CCD(1B) is equal to 0
757.	"The amount of rent which cannot be realized" cannot be more than Gross rent received/ receivable/ lettable during the year
758.	If Deduction u/s 80CCC is more than 0 then it shall be mandatory to add at least one row and provide details for "Type of identifier", "Identifier No. and "Amount"
759.	If Old Tax Regime is selected and Deductions claimed under section 80EEA is greater than "Zero" and Deductions claimed under section 80EE is greater than "Zero"
760.	Deduction u/s 80QQB cannot be claimed if return is not filed within the due date or extended due Date
761.	Deduction u/s 80RRB cannot be claimed if return is not filed within the due date or extended due Date
762.	In Schedule CYLA, income is available for setoff of losses, but house property loss is not fully setoff. The losses not applied to be set off cannot be carried forward as there is income available.
763.	In schedule 80U, if deduction is > 0, then details of such donation are required
764.	In schedule 80DD, if deduction is > 0, then details of such disability form are required.

## Category B/D:

**Table 3: Category B/D Rule**

Sl. No	Scenarios
1.	Form 29C- Report under section 115JC of the Income-tax Act, 1961 is mandatory to file if AMT tax is more than Normal Tax.
2.	Total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000 and surcharge is entered in Schedule B-TTI.
3.	If the assessee is claiming relief u/s 90 & 91 then it is mandatory to file form 67

4.	If assessee is shown income under section 115BBF then furnishing of Form 3CFA is mandatory within due time
5.	Form 10E is required to be filed to claim Relief u/s 89.
6.	Form 10BA is required to be filed to claim deduction u/s 80GG.
7.	In Schedule CYLA, the whole OS loss should be set off against any head of income in case the income is more than loss. The losses not applied to be set off cannot be carried forward as there is income available.
8.	For Resident taxpayers, DTAA benefit is not available in rate of taxation, and the claim may not be allowed. Please re-check the claims made. Residents may claim DTAA benefit under Schedule TR and FSI
9.	TDS credited in hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TDS of their ITR
10.	TCS credited in the hands of other person will be allowed to taxpayer only if that other person declares the same in schedule TCS of their ITR
11.	In Schedule CG, Table E, the entire loss should be set off with gains available for set off.
12.	TDS section code such as 194Q,194C,194R or 194M is selected under Schedule "TDS2 Details of Tax Deducted at Source on Income Other than Salary" at field 2a "Section under which TDS deducted"
13.	TDS section code such as 194Q, 194C, 194R or 194M is selected under Schedule "TDS3 Details of Tax Deducted at Source on Income Other than Salary" at field 2a "Section under which TDS deducted"
14.	TDS made under the section quoted that income in the nature of VDA (Virtual Digital Assets) is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to VDA is either not offered to tax or is not offered to tax completely.
15.	TDS made under the section quoted that income in the nature of Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB is either not offered to tax or is not offered to tax completely.
16.	TDS made under the section quoted that income in the nature of the activity of owning and maintaining race horses is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to activity of owning and maintaining race horses is either not offered to tax or is not offered to tax completely.

17.	TDS made under the section quoted that income in the nature of Winnings from Online games chargeable u/s 115BBJ is derived by you in FY concerned. Must however it is seen from the content of return that income correspondent to Winnings from Online Games chargeable u/s 115BBJ is either not offered to tax or is not offered to tax completely.
18.	For Resident taxpayers, DTAA benefit is not available, and the claim may not be allowed. Please re-check the claims made.
19.	Form 10EE should be filed with the amount of Income claimed for relief from taxation u/s 89A.
20.	If S. No. 17-"Refund" in Part B-TTI is greater than 50 Crores then In Part A General, S. No. k "LEI Number" and "Valid up to date" is mandatorily to be given.
21.	FORM 10F is mandatory to be filed by Non residents, to claim benefit of preferable rate. TRC flag be considered as 'No" if Form 10F is not there.
22.	TDS has been deducted and claimed u/s 194M, but ITR 2 has been filed.
23.	Linking of Aadhar and PAN is required to avoid consequences of not linking PAN and Aadhar in eligible cases as per Circular 03/2023
24.	Quoting of Aadhar in ITR is required as per section 139(AA)in applicable cases and also linking of Aadhar and PAN is required to avoid consequences of not linking PAN and Aadhar in eligible cases as per Circular 03/2023
25.	In schedule CG B1, for all blocks, check computation of indexed cost of acquisition, if not equal to Cost of acquisition * CII of year of sale/ CII of year of acquisition.  Please ensure correct computation of Indexed cost of acquisition in Schedule CG
26	Current year losses (STCL & LTCL) should not be more than ZERO if return is filed under 139(4)